

GOVERNMENT ESTABLISHMENT OF RELIGION

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1 Introduction

2 This memorandum of law discusses the subject of establishment of a religion by the government. It:

- 3 1. Defines what “religion” is.
- 4 2. Provides authorities on establishment of religion from the perspective of the courts.
- 5 3. Shows the primary methods by which such a religion is established.
- 6 4. Describes remedies available to those who want to challenge such an establishment of religion.

7 This document is generic, in that it does not relate directly to any specific government, but pertains to all governments
8 generally. If you would like a document that refers specifically to the United States government, we recommend the following
9 companion document on our website:

[Socialism: The New American Civil Religion, Form #05.016](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

10 A thorough understanding of the subject of government establishment of religion is very important to the freedom minded
11 individual, because this information provides important and rare court and legal remedies to those seeking a law abiding,
12 limited government consistent with the requirements of the Constitution and which does not violate their own practice of
13 religion by forcing them to in essence “worship” what has become a pagan deity to most Americans.

14 This analysis shall rely heavily on the requirement for equal protection, which is the foundation of the United States
15 Constitution. It shall establish that any attempt to deviate from the equality of all men under the law described in the
16 Declaration of Independence constitutes an establishment of religion that creates a “superior being” of one sort or another:

17 *“No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews,*
18 *speaking for this court, in Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S. Sup. Ct. 1064, 1071: ‘When we consider*
19 *the nature and the theory of our institutions of government, the principles upon which they are supposed to rest,*
20 *and review the history of their development, we are constrained to conclude that they do not mean to leave room*
21 *for the play and action of purely personal and arbitrary power.’ The first official action of this nation declared*
22 *the foundation of government in these words: ‘We hold these truths to be self-evident, [165 U.S. 150, 160] that*
23 *all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among*
24 *these are life, liberty, and the pursuit of happiness.’ While such declaration of principles may not have the force*
25 *of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases*
26 *reference must be had to the organic law of the nation for such limits, yet **the latter is but the body and the letter***
27 ***of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution in***
28 ***the spirit of the Declaration of Independence. No duty rests more imperatively upon the courts than the***
29 ***enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation***
30 ***of free government.**”*
31 *[Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]*

32 If you would like to study the subject of equal protection further, we recommend the following free resource on our website:

[Requirement for Equal Protection and Equal Treatment, Form #05.033](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

33 The opposite of a government based on equal protection is a government based on hypocrisy, privilege, and partiality.
34 Hypocrisy was the thing most criticized by Jesus in the Bible, and therefore the most condemned by God himself:

35 *“Woe to you, scribes and Pharisees [lawyers], hypocrites! For you pay tithe of mint and anise and cummin, and*
36 *have neglected the weightier matters of the [God's] law: justice and mercy and faith. These you ought to have*
37 *done, without leaving the others undone.”*
38 *[Matthew 23:23, Bible, NKJV]*
39

40 *“But woe to you, scribes and Pharisees, hypocrites! For you shut up the kingdom of heaven against men; for you*
41 *neither go in yourselves, nor do you allow those who are entering to go in.*

42 [...]

1 ***Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and***
2 ***cummin, and have neglected the weightier matters of the law: justice and mercy and***
3 ***faith. These you ought to have done, without leaving the others undone.***

4 [...]

5 ***Woe to you, scribes and Pharisees, hypocrites! For you are like whitewashed tombs***
6 ***which indeed appear beautiful outwardly, but inside are full of dead men's bones and***
7 ***all uncleanness.***

8 ***Even so, you also outwardly appear righteous to men, but inside you are full of hypocrisy***
9 ***and lawlessness.***

10 [...]

11 *Fill up, then, the measure of your fathers' guilt. Serpents, brood of vipers! How can you escape the condemnation*
12 *of hell? There fore, indeed, I send you prophets, wise men, and scribes: some of them you will kill and crucify,*
13 *and some of them you will scourge in your synagogues and persecute from city to city, that on you may come all*
14 *the righteous blood shed on the earth... "*
15 *[Matthew 23:13-36, Bible, NKJV]*
16

17 ***"Woe to you lawyers! for you have taken away the keys of knowledge; you did not enter***
18 ***yourself, and you hindered those who were entering."***

19 *[Luke 11:52, INTERPRETATION: woe unto lawyers who write a law to deliberately be confusing or who use or*
20 *interpret a law that is written in a confusing way to hide the truth or deceive people for their own selfish gain]*

21 Frederic Bastiat, a famous French advocate of freedom and liberty said that our goal, like that of Jesus above, should be to
22 search for instances of hypocrisy within the government and to eliminate them as quickly and forcefully as possible so as to
23 restore equal protection of all.

24 *"The war against illegal plunder has been fought since the beginning of the world. But how is... legal plunder to*
25 *be identified? Quite simply. See if the law takes from some persons what belongs to them, and gives it to other*
26 *persons to whom it does not belong. See if the law benefits one citizen at the expense of another by doing what*
27 *the citizen himself cannot do without committing a crime. Then abolish this law without delay If such a*
28 *law is not abolished immediately it will spread, multiply and develop into a system".*

29 *[Frederic Bastiat, French author of "The Law" (1848);*

30 *SOURCE: <http://famguardian.org/Publications/TheLaw/TheLaw.htm>]*

31 The above sentiments of Bastiat also have a name within the field of theology, which is a "cult". Bastiat was a religious man,
32 but perhaps he didn't realize that what he was describing is in fact a "Dangerous Cult" and a pagan cult. We will expand
33 further upon this interesting concept later in Section 8.

34 *"V. Dangerous Cults*

35 *Some cults or alternative religions are clearly dangerous: They provoke violence or antisocial acts or place their*
36 *members in physical [or financial] danger. A few have caused the deaths of members through mass suicide or*
37 *have supported violence, including murder, against people outside the cult. Sociologists note that violent cults*
38 *are only a small minority of alternative religions, although they draw the most media attention.*

39 ***Dangerous cults tend to share certain characteristics. These groups typically have an exceedingly***
40 ***authoritarian leader who seeks to control every aspect of members' lives and allows no questioning of***
41 ***decisions. Such leaders may hold themselves above the law or exempt themselves from requirements made of***
42 ***other members of the group.*** *They often preach a doomsday scenario that presumes persecution from forces*
43 *outside the cult and a consequent need to prepare for an imminent Armageddon, or final battle between good and*
44 *evil. In preparation they may hoard firearms. Alternatively, cult leaders may prepare members for suicide, which*
45 *the group believes will transport it to a place of eternal bliss"*

46 *[Microsoft © Encarta © Reference Library 2005. © 1993-2004 Microsoft Corporation. All rights reserved.]*

47 The criteria for determining whether government has become a pagan god, according to Bastiat and according to the definition
48 of a "dangerous cult", can then be summarized below. These are the criteria we will use in analyzing the various ways that
49 governments become gods and pagan idols in violation of the requirement for equal protection:

- 1 1. Government has the exclusive ability to lawfully do something.
- 2 2. It is either a crime for others to do the thing that government does or it is unlawful or not authorized by law for them to
- 3 do what government does.
- 4 3. The rights, property, or liberty of one person are enhanced by the exercise of this exclusive authority at the involuntary
- 5 expense or disadvantage of another and under the authority and force of law.

6 This memorandum shall therefore serve as a means to focus public attention on sources of hypocrisy, which are the main
7 method by which government becomes a “superior being”, a false pagan god, and unlawfully demands our obedience, which
8 is a euphemism for our “worship”.

9 *“You shall have no other gods [including Kings or government] before Me. You shall not make for yourself a*
10 *carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the*
11 *water under the earth; you shall not bow down or serve them. For I, the Lord your God, am a jealous God,*
12 *visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but*
13 *showing mercy to thousands, to those who love Me and keep My commandments.”*
14 *[Exodus 20:3-6, NKVJ]*

15 This memorandum is written in the spirit of the following scripture, which calls Christians to destroy and expose all law
16 systems and governments that compete with or undermine God’s Laws.

17 *The Covenant Renewed*

18 *And He said: “Behold, I make a covenant. Before all your people I will do marvels such as have not been done*
19 *in all the earth, nor in any nation; and all the people among whom you are shall see the work of the LORD. For*
20 *it is an awesome thing that I will do with you. Observe what I command you this day. Behold, I am driving out*
21 *from before you the Amorite and the Canaanite and the Hittite and the Perizzite and the Hivite and the Jebusite.*
22 *Take heed to yourself, lest you make a covenant with the inhabitants of the land where you are going, lest it*
23 *be a snare in your midst. But you shall destroy their altars [Courts], break their sacred pillars [their public*
24 *servants], and cut down their wooden images (for you shall worship no other god, for the LORD, whose name*
25 *is Jealous, is a jealous God), lest you make a covenant [franchise contract] with the inhabitants of the land,*
26 *and they play the harlot with their gods and make sacrifice to their gods, and one of them invites you and you*
27 *eat of his sacrifice, and you take of his daughters for your sons, and his daughters play the harlot with their*
28 *gods and make your sons play the harlot with their gods.”*
29 *[Exodus 34:10-16, Bible, NKJV]*

30 Our current government has become a pagan deity and most of the statutes it passes have become the equivalent of a religion,
31 because most are voluntary franchises, and our public dis-servants are refusing to acknowledge the voluntary nature of nearly
32 all the laws they pass and the right to NOT participate in their franchises. This is discussed in the articles below:

- 33 1. *Corporatization and Privatization of the Government*, Form #05.024
34 <http://sedm.org/Forms/FormIndex.htm>
- 35 2. *Socialism: The New American Civil Religion*, Form #05.016
36 <http://sedm.org/Forms/FormIndex.htm>

37 **2 Definitions**

38 **2.1 What is “religion”?**

39 Black’s Law Dictionary defines “religion” as follows:

40 *“**Religion.** Man’s relation to Divinity, to reverence, **worship**, obedience, and **submission to mandates and***
41 ***precepts** of supernatural or **superior beings**. In its broadest sense includes all forms of **belief in the existence of***
42 ***superior beings exercising power over human beings by volition, imposing rules of conduct, with future***
43 ***rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship***
44 ***due him as source of all being and principle of all government of things.** Nikulnikoff v. Archbishop, etc., of*
45 *Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663.”*
46 *[Black’s Law Dictionary, Sixth Edition, p. 1292]*

47 The essential characteristics of religion according to the above therefore include:

- 48 1. “Belief” in the existence of a specific “superior being”. This “belief” is what those engaged in a religion call “faith”,
49 and it consists of an opinion that either is not supported by evidence or cannot be supported by evidence.

1 2. Worship, obedience, and submission to the mandates and precepts of a specific supernatural or superior being.

2 “**worship** **1.** chiefly Brit: a person of importance—used as a title for various officials (as magistrates and some
3 mayors) **2:** reverence offered a divine being or supernatural power; also: an act of expressing such reverence
4 **3:** a form of religious practice with its creed and ritual **4:** extravagant respect or admiration for or devotion to
5 an object of esteem <~ the dollar>.”
6 [Webster’s Ninth New Collegiate Dictionary, ISBN 0-87779-510-X,1983, p. 1361]

7 3. Rules of conduct with future rewards and punishments. For instance, the Bible contains a system of biblical laws which
8 regulate the conduct of all believers. See:

Laws of the Bible, Form #13.001
<http://sedm.org/Forms/FormIndex.htm>

9 4. The superior being is the source of all being and principle of all government of things.

10 5. Supreme allegiance to the will of superior beings:

11 *Much has been said of the paramount duty to the state, a duty to be recognized, it is urged, even though it conflicts*
12 *with convictions of duty to God. Undoubtedly that duty to the state exists within the domain of power, for*
13 *government may enforce obedience to laws regardless of scruples. When one’s belief collides with the power of*
14 *the state, the latter is supreme within its sphere and submission or punishment follows. **But, in the forum of***
15 ***conscience, duty to a moral power higher than the state has always been maintained.** The reservation of that*
16 *supreme obligation, as a matter of principle, would unquestionably be made by many of our conscientious and*
17 *law-abiding citizens. **The essence of religion is belief in a relation to God involving duties superior to those***
18 ***[283 U.S. 605, 634] arising from any human relation. As was stated by Mr. Justice Field, in Davis v. Beason,***
19 ***133 U.S. 333, 342 , 10 S.Ct. 299, 300: ‘The term ‘religion’ has reference to one’s views of his relations to his***
20 ***Creator, and to the obligations they impose of reverence for his being and character, and of obedience to his***
21 ***will.’ One cannot speak of religious liberty, with proper appreciation of its essential and historic significance,***
22 *without assuming the existence of a belief in supreme allegiance to the will of God. Professor Macintosh, when*
23 *pressed by the inquiries put to him, stated what is axiomatic in religious doctrine. And, putting aside dogmas with*
24 *their particular conceptions of deity, freedom of conscience itself implies respect for an innate conviction of*
25 *paramount duty. The battle for religious liberty has been fought and won with respect to religious beliefs and*
26 *practices, which are not in conflict with good order, upon the very ground of the supremacy of conscience within*
27 *its proper field. What that field is, under our system of government, presents in part a question of constitutional*
28 *law, and also, in part, one of legislative policy in avoiding unnecessary clashes with the dictates of conscience.*
29 *There is abundant room for enforcing the requisite authority of law as it is enacted and requires obedience, and*
30 *for maintaining the conception of the supremacy of law as essential to orderly government, without demanding*
31 *that either citizens or applicants for citizenship shall assume by oath an obligation to regard allegiance to God*
32 *as subordinate to allegiance to civil power. The attempt to exact such a promise, and thus to bind one’s conscience*
33 *by the taking of oaths or the submission to tests, has been the cause of many deplorable conflicts. The Congress*
34 *has sought to avoid such conflicts in this country by respecting our happy tradition. In no sphere of legislation*
35 *has the intention to prevent such clashes been more conspicuous than in relation to the bearing of arms. It would*
36 *require strong evidence [283 U.S. 605, 635] that the Congress intended a reversal of its policy in prescribing*
37 *the general terms of the naturalization oath. I find no such evidence.*
38 [U.S. v. Macintosh, 283 U.S. 605 (1931)]

39 The term “superior being” implies inequality between the worshipper and the object of worship. In that sense, no man, ruler,
40 or creation of men called a “government” can be a “superior being”, because our Declaration of Independence declares that
41 all men are created equal and therefore can never become unequal without violating the legislative intent of the Constitution
42 and the principles of natural law or natural justice.

43 All religions are based upon “faith”, which is simply a belief that either is not or cannot be supported by evidence.

44 “Now faith is the substance of things hoped for, the evidence of things not seen.”
45 [Heb. 11:1, Bible, NKJV]

46
47 “Faith. Confidence; credit; reliance. Thus, an act may be said to be done ‘on the faith’ of certain
48 representations.

49 “Belief; credence; trust. Thus, the Constitution provides that ‘full faith and credit’ shall be given to the
50 judgments of each state in the courts of the others.

51 Purpose; intent; sincerity; state of knowledge or design. This is the meaning of the word in the phrase “good
52 faith” and “bad faith”. See Good faith.”
53 [Black’s Law Dictionary, Sixth Edition, p. 599]

1 The courts have also held the following in defining what a “religion” is from a legal perspective:

2 *The First Amendment prohibits the establishment of religion but does not define religion. There seems to be an*
3 *unresolved issue as to whether the definition of religion should be the same for the Establishment Clause as it is*
4 *for the Free Exercise Clause. While one view believes that one definition will suffice, another view sees only one*
5 *definition as absolutely unworkable. Compare Everson v. Board of Educ., 330 U.S. 1, 32, 67 S.Ct. 504, 519, 91*
6 *L.Ed. 711 (1947) (Rutledge, J. dissenting) (" 'Religion' appears only once in the [First] Amendment. But the word*
7 *governs two prohibitions and governs them alike. It does not have two meanings, one narrow to forbid 'an*
8 *establishment' and another, much broader, for securing 'the free exercise thereof.' 'Thereof' brings down 'religion'*
9 *with its entire and exact content, no more and no less...."); with Grove, 753 F.2d. at 1537 (Canby, J. concurring)*
10 *("While a generous functional (and even idiosyncratic) definition best serves free exercise values, the same*
11 *expansiveness in interpreting the establishment clause is simply untenable in an age of such pervasive*
12 *governmental activity.").*

13 *This is not much of a problem when referring to the recitation of the Lord's Prayer, readings from the Bible, and*
14 *the distribution of Gideon Bibles, i.e. when "traditional religions" are at issue. The problem is evident where, as*
15 *here, the "religion" that is allegedly being established is much less widespread or cohesive. Where a district court*
16 *has before it one who swears or (more likely) affirms that he sincerely and truthfully holds certain beliefs which*
17 *comport with the general*688 definition of religion, FN5 we are comfortable those beliefs represent his "religion."*
18 *FN6 In this case, however, the district court had and we have before us a party claiming that the use of a collection*
19 *of stories, a very few of which resonate with beliefs held by some people, somewhere, of some religion, has*
20 *established this religion in a public school. This allegation of some amorphous religion becomes so much*
21 *speculation as to what some people might believe. This amorphous character makes it difficult for us to reconcile*
22 *the parents' claim with the purpose of the Establishment Clause.*

23 *FN5. A general working definition of religion for Free Exercise purposes is any set of beliefs addressing matters*
24 *of "ultimate concern" occupying a " 'place parallel to that filled by ... God' in traditionally religious persons."*
25 *Welsh v. United States, 398 U.S. 333, 340, 90 S.Ct. 1792, 1796, 26 L.Ed.2d. 308 (1970).*
26 *[Fleischfresser v. Directors of School Dist. 200 15 F.3d. 680, 687 -688 (C.A.7,1994)]*

27

28 *A second characteristic of civil religion is its essentially political, nonsacral character. While traditional religions*
29 *have, at least in the West, taken politics very seriously, they have generally done so in the name of something*
30 *sacred. Civil religions, on the other hand, train their gaze on politics. Political life is the source of their concerns*
31 *and provides the raw material for rituals, moments and imagery.*
32 *[95 Yale L.J. 1237 May, 1986, CIVIL RELIGION AND THE ESTABLISHMENT CLAUSE by Yehudah Mirsky]*

33

34 *"A more difficult question would be presented by government propagation of doctrinaire Marxism, either in the*
35 *schools or elsewhere. Under certain circumstances **Marxism might be classifiable as a religion** and an*
36 *establishment thereof could result."*
37 *[Malnak v. Yogi 592 F.2d. 197, 212 (C.A.N.J., 1979)]*

38 Based on the preceding discussion, we can further distill down the elements of religion and religious practice to the following
39 essential attributes that can be quantified and verified in a court of law:

- 40 1. Any belief which cannot be supported by admissible evidence. In a legal context, “presumption” that is not based on
41 evidence serves the equivalent of such a belief.
- 42 2. The result of the belief or presumption elevates a specific being, whether alive or supernatural, to a superior status or
43 position relative to all others and makes this being the object of either worship or obedience.
 - 44 2.1. The superior status of the superior being violates the requirement for equal protection of all that is the foundation
45 of the United States Constitution.
 - 46 2.2. The superior status of the superior being confers rights or privileges upon the superior being which are in conflict
47 with the requirements of a government of finite, delegated, enumerated powers that originate from we the people.
- 48 3. Supreme allegiance and worship are directed at the superior being. In the legal field, this worship translates into
49 “obedience” to the dictates of the superior being, as we will show in the next section.
- 50 4. Worship services are conducted in which sacrifices are made to the superior being at an “altar”.
- 51 5. Rules of conduct are enumerated in a book or system of laws or rules. In the legal field, this requirement is satisfied by
52 the text of a government franchise agreement which is private law or special law that only pertains to those who profess
53 “faith” or consent to abide by the rules of the religion. These people are called by various names such as “taxpayers”,
54 “franchisees”, “public officers”, etc. in courts of justice. In traditional churches, their names are “parishioners” or
55 “church members”.

1 There are major differences between a church related religion and civic religion:

- 2 1. Church related religions are morally and spiritually coercive (e.g. instilling fear of hell fire).
- 3 2. Civic religions are morally coercive..."pay your fair share". And physically coercive as well..."if you don't buy our
- 4 health insurance you will go to jail and pay huge fines". "if you don't voluntarily comply with our compelling
- 5 government interest that you pay unspecified taxes that don't apply to you...you will lose your property and go to jail."

6 The point here is that most Americans are much more faithful to their Marxist civil religion beliefs than to their Baptist,

7 Presbyterian, catholic (etc.) beliefs. But they don't know they're practicing another religion than the one they profess. They

8 think communism is about atheism. And it is.

9 Atheism, however, is all about God! Isn't it? You can't deny something that doesn't exist. As soon as you speak of someTHING

10 you've acknowledged it or created it...at least as an idea that you might want to refute. That's how God created the world

11 when he looked into the void...with words:

12 *"In the beginning was the Word, and the Word was with God, and **the Word was God.**"*

13 *[John 1:1, Bible, NKJV]*

14 **2.2 What is "religious belief"?**

15 The Tenth Circuit Court of Appeals further established the elements that make up what a "religious belief" is as follows:

16 *There is no dispute that Meyers' beliefs are sincerely held and that they are substantially burdened by 21 U.S.C.*

17 *§§841 and 846 and 18 U.S.C. §2. The issue is whether his sincerely held beliefs are "religious beliefs," rather*

18 *than a philosophy or way of life. In analyzing this issue, the district court examined the cases that have delved*

19 *into the question of "what is religion" and catalogued the many factors used to determine whether a set of beliefs*

20 *is religious in nature.¹ Meyers, 906 F.Supp. at 1501. The court then used its list of factors to examine Meyers'*

21 *beliefs to determine if his beliefs fit the factors sufficiently to be included in the realm of "religious beliefs."*

22 *Keeping in mind that the threshold for establishing the religious nature of his beliefs is low, the court considered*

23 *the following factors:*

24 *1. Ultimate Ideas: Religious beliefs often address fundamental questions about life, purpose, and death. As one*

25 *court has put it, "a religion addresses fundamental and ultimate questions having to do with deep and*

26 *imponderable matters." Africa, 662 F.2d. at 1032. These matters may include existential matters, such as man's*

27 *sense of being; teleological matters, such as man's purpose in life; and cosmological matters, such as man's place*

28 *in the universe.*

29 *2. Metaphysical Beliefs: Religious beliefs often are "metaphysical," that is, they address a reality which*

30 *transcends the physical and immediately apparent world. Adherents to many religions believe that there is*

31 *another dimension, place, mode, or temporality, and they often believe that these places are inhabited by spirits,*

32 *souls, forces, deities, and other sorts of inchoate or intangible entities.*

33 *3. Moral or Ethical System: Religious beliefs often prescribe a particular manner of acting, or way of life, that*

34 *is "moral" or "ethical." In other words, these beliefs often describe certain acts in normative terms, such as "right*

35 *and wrong," "good and evil," or "just and unjust." The beliefs then proscribe those acts that are "wrong," "evil,"*

36 *or "unjust." A moral or ethical belief structure also may create duties -- duties often imposed by some higher*

37 *power, force, or spirit -- that require the believer to abnegate elemental self-interest.*

38 *4. Comprehensiveness of Beliefs: Another hallmark of "religious" ideas is that they are comprehensive. More*

39 *often than not, such beliefs provide a telos, an overarching array of beliefs that coalesce to provide the believer*

40 *with answers to many, if not most, of the problems and concerns that confront humans. In other words, religious*

41 *beliefs generally are not confined to one question or a single teaching. Africa, 662 F.2d. at 1035.*

¹ The district court "gleaned" many of these factors from the following cases: *Africa v. Commonwealth of Pa.*, 662 F.2d. 1025 (3rd Cir. 1981), cert. denied, 456 U.S. 908 (1982); *Malnak v. Yogi*, 592 F.2d. 197 (3rd Cir. 1979); *United States v. Sun Myung Moon*, 718 F.2d. 1210 (2nd Cir. 1983), cert. denied, 466 U.S. 971 (1984); *Founding Church of Scientology of Washington, D.C. v. United States*, 409 F.2d. 1146 (D. C. Cir.), cert. denied, 396 U.S. 963 (1969); *Washington Ethical Soc'y v. District of Columbia*, 249 F.2d. 127 (D.C. Cir. 1957); *United States v. Kauten*, 133 F.2d. 703 (2nd Cir. 1943); *Sherr v. Northport-East Northport Union Free Sch. Dist.*, 672 F. Supp. 81 (E.D.N.Y. 1987); *Jacques v. Hilton*, 569 F. Supp. 730 (D.N.J. 1983), aff'd, 738 F.2d. 422 (3rd Cir. 1984); *Church of the Chosen People v. United States*, 548 F. Supp. 1247 (D. Minn. 1982); *Womens Services, P.C. v. Thone*, 483 F. Supp. 1022 (D. Neb. 1979), aff'd, 636 F.2d. 206 (8th Cir. 1980), vacated, 452 U.S. 911 (1981); *Stevens v. Berger*, 428 F.Supp. 896 (E.D.N.Y. 1977); *Remmers v. Brewer*, 361 F. Supp. 537 (S.D. Iowa 1973), aff'd, 494 F.2d. 1277, cert. denied, 419 U.S. 1012 (1974); *United States v. Kuch*, 288 F. Supp. 439 (D.D.C. 1968); *Fellowship of Humanity v. Alameda County*, 315 P.2d 394 (Cal. Ct. App. 1957).

1 5. *Accoutrements of Religion*: By analogy to many of the established or recognized religions, the presence of
2 the following external signs may indicate that a particular set of beliefs is "religious":

3 a. *Founder, Prophet, or Teacher*: Many religions have been wholly founded or significantly influenced by a
4 deity, teacher, seer, or prophet who is considered to be divine, enlightened, gifted, or blessed.

5 b. *Important Writings*: Most religions embrace seminal, elemental, fundamental, or sacred writings. These
6 writing often include creeds, tenets, precepts, parables, commandments, prayers, scriptures, catechisms, chants,
7 rites, or mantras.

8 c. *Gathering Places*: Many religions designate particular structures or places as sacred, holy, or significant.
9 These sites often serve as gathering places for believers. They include physical structures, such as churches,
10 mosques, temples, pyramids, synagogues, or shrines; and natural places, such as springs, rivers, forests, plains,
11 or mountains.

12 d. *Keepers of Knowledge*: Most religions have clergy, ministers, priests, reverends, monks, shamans, teachers,
13 or sages. By virtue of their enlightenment, experience, education, or training, these people are keepers and
14 purveyors of religious knowledge.

15 e. *Ceremonies and Rituals*: Most religions include some form of ceremony, ritual, liturgy, sacrament, or
16 protocol. These acts, statements, and movements are prescribed by the religion and are imbued with transcendent
17 significance.

18 f. *Structure or Organization*: Many religions have a congregation or group of believers who are led, supervised,
19 or counseled by a hierarchy of teachers, clergy, sages, priests, etc.

20 g. *Holidays*: As is etymologically evident, many religions celebrate, observe, or mark "holy," sacred, or
21 important days, weeks, or months.

22 h. *Diet or Fasting*: Religions often prescribe or prohibit the eating of certain foods and the drinking of certain
23 liquids on particular days or during particular times.

24 i. *Appearance and Clothing*: Some religions prescribe the manner in which believers should maintain their
25 physical appearance, and other religions prescribe the type of clothing that believers should wear.

26 j. *Propagation*: Most religious groups, thinking that they have something worthwhile or essential to offer non-
27 believers, attempt to propagate their views and persuade others of their correctness. This is sometimes called
28 "mission work," "witnessing," "converting," or proselytizing.

29 [USA v. David Meyers, D.C. No. 95-CR-58;
30 SOURCE: <http://thc-ministry.org/unitedstatesvsmeyers.html>]

31 **2.3 What is "faith"?**

32 The Bible defines "faith" as follows:

33 *By Faith We Understand*

34 *Now faith is the substance of things hoped for, the evidence of things not seen.*
35 [*Heb. 11:1, Bible, NKJV*]

36 Black's Law Dictionary defines "faith" as follows:

37 *FAITH. Confidence; credit; reliance. Thus, an act may be said to be done "on the faith" of certain representations.*

38 *Belief: credence; trust. Thus, the constitution provides that "full faith and credit" shall be given to the judgments*
39 *of each state in the courts of the others.*

40 *Purpose; intent; sincerity; state of knowledge or design. This is the meaning of the word in the phrases "good*
41 *faith" and "bad faith."*

42 *Scotch Law. A solemn pledge; an oath. "To make faith" is to swear, with the right hand uplifted, that one will*
43 *declare the truth. 1 Forb. Inst. pt. 4, p. 235.*
44 [*Black's Law Dictionary, Fourth Edition, p. 719*]

1 Faith is therefore any system of belief or opinion which:

- 2 1. Involves trusting SOMETHING or SOMEONE.
- 3 2. Is not supported by legally admissible evidence.
- 4 3. Is not required by a judge to be supported by legally admissible evidence.
- 5 4. Enforces an UNEQUAL relationship between the WORSHIPPED and the WORSHIPPER.
- 6 5. May not be challenged, established, or undermined without violating the First Amendment to the United States
- 7 Constitution.

8 The reader should note that under Federal Rule of Evidence 610, “beliefs or opinions” are not legally admissible as evidence.
9 Hence, they cannot be discussed in a courtroom.

10 In the legal field, “presumption” constitutes simply a belief or opinion about something.

11 **presumption.** *An inference in favor of a particular fact. A presumption is a rule of law, statutory or judicial, by*
12 *which finding of a basic fact gives rise to existence of presumed fact, until presumption is rebutted. Van Wart v.*
13 *Cook, Okl.App., 557 P.2d. 1161, 1163. A legal device which operates in the absence of other proof to require*
14 *that certain inferences be drawn from the available evidence. Port Terminal & Warehousing Co. v. John S. James*
15 *Co., D.C.Ga., 92 F.R.D. 100, 106.*

16 *A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found*
17 *or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive or*
18 *rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence*
19 *or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.*

20 *In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of*
21 *Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with*
22 *evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the*
23 *risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. Federal*
24 *Rule of Evidence 301.*

25 *See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a*
26 *presumption.*
27 *[Black’s Law Dictionary, Sixth Edition, p. 1185]*

28 American Jurisprudence Legal Encyclopedia 2d (1999) defines “presumption” as follows:

29 *American Jurisprudence 2d*
30 *Evidence, §181*

31 **A presumption is neither evidence nor a substitute for evidence.** ² *Properly used, the term “presumption” is a*
32 *rule of law directing that if a party proves certain facts (the “basic facts”) at a trial or hearing, the factfinder*
33 *must also accept an additional fact (the “presumed fact”) as proven unless sufficient evidence is introduced*
34 *tending to rebut the presumed fact.* ³ *In a sense, therefore, a presumption is an inference which is mandatory*
35 *unless rebutted.* ⁴

36 **The underlying purpose and impact of a presumption is to affect the burden of going forward.** ⁵ *Depending*
37 *upon a variety of factors, a presumption may shift the burden of production as to the presumed fact, or may shift*
38 *both the burden of production and the burden of persuasion.* ⁶

² *Levasseur v. Field (Me), 332 A.2d. 765; Hinds v. John Hancock Mut. Life Ins. Co., 155 Me 349, 155 A.2d. 721, 85 A.L.R.2d. 703 (superseded by statute on other grounds as stated in Poitras v. R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113); Connizzo v. General American Life Ins. Co. (Mo App) 520 S.W.2d. 661.*

³ *Inferences and presumptions are a staple of our adversary system of factfinding, since it is often necessary for the trier of fact to determine the existence of an element of a crime—that is an ultimate or elemental fact—from the existence of one or more evidentiary or basic facts. County Court of Ulster County v. Allen, 442 U.S. 140, 60 L.Ed.2d. 777, 99 S.Ct. 2213.*

⁴ *Legille v. Dann, 178 U.S.App.DC. 78, 544 F.2d. 1, 191 U.S.P.Q. 529; Murray v. Montgomery Ward Life Ins. Co., 196 Colo. 225, 584 P.2d. 78; Re Estate of Borom (Ind App) 562 N.E.2d. 772; Manchester v. Dugan (Me), 247 A.2d. 827; Ferdinand v. Agricultural Ins. Co., 22 N.J. 482, 126 A.2d. 323, 62 A.L.R.2d. 1179; Smith v. Bohlen, 95 N.C. App 347, 382 S.E.2d. 812, affd 328 N.C. 564, 402 S.E.2d. 380; Martin v. Phillips, 235 Va. 523, 369 S.E.2d. 397.*

⁵ Federal Rule of Evidence 301.

⁶ §198.

1 A few states have codified some of the more common presumptions in their evidence codes.⁷ Often a statute will
2 provide that a fact or group of facts is prima facie evidence of another fact.⁸ Courts frequently recognize this
3 principle in the absence of an explicit legislative directive.⁹

4 A judge who therefore allows or permits a presumption to be conclusive and to act as a substitute for legally admissible
5 evidence is violating the rules of evidence AND violating due process of law.

6 “Where a presumption intrudes upon a significant liberty interest, however, it may violate due process of law.¹⁰
7 Barring special circumstances, however, all that is required is that there be some rational connection between
8 the basic fact and the presumed fact.¹¹”
9 [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
10 <http://sedm.org/Forms/FormIndex.htm>]

11 The Bible has some very convicting things to say about presumption that every Christian ought to teach their children, and
12 which should also be part of the jury instructions that every jury hears:

13 “Who can understand his errors? Cleanse me from secret faults. **Keep back Your servant also from**
14 **presumptuous sins; Let them not have dominion over me. Then I shall be blameless, and I shall be innocent**
15 **of great transgression.**”
16 [Psalm 19:12-13, Bible, NKJV]

17 Evidently, being presumptuous is a sin for which God takes offense. Our King James Bible has a footnote under the above
18 passage that says: “The right response to God’s revelation is to pray for His help with errors, faults, and sins.” That same
19 passage above under the word “presumptuous” then points to Num. 15:30, which tells the rest of the very telling story on this
20 subject:

21 “But **the person who does anything presumptuously, whether he is native-born or a stranger, that one brings**
22 **reproach on the Lord, and he shall be cut off from among his people.**”
23 [Numbers 15:30, Bible, NKJV]

24 So evidently, we’re dealing with very serious sin here, folks. Presumption evidently is a very big offense to the Lord. If you
25 further research the meaning of “presumptuous”, you will find in Numbers 14:44 that it means defiance and disobedience to
26 God’s laws, the Bible, His commandments, and His will revealed to us by the Holy Spirit, and through His prophets.

27 Let us study closely the qualifications for civil rulers from God’s Book in Deuteronomy 17:12-20 to also see how the biblical
28 prohibition against presumption impacts God’s design for civil government.

29 “And all the people shall hear, and fear, and do no more presumptuously.”
30 [Deuteronomy 17:13, Bible, NKJV]

31 The verb *presumptuously* in the passage above means to act without authority, to rebel, to boil up and act subjectively. When
32 an individual or a ruler acts without proper written authority, he commits the sin of presumption. When a person oversteps
33 his authority, he commits an ultra vires act. The Hebrew verb is a *hiphil* verb (causative) intensifying the instruction; that is,
34 “the people shall cause themselves to no longer act arbitrarily or presumptuously.” During the wilderness journey, Israelites
35 followed their gut instincts and corrupted their ways. God describes this sort of rebellion as follows. He calls the rebellion
36 witchcraft and idolatry, and the object of the idol worship is a king or civil ruler or government:

37 “Has the LORD as great delight in burnt offerings and sacrifices,
38 As in obeying the voice of the LORD [and the people in the Constitution]?”

⁷ California Evidence Code §§ 621 et seq.; Hawaii Rules of Evidence, Rules 303, 304; Oregon Evidence Code, Rule 311.

⁸ California Evidence Code § 602; Alaska Rule of Evidence, Rule 301(b); Hawaii Rule of Evidence, Rule 305; Maine Rule of Evidence, Rule 301(b); Oregon Rule of Evidence, Rule 311(2); Vermont Rule of Evidence, Rule 301(b); Wisconsin Rule of Evidence, Rule 301.

⁹ American Casualty Co. v. Costello, 174 Mich.App. 1, 435 N.W.2d. 760; Glover v. Henry (Tex App Eastland) 749 S.W.2d. 502.

¹⁰ Stanley v. Illinois, 405 U.S. 645, 31 L.Ed.2d. 551, 92 S.Ct. 1208, holding unconstitutional violation of the due process clause of the Fourteenth Amendment a statutory presumption that unmarried fathers are unsuitable and neglectful parents.

¹¹ Usery v. Turner Elkhorn Mining Co., 428 U.S. 1, 49 L.Ed.2d. 752, 96 S.Ct. 2882, 1 Fed.Rules.Evid.Serv. 243 (superseded on other grounds by statute as stated in Freeman United Coal Mining Co. v. Office of Workers’ Compensation Program (CA7) 999 F.2d. 291); Dick v. New York Life Ins. Co., 359 U.S. 437, 3 L.Ed.2d. 935, 79 S.Ct. 921; Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 55 L.Ed. 78, 31 S.Ct. 136; Pizza v. Wolf Creek Ski Dev. Corp. (Colo) 711 P.2d. 671, 55 A.L.R.4th. 607 (criticized on other grounds by Tri-Aspen Constr. Co. v. Johnson (Colo) 714 P.2d. 484).

1 Behold, to obey is better than sacrifice,
2 And to heed than the fat of rams.
3 For rebellion [of either the Constitution or the Bible] is as the sin of witchcraft,
4 And stubbornness is as iniquity and idolatry.
5 Because you have rejected the word [and laws] of the [sovereign] LORD [or "We the People" in the
6 Constitution],
7 He also has rejected you from being king [and a sovereign over your government as a private citizen, or a
8 public servant]."
9 [1 Sam. 15:22-23, Bible, NKJV]

10 In order to have godly leaders, the people themselves must have no other standard than the Word of God for their civil rulers.
11 Following "gut feelings" leads to political disaster!! Which is what we have in this country today. The Book of Judges in the
12 Bible focuses primarily upon all the consequences of a society choosing to do what "feels good" or what is "politically
13 correct" rather than what is objectively "good" according to God's word:

14 *"In those days there was no king in Israel; everyone did what was right in his own eyes."*
15 *[Judges 21:25, Bible, NKJV]*

16 Within the Civil Religion of Socialism, presumptions act as a substitute for "faith" in a religious sense by the following means
17 in the courtroom:

- 18 1. Government prosecutors PRESUME and ACCUSE you of based on beliefs and opinions rather than FACTS. Often
19 they make fictitious things up as a means of terrorizing you into a plea bargain to avoid the work you would create by
20 insisting on a real trial.
- 21 2. They are never required by the judge to prove with facts and legally admissible evidence that they are true. Hence,
22 their beliefs and options remain merely "opinions" that are inadmissible as evidence under Federal Rule of Evidence
23 610.
- 24 3. The corrupt government judge or the prosecutor actively interfere with your right of discovery and rebuttal that
25 disproves their PRESUMPTIONS and OPINIONS false. They may exclude evidence or sanction you for trying to
26 defend yourself. Hence, they are in a sense DEFENDING their SOCIALIST religion and their right to make you
27 unequal and inferior in relation to them as a person who often isn't even subject to the "codes" they seek to enforce.
- 28 4. In this scenario, the judge's bench becomes an altar where you are called to worship. His assistant, called the
29 "Baaliff", assists in the "Baal" worship of him at this altar. You become a "human sacrifice" at this altar. He wears a
30 black robe and chants Latin maxims that he hopes you won't understand to protect the criminal nature of what he is
31 doing. The Bible describes this "throne" as follows:

32 *"Shall the throne of iniquity [the judge's bench], which devises evil by law, have fellowship with You? They*
33 *gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense,*
34 *and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own*
35 *wickedness; **the Lord our God shall cut them off.***
36 *[Psalms 94:20-23, Bible, NKJV]*

37 *"And they rejected His statutes and His covenant that He had made with their fathers, and His testimonies [His*
38 *Law/Bible] which He had testified against them; **they followed [government] idols, became idolaters, and went***
39 *after the nations who were all around them, concerning whom the LORD had charged them that they should*
40 *not do like them. So they left all the commandments of the LORD their God, made for themselves a molded*
41 *image and two calves, made a wooden image and worshiped all the host of heaven, and served Baal. And they*
42 *caused their sons and daughters to pass through the fire, practiced witchcraft and soothsaying, and **sold***
43 *themselves [through usurious taxes] to do evil in the sight of the LORD, to provoke Him to anger. Therefore*
44 *the LORD was very angry with Israel, and removed them from His sight; there was none left but the tribe of*
45 *Judah alone.*
46 *[2 Kings 17:15-18, Bible, NKJV]*

47 Note that we aren't suggesting that the judge's bench is ALWAYS such an altar. There is ONLY ONE circumstance where
48 it absolutely is NOT such an altar, which is ONLY when ALL the following circumstances are met:

- 49 1. All parties are absolutely equal to each other.
- 50 2. The government is the referee officiating over an equitable dispute.
- 51 3. The only laws being enforced are either PRIVATE law, the COMMON LAW, or the Constitution.
- 52 4. The CIVIL STATUTORY law is NOT being enforced. The government is ALWAYS superior or supernatural under
53 this law.

- 1 5. None of the parties are statutory “citizens” or “residents” but instead are “free inhabitants” and “nonresidents” under
2 Caesar’s civil statutory codes.
- 3 6. Neither the judge nor the jury have a financial interest in the outcome nor can they collect fees or penalties during it.
4 Otherwise, due process of law is being violated, which requires an impartial judge and fact-finder.
- 5 7. None of the jurists are told that either their “benefits” will go down or the cost of their “benefits” will go up if they
6 don’t convict you. This makes them ALL into criminals and constitutes criminal jury tampering. 18 U.S.C. §218. In
7 other words, SELF-interest is never allowed to trump or circumvent what the law actually says or requires.
- 8 8. The judge reads to the jury IN FULL what the law says, rather than substituting his OWN self-serving interpretation of
9 what it “means”. Otherwise we end up with a “society of men” instead of a “society of law” as the Founding Fathers
10 intended.
- 11 9. The jurists are allowed and even required to read the text of the law themselves. Right now, federal courthouses
12 FORBID jurists from entering their law libraries, thus facilitating and protecting the ability of a judge to VIOLATE the
13 law and “reinterpret” it. In effect, he acts essentially as a legislator in the Legislative Branch every time he does this,
14 which is a violation of the separation of powers. The founding fathers said that when a jurist suspects judicial bias,
15 they have a DUTY to judge BOTH the law AND the facts. They can’t judge the law if they can’t READ the law.
- 16 10. If you have an attorney, he is not gagged or coerced by needing a license. Only licensed attorneys admitted by the
17 court and defending a PUBLIC rather than PRIVATE right can be sanctioned by the court if the court doesn’t like what
18 they say.
- 19 11. The jurists are similarly situated and therefore your “peers”. This means THEY TO have the same civil status as you.
20 If you are a nonresident, they are too.

21 In practice, getting a judge to allow the above environment is difficult because all they seem to be interested in is “milking
22 the cows that come into their stall” called the courtroom.

23 *"And **you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous.**"*
24 [[Exodus 23:8](#), Bible, NKJV]

25 *"He who is greedy for gain troubles his own house,*
26 ***But he who hates bribes will live.**"*
27 [[Prov. 15:27](#), Bible, NKJV]

28 *"Surely oppression destroys a wise man's reason.*
29 *And **a bribe debases the heart.**"*
30 [[Ecclesiastes 7:7](#), Bible, NKJV]

31 For an interesting video that explains why the judge and the government he represents is running a farm and a protection
32 racket instead of a protection contracting service, see:

[How to Leave the Government Farm](#), Form #12.020
<http://youtu.be/Mp1gJ3iF2Ik>

33 **2.4 What is “worship”?**

34 According to the Bible, “worship” implies OBEDIENCE to God’s laws which are codified in the Holy Bible:

35 *"Not everyone who says to Me, 'Lord, Lord,' shall enter the kingdom of heaven, **but he who does the will of My***
36 ***Father in heaven.**"*
37 [[Jesus in Matt. 7:21](#), Bible, NKJV]

38 *"But why do you call Me 'Lord, Lord,' and not do the things which I say?"*
39 [[Luke 6:46](#), Bible, NKJV]

40 *"**He who has [understands and learns] My commandments [laws in the Bible] and keeps them, it is he who***
41 ***loves Me.** And he who loves Me will be loved by My Father, and I will love him and manifest Myself to him."*
42 [[John 14:21](#), Bible, NKJV]

43 *"And we have known and believed the love that God has for us. **God is love, and he who abides in love [obedience***
44 ***to God's Laws] abides in [and is a FIDUCIARY of] God, and God in him."***
45 [[1 John 4:16](#), Bible, NKJV]

1 "Now by this we know that we know Him [God], if we keep His commandments. He who says, "I know Him," and
2 does not keep His commandments, is a liar, and the truth is not in him. But whoever keeps His word, truly the
3 love of God is perfected in him. By this we know that we are in Him [His fiduciaries]. He who says he abides in
4 Him [as a fiduciary] ought himself also to walk just as He [Jesus] walked."
5 [[1 John 2:3-6](#), Bible, NKJV]

6 Black's Law Dictionary defines "worship" as follows:

7 **Worship.** Any form of religious service showing reverence for Divine Being, or **exhortation to obedience to or**
8 **following the mandates of such Being.** Religious exercises participated in by a number of persons assembled
9 for that purpose, the disturbance of which is a statutory offense in many states.

10 English law. A title of honor or dignity used in addresses to certain magistrates and other persons of rank or
11 office.

12 Public worship. This term may mean the worship of God, conducted and observed under public authority; or it
13 may mean worship in an open or public place, without privacy or concealment; or it may mean the performance
14 of religious exercises, under a provision for an equal right in the whole public to participate in its benefits; or it
15 may be used in contradistinction to worship in the family or the closet. In this country, what is called "public
16 worship" is commonly conducted by voluntary societies, constituted according to their own notions of
17 ecclesiastical authority and ritual propriety, opening their places of worship, and admitting to their religious
18 serves such persons, and upon such terms, and subject to such regulations, as they may choose to designate and
19 establish. A church absolutely belonging to the public, and in which all persons without restriction have equal
20 rights, such as the public enjoy in highways or public landings, is certainly a very rare institution.
21 [[Black's Law Dictionary, Sixth Edition, pp. 1606-1607](#)]

22 Webster's Ninth New Collegiate Dictionary provides a secular definition of "worship" as follows:

23 "**worship** 1. chiefly Brit: a person of importance—used as a title for various officials (as magistrates and some
24 mayors) 2: **reverence offered a divine being or supernatural power**; also: an act of expressing such reverence
25 3: a form of religious practice with its creed and ritual 4: extravagant respect or admiration for or devotion to
26 an object of esteem <~ the dollar>."
27 [[Webster's Ninth New Collegiate Dictionary, ISBN 0-87779-510-X, 1983, p. 1361](#)]

28 The term "supernatural power" simply implies that the superior being that is the object of "worship" possesses or is imputed
29 to have powers which:

- 30 1. Do not exist in human beings in their natural state.
- 31 2. Are either not possessed by the worshipper or are criminal or illegal for the worshipper to possess.
- 32 3. Are not or cannot be delegated by those performing the worship to the object of the worship. Instead, the powers originate
33 from some other usually undisclosed source.

34 What worship therefore universally implies in a legal, secular, and Christian perspective is obedience to the laws of one's
35 sovereign, which is a "supernatural being". This is also confirmed by the following maxim of law:

36 "*Obedientia est legis essentia.*
37 *Obedience is the essence of the law. 11 Co. 100.*"
38 [[Bouvier's Maxims of Law, 1856](#);
39 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

40 The only difference between man's law and God's law is the sovereign to whom obedience and allegiance and therefore
41 "worship" is owed. In the context of human government, obedience is owed to one of the following:

- 42 1. To the whims and dictates of a capricious ruler, in the case of a society of men where there is no written law.
- 43 2. To the written law, in the case of a society of law such as we have here in America.

44 "**The government of the United States has been emphatically termed a government of laws, and not of men.** It
45 will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested
46 legal right."
47 [[Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 \(1803\)](#)]

48 In the context of Christianity, obedience and therefore "worship" is owed exclusively to God and not any man-made
49 government.

1 "Away with you, Satan! For it is written, 'You shall worship the Lord your God, and Him ONLY [NOT the
2 government!] you shall serve.'"
3 [Jesus in [Matt. 4:10](#), Bible, NKJV]

4 Christians ensure that their worship, obedience, and allegiance is to God alone by ensuring that they:

- 5 1. Do not take any oaths that would cause them to have conflicting allegiance or duties associated with that allegiance.
6 Matt. 5:33-37 forbids the taking of oaths, including perjury oaths, of all kind.
- 7 2. Refuse to participate in any government franchises, licenses, or privileges, that would destroy or undermine any of the
8 rights that God delegated to them in His delegation of authority order, the Holy Bible. See:

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

- 9 3. Notify that government frequently and officially that they do not have a legal domicile anywhere within their jurisdiction.
10 This ensures that they maintain their legal status as "strangers" and "transient foreigners" within the society they
11 temporarily occupy and are free from the entanglements of civil law, taxation, or political franchises such as voting and
12 jury service. See the following for details:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent](#), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

13 2.5 What are "supernatural or superior beings"?

14 Next, we must consider exactly what constitutes a "supernatural or superior being" that is the object of worship. The word
15 "supernatural" is a combination of two words: 1. "super", meaning above and 2. "natural", meaning what every human
16 being naturally possesses.

17 ***Super-** prefix [L. over, above, in addition, fr. Super over, above, on top –more at OVER] 1 a (1): over and above:
18 higher in quantity, quality, or degree than: more than <superhuman> (2): in addition: extra <supertax> b (1):
19 exceeding or so as to exceed a norm <superheat> (2): in or to an extreme or excessive degree or intensity
20 <supersubtle> c: surpassing all or most others of its kind <superhighway> 2 a : situated or placed above, on, or
21 at the top of <superlunary>; specif: situated on the dorsal side of b: next above or higher <supertonic> 3: having
22 the (specified) ingredient present in a large or unusually large proportion <superphosphate> 4: Constituting a
23 more inclusive category than that specified <superfamily> 5: superior in status, title, or position <superpower>.
24 [Webster's Ninth New Collegiate Dictionary, ISBN 0-87779-510-X, 1983, p. 1183]*

25 In society such as we have based on equal protection, all human beings are created equal. The Declaration of Independence
26 affirms this:

27 "*We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator**
28 **with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure
29 these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,
30 -"*
31 [Declaration of Independence]

32 Age old maxims of law and the Bible also establish that the thing created cannot be greater than its Creator. Hence, no
33 creation of men such as a corporation or government can have any more rights or privileges than the fallible and equal men
34 and women who created it. In other words, they cannot delegate authority to their creation that they themselves do not also
35 possess:

36 *Nemo dat qui non habet.*
37 *No one can give who does not possess. Jenk. Cent. 250.*

38 *Nemo plus juris ad alienum transferre potest, quam ispe habent.*
39 *One cannot transfer to another a right which he has not. Dig. 50, 17, 54; 10 Pet. 161, 175.*

40 *Nemo potest facere per alium quod per se non potest.*
41 *No one can do that by another which he cannot do by himself.*

42 *Qui per alium facit per seipsum facere videtur.*
43 *He who does anything through another, is considered as doing it himself. Co. Litt. 258.*

44 *Quicquid acquiritur servo, acquiritur domino.*
45 *Whatever is acquired by the servant, is acquired for the master. 15 Bin. Ab. 327.*

1 *Quod per me non possum, nec per alium.*
2 *What I cannot do in person, I cannot do by proxy [the Constitution]. 4 Co. 24.*

3 *Derativa potestas non potest esse major primitiva.*
4 *The power which is derived cannot be greater than that from which it is derived.*

5 *What a man cannot transfer, he cannot bind by articles [the Constitution].*
6 *[Bouvier's Maxims of Law, 1856*
7 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

8
9 *"Remember the word that I [Jesus] said to you, 'A [public] servant is not greater than his [sovereign] master.'"*
10 *[John 15:20, Bible, NKJV]*

11 The courts have also affirmed that their most important function is to maintain equality of rights among all, and hence, to
12 prevent anyone from becoming superior to or unequal to anyone else:

13 *"The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of*
14 *frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in Yick*
15 *Wo v. Hopkins, [118 U.S. 356, 369](#), 6 S.Sup.Ct. 1064, 1071: 'When we consider the nature and the theory of our*
16 *institutions of government, the principles upon which they are supposed to rest, and review the history of their*
17 *development, we are constrained to conclude that they do not mean to leave room for the play and action of purely*
18 *personal and arbitrary power.' The first official action of this nation declared the foundation of government in*
19 *these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that*
20 *they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the*
21 *pursuit of happiness.' While such declaration of principles may not have the force of organic law, or be made the*
22 *basis of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the*
23 *organic law of the nation for such limits, yet the latter is but the body and the letter of which the former is the*
24 *thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of*
25 *Independence. **No duty rests more imperatively upon the courts than the enforcement of those constitutional***
26 ***provisions intended to secure that equality of rights which is the foundation of free government.**"*
27 *[Gulf, C. & S. F. R. Co. v. Ellis, [165 U.S. 150](#) (1897)]*

28
29
30 ***"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power***
31 ***to create; and there is a plain repugnance in conferring on one government [THE FEDERAL***
32 ***GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other,***
33 ***with respect to those very measures, is declared to be supreme over that which exerts the control."***
34 *[Van Brocklin v. State of Tennessee, [117 U.S. 151](#) (1886)]*

35
36
37 *"Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are frequently*
38 *used, and of the object, to which the application of the last of them is almost universally made; it is now proper*
39 *that I should disclose the meaning, which I assign to both, and the application, [2 U.S. 419, 455] which I make*
40 *of the latter. **In doing this, I shall have occasion incidentally to evince, how true it is, that States and***
41 ***Governments were made for [and BY] man; and, at the same time, how true it is, that his creatures and servants***
42 ***have first deceived, next vilified, and, at last, oppressed their master and maker."***
[Justice Wilson, [Chisholm v. Georgia](#), 2 Dall. (2 U.S.) 419, 1 L.Ed 440, 455 (1793)]

43 The Constitution itself also prohibits "Titles of Nobility", which are special privileges or immunities that make any one man,
44 group of men, or creation of men such as corporations or governments superior to and therefore unequal in relation to any
45 human being:

46 *Constitution of the United States*
47 *Article 1, Section 9, Clause 8*

48 ***No Title of Nobility shall be granted by the United States:** And no Person holding any Office of Profit or Trust*
49 *under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of any*
50 *kind whatever, from any King, Prince or foreign State.*

51 Therefore the only things that can logically be "superior or supernatural":

52 1. Are NOT men, judges, or political rulers.

1 "From the differences existing between feudal sovereignties and Government founded on compacts, it necessarily
2 follows that their respective prerogatives must differ. **Sovereignty is the right to govern; a nation or State-**
3 **sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the**
4 **Prince; here it rests with the people; there, the sovereign actually administers the Government; here, never in**
5 **a single instance; our Governors are the agents of the people, and at most stand in the same relation to their**
6 **sovereign, in which regents in Europe stand to their sovereigns.** Their Princes have personal powers, dignities,
7 and pre-eminences, **our rulers have none but official; nor do they partake in the sovereignty otherwise, or in**
8 **any other capacity, than as private citizens.**"
9 [Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.ed. 454, 457, 471, 472 (1794)]

10 2. Are NOT creations of men such as corporations, governments, or offices within these entities.

11 "Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government,
12 through the domain of jurisdiction merely Federal, to recognize to be property.

13 "And this principle follows from the structure of the respective Governments, State and Federal, and their
14 reciprocal relations. **They are different agents and trustees of the people of the several States, appointed with**
15 **different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions,**
16 **are mutually obligatory.**"
17 [Dred Scott v. Sandford, 60 U.S. 393 (1856)]

18 3. Can ONLY be the one and only living God described in the Holy Bible. Any other approach leads to idolatry:

19 "You shall have no other gods [including Kings or government] before [above or superior to] Me. You shall not
20 make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath,
21 or that is in the water under the earth; you shall not bow down or serve them. For I, the Lord your God, am a
22 jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who
23 hate Me, but showing mercy to thousands, to those who love Me and keep My commandments."
24 [Exodus 20:3-6, NKVJ]

25 The implications of this section are that:

- 26 1. No judge, government opponent, or other public servant in any court can assert any right that you do not also possess.
27 Whatever right they assert, you should assert ALSO and thereby demand equal protection and equal treatment. The
28 servant cannot be greater than the master.
- 29 2. The government may not alienate you of rights protected by the Constitution. It is ILLEGAL to bargain or contract
30 away your rights in relation to a REAL de jure government. Hence, you have the same sovereign immunity as the
31 government and are EQUAL in relation to them. When you sue the government, you must produce a written waiver of
32 sovereign immunity in statutory form. The same requirement applies to the government: They must produce written
33 evidence of consent and a proof that the party who met all the qualifications to consent by virtue of a domicile on
34 federal territory not protected by the Constitution.

35 "We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator**
36 **with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to**
37 **secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the**
38 **governed.** -"
39 [Declaration of Independence]

40 "Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."
41 [Black's Law Dictionary, Fourth Edition, p. 1693]

42 3. You cannot lose or surrender a right to any private party without your express consent.

43 *Actus me invito factus, non est meus actus.*
44 *An act done by me against my will, is not my act.*

45 *Consensus facit legem.*
46 *Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.*

47 *Id quod nostrum est, sine facto nostro ad alium transferi non potest.*
48 *What belongs to us cannot be transferred to another without our consent. Dig. 50, 17, 11. But this must be*
49 *understood with this qualification, that the government may take property for public use, paying the owner its*
50 *value. The title to property may also be acquired, with the consent of the owner, by a judgment of a competent*
51 *tribunal.*

1 *Invito beneficium non datur.*
2 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*
3 *considered as assenting. Vide Assent.*
4 *[Bouvier's Maxims of Law, 1856;*
5 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

- 6 4. Nearly all statutes the government enforces pertain to THEM (the servant) and not private human beings (the Master
7 who created them). The servant cannot be greater than, or make law for, the master. The only law the master is
8 subject to is the common law and not statutory law for government. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

- 9 5. The government has no jurisdiction over PRIVATE CONDUCT. The only subject of nearly all court litigation is
10 PUBLIC CONDUCT in the conduct of public franchises. The only way you can lawfully get dragged into a federal or
11 state court and be made the involuntary subject of enforcement of statutory law is to engage in public conduct and
12 public franchises as an officer or instrumentality of the government and NOT a private human being.

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

21 For further details on this subject of how people unwittingly become public officers in the government subject to
22 government statutory law, see:

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

23 If you would like to learn more about the equality and equal protection that is the foundation of the United States Constitution,
24 please see our memorandum of law on the subject:

Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

25 **2.6 What is a "church"?**

26 The Christian Church is not a building, but is the flesh and blood men and women, who make up the body of Jesus the Christ,
27 proclaiming and teaching the gospel of Christ, as it is written;

28 *"And he [God] is the head of the body, **the church**; he is the beginning and the firstborn from among the dead,*
29 *so that in everything he might have the supremacy."*
30 *[Col 1:18, Bible, NKJV]*

31 *"Now you are the body of Christ, and **each one of you is a part of it.**"*
32 *[1 Cor. 12: 27, Bible, NKJV]*

33 *"Now I rejoice in what was suffered for you, and I fill up in my flesh what is still lacking in regard to Christ's*
34 *afflictions, **for the sake of his body, which is the church.**"*
35 *[Col 1:24, Bible, NKJV]*

36 *" And God placed all things under his feet and appointed him to be head over everything for the church, which is*
37 *his body, the fullness of him who fills everything in every way."*
38 *[Eph 1:22-23, Bible, NKJV]*

39 [1 Cor. 3:16-17](#) identifies our bodies as a "temple of God". A temple is a place where we worship our God.

40 *"Do you not know that you are the temple of God and that the Spirit of God dwells in you? If anyone defiles the*
41 *temple of God, God will destroy him. For the temple of God is holy, which temple you are."*
42 *[1 Cor. 3:16-17, Bible, NKJV]*

1 The Christian Church can meet in many places and is not restricted to any building or Physical place:

2 *"For where two or three are gathered together in My name, I am there in the midst of them"*
3 [[Mathew 18:20](#), Bible, NKJV]

4 The Christian Church can be a building where the body meets or it can be any house (of a believer in Jesus the Christ) in
5 order to function as a Church of Acts, since Paul spoke:

6 *"You know that I have not hesitated to preach anything that would be helpful to you but have taught you publicly*
7 *and from house to house."*
8 [[Acts 20:20](#), Bible, NKJV]

9 *"To Philemon our dear friend and fellow worker, 2to Apphia our sister, to Archippus our fellow soldier and to*
10 *the church that meets in your home"*
11 [[Philemon 1:2](#), Bible, NKJV]

12 In the U.S. Supreme Court decision considering the case of Everson v. Board of Education, [330 U.S. 1](#) (1947), L.Ed.2d. 711,
13 the Court held that:

14 *"The "establishment of religion" clause of the First Amendment means at least this: **neither a state nor the***
15 ***Federal Government can set up a church.** Neither can pass laws which aid one [state-sponsored political]*
16 *religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to*
17 *or to remain away from church against his will, or force him to profess a belief or disbelief in any religion. No*
18 *person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or*
19 *non-attendance. **No tax in any amount, large or small, can be levied to support any religious activities or***
20 ***institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion.***
21 ***Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious***
22 ***organizations or groups and vice versa.**"*
23 [*Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947)*]

24 In Title 26 of the United States Code and Income Tax Regulations - June 26, 1977 Edition - published by Commerce Clearing
25 House, it states in [Section 1.511-2](#) (ii) volume 1, page 33, 471-42; and in The Law of Tax Exempt Organizations by Bruce
26 Hopkins - published by Lerner Law Book Co., 1977 (page 107), it states the following:

27 *The term "church" includes a religious order to a religious organization if such order or organization (a) is an*
28 *integral part of a church, and (b) is engaged in carrying out the functions of a church, whether as a civil law*
29 *corporation or otherwise. [Note "or otherwise" you do NOT have to incorporate and thus become a creature of*
30 *the State.] However, the option does remain, for the Church to incorporate.*
31 [*26 C.F.R. §1.511-2(ii), June 26, 1977 Edition, Commerce Clearing House, Volume 1, page 33, 471-42; and*
32 *The Law of Tax Exempt Organizations by Bruce Hopkins - published by Lerner Law Book Co., 1977 (page*
33 *107)*]

34 There are both advantages and disadvantages to both sides of this question. One item of interest is the position taken by the
35 State on the rights of incorporated en-titles. The Official Internal Revenue Service Audit Guide in Section 242.31, addressing
36 corporation books and records states:

37 *"The privilege against self-incrimination under the Fifth Amendment does not apply to corporations."*
38 [*Internal Revenue Service Audit Guide, Section 242.31*]

39 The theory for this is that the State, having created the corporation has reserved the power to inquire into its activities. If we
40 incorporate, we give up the First Amendment **RIGHT** of freedom from compelled association and become controlled, at least
41 to a degree, by the State. However, if we remain unincorporated and we refuse to act as "officers of a corporation", we retain
42 all of our in-alienable rights.

43 In summary, under the above regulation ([26 C.F.R. §1.511-2\(ii\)](#)), a "church" is an organization, the "duties" of which include
44 the ministration of sacerdotal (i.e. priestly) functions and the conduct of religious worship. The existence of the elements
45 depends on the "tenets and practices of a particular religious body". A church may also include a religious order or other
46 organization, which is an "integral part" of a church and is engaged in carrying out the functions of a church.

47 In the 9th US District Court decision, in consideration of the Universal Life Church, Inc. v. United States, 372 F. Supp. 770,
48 776 (E.D. Cal 1974) the court held that:

1 "Neither this Court, nor any branch of this Government, will consider the merits of fallacies of a religion, nor
2 will the Court compare the beliefs, dogmas, and practices of a newly organized religion with those of an older,
3 more established religion, nor will the Court praise or condemn a religion, however excellent or fanatical or
4 preposterous it may seem. Were the Court to do so, it would impinge upon the guarantees of the First
5 Amendment."
6 [Universal Life Church, Inc. v. United States, 372 F. Supp. 770, 776 (E.D. Cal 1974)]

7 See also: Law of Tax and Exempt Organizations, by Bruce Hopkins -published by Lerner Book Co. 1977, page 110, in your
8 local law library.

9 From the above, we can at least say this:

10 "Our constitutional policy * * * does not deny the value or the necessity for religious training, teaching or
11 observance. Rather it secures their free exercise. But to that end it does deny that the state can undertake or
12 sustain them in any form or degree. For this *219 reason the sphere of religious activity, as distinguished from
13 the secular intellectual liberties, has been given the twofold protection and, as the state cannot forbid, neither
14 can it perform or aid in performing the religious function. The dual prohibition makes that function altogether
15 private.' Id., 330 U.S., at 52, 67 S.Ct., at 529, 91 L.Ed. 711.

16 [. . .]

17 '(s)eparation is a requirement to abstain from fusing functions of Government and of religious sects, not merely
18 to treat them all equally.' Id., 333 U.S., at 227, 68 S.Ct., at 473, 92 L.Ed. 648. "
19 [Abington School District v. Schempp, 374 U.S. 203 (1963)]

20 From these authorities and decisions we may conclude that:

- 21 1. A church is simply a body of people who share a common "belief", "faith", and/or "trust" in a superior being. It is
22 therefore a spiritual assembly rather than a physical building. In the context of government, such a body is analogous to
23 a corporation.
- 24 2. A church can consist of anything from a single person, which the Bible defines as a "temple", a family home, or to an
25 entire congregation of people who come together to meet. Similarly, a corporation created by the government can consist
26 of any number of legal "persons".
- 27 3. Since the government cannot define what "religion" is without establishing one, then it cannot say what a "church" is or
28 isn't either.
- 29 4. Any claim to church status cannot be subjected to evaluative criteria or government standards, as such action would tend
30 to prescribe the form and content of religious beliefs and practices.
- 31 5. Whatever rights, privileges and exemptions or immunities are granted to ANY church, and/or religion, are also and must,
32 on the same basis and to the same extent, be granted to ALL Churches and/or religions, whether they "apply" for the
33 exemption or not. This is implied in the context of equal protection and to deny this principle is to convert rights into
34 privileges, which is unconstitutional according to the U.S. Supreme Court:

35 "It would be a palpable incongruity to strike down an act of state legislation which, by words of express
36 divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by
37 which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable
38 privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that, as
39 a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it sees
40 fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it may
41 not impose conditions which require the relinquishment of Constitutional rights. If the state may compel the
42 surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender of all.
43 It is inconceivable that guaranties embedded in the Constitution of the United States may thus be manipulated
44 out or existence."
45 [Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]

46 If you would like to learn more about what a "church" is, we highly recommend the following article:

47 We Are The Church, Family Guardian Fellowship
48 <http://famguardian.org/Subjects/Spirituality/ChurchTaxation/WeAreTheChurch.htm>

47 In the context of government, courts which are officiating over voluntary franchises fit the description of a temple or church
48 in every respect:

1. The collective majority is the “superior being” to be worshipped.
2. The jury are the designated representatives and therefore “agents” of the “superior being”. That agency is a public office per 18 U.S.C. §201(a)(1).
3. The judge is the “priest” who conducts the worship services.
4. The court functions as the meeting place for those who share the same belief, trust, and obedience to the mandates of the superior being.
5. “Deacons” called licensed attorneys conduct the worship services as agents and “public officers” of the government.
6. “Presumption” serves as the religious equivalent of and substitute for “faith” in the government church building called “court”. A “presumption” is legally defined as a belief that either is not substantiated with legal evidence or is not REQUIRED by the judge to be substantiated with legal evidence. In a constitutional court, all such presumptions are a violation of due process of law, but in a legislative franchise court in the executive branch, they are encouraged as a way to simplify the “business of the court”.
7. The authority of the priest, court, and the jury to command those who enter the court or church building derives from AGENCY of the party on behalf of the government church. That agency is called a “public office” and it attaches to a statutory status under the franchise, such as “citizen”, “resident”, “taxpayer”, etc. The U.S. Supreme Court confirmed that ALL the powers of the government are carried into operation by individual agency, in fact:

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

8. The agency that is the “res” or object upon which the judge commands those in the courtroom is called a “res” in legal lingo.

“Res. Lat. The subject matter of a trust [the Social Security Trust or the “public trust”/“public office”, in most cases] or will [or legislation]. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By “res,” according to the modern civilians, is meant everything that may form an object of rights, in opposition to “persona,” which is regarded as a subject of rights. “Res,” therefore, in its general meaning, comprises actions [or CONSEQUENCES of choices and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.

Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggle’s Will, 11 A.D.2d 51 205 N.Y.S.2d 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is “the res”; and proceedings of this character are said to be in rem. (See In personam; In Rem.) “Res” may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled “In re _____”.
[Black’s Law Dictionary, Sixth Edition, pp. 1304-1306]

9. Your voluntary and informed consent is the ONLY thing that can create the agency and office through which the judicial priest, court, and jury can command you. That consent is manifested by invoking the statutory “status” of “person”, “citizen”, “resident”, “taxpayer”, etc. under the franchise or by quoting or “purposefully availing” yourself of the “benefits” of any provision of the statutory franchise. All such acts are “prima facie evidence” of consent to the franchise and beyond the act of consenting, nothing the court does can be the basis for an injury.

“Voluntati non fit injuria.
He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

Consensus tollit errorem.
Consent removes or obviates a mistake. Co. Litt. 126.

Melius est omnia mala pati quam malo consentire.
It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

Nemo videtur fraudare eos qui sciunt, et consentiunt.
One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.”
[Bouvier’s Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

1
2 *Cujus est commodum ejus debet esse incommodum.*
3 *He who receives the benefit should also bear the disadvantage.*

4
5 *Que sentit commodum, sentire debet et onus.*
6 *He who derives a benefit from a thing, ought to feel the disadvantages attending it. 2 Bouv. Inst. n. 1433.*
7 *[Bouvier's Maxims of Law, 1856;*
8 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

9 10. The “system of beliefs” codified in the voluntary franchise agreement called “the social compact” function as the
10 equivalent of the “bible” which the group uses as the “rules of conduct” during their interactions within the “church”.

11 10.1. This system of beliefs is called a “code” but not a “law” by the priest.

12 10.2. The priest and his agents, the “deacons” called licensed attorneys, attempt to deceive all those attending the worship
13 service into believing that this “code” applies to everyone, when in fact it only applies to those who “presume” and
14 therefore “believe” that it applies to them because they believed the self-serving lies and presumptions of the
15 deacons and the priest about the meaning of various “words of art” contained in the “code”.

16 11. Those who are not members or “customers” of the church/court are called “transient foreigners” and “foreign
17 sovereigns”.

18 11.1. These people are defined as follows:

19 *“Transient foreigner. One who visits the country, without the intention of remaining.”*
20 *[Black's Law Dictionary, Sixth Edition, p. 1498]*

21 11.2. Nonmembers of the state sponsored church are protected from the jurisdiction of the church/court by the Foreign
22 Sovereign Immunities Act, codified in 28 U.S.C. Part IV, Chapter 97.

23 12. Tithes and collections are solicited by the franchise priest/judge using “political opinions” that are only binding upon
24 those who consensually participate in the government protection franchise and therefore “believe” that the franchise
25 terms and conditions appearing in the “code”/bible of the state-sponsored religion apply to them. In other words, the
26 provisions of the franchise have the “force of law” only for “church members” called “citizens” or “residents”. This
27 belief cannot be “proven” with evidence, because the definitions found within it do not include anyone in their status or
28 condition. These people are described in law as making an “appearance” before the judge/priest.

29 ***appearance.** A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or*
30 *defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The*
31 ***voluntary submission** to a court's jurisdiction.*

32 *In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who*
33 *enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages*
34 *of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his*
35 *behalf. See e.g., Fed.R.Crim.P. 43.*

36 *An appearance may be either **general** or **special**; the former is a simple and unqualified or unrestricted*
37 *submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose*
38 *only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the*
39 *sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a*
40 *general appearance is made where the defendant waives defects of service and submits to the jurisdiction of*
41 *court. Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.*
42 *[Black's Law Dictionary, Sixth Edition, p. 97]*

43 13. Like classical religions, contributions to the church are legally identified as “gifts”. 31 U.S.C. §321(d) identifies all
44 “taxes” to the U.S. government under Internal Revenue Code Subtitle A as “gifts”.

45 14. Pleadings filed with the judge are called “prayers”, just like requests made to God or the priest in a classical church.

46 15. Those who walk through the “gate” into the well of the court chambers are nominating a substitute god called
47 “government” to protect them.

48 *Then Jesus said to them again, “Most assuredly, I say to you, I am the door [GATE] of the sheep [believers]. All*
49 *who ever came before Me are thieves and robbers, but the sheep did not hear them. I am the door [gate]. If anyone*
50 *enters by Me, he will be saved [protected], and will go in and out and find pasture. The thief does not come except*
51 *to steal, and to kill, and to destroy. I have come that they may have life, and that they may have it more abundantly.*
52 *[John 10:7-10, Bible, NKJV]*

3 How Government Becomes A Religion and a God: Destroying Equal Protection¹²

The Declaration of Independence says that all men are created equal.

"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 rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, --"
[Declaration of Independence]

An extension of the above requirement is that all "persons" are equal and that the only difference between human "persons" and artificial "persons" is the applicability of the Bill of Rights to humans but not artificial "persons". Here is an example of this equality from federal statutes, keeping in mind that all GOVERNMENTS are also "persons":

TITLE 42 > CHAPTER 21 > SUBCHAPTER 1 > Sec. 1981.
Sec. 1981. - Equal rights under the law

(a) Statement of equal rights

All persons within the jurisdiction of the United States shall have the same right in every State and Territory to make and enforce contracts, to sue, be parties, give evidence, and to the full and equal benefit of all laws and proceedings for the security of persons and property as is enjoyed by white citizens, shall be subject to like punishment, pains, penalties, taxes, licenses, and exactions of every kind, and to no other.

If all men are equal, then:

1. Kings are impossible.
2. The source of all sovereignty is the people and not their rulers.
3. All governments are established by authority delegated by the people they serve. In that sense, they govern ONLY by our continuing consent and when they fail to do their job properly, it is our right AND duty as the Sovereigns they serve to fire them by changing our domicile and forming a competing government that does a better job.
4. No group or collection of men can have any more authority than a single man.
5. No government, which is simply a collection of men, can have any more authority, rights, or privileges than a single man.
6. The people cannot delegate an authority they do not themselves individually have. For instance, they cannot delegate the authority to injure the equal rights of others by stealing from others. Hence, they cannot delegate an authority to a government to collect a tax that redistributes wealth by taking from one group of private individuals and giving it to another group or class of private individuals.
7. A government that asserts "sovereign immunity" must also give natural persons the same right. When governments assert sovereign immunity in court, their opponent has to produce evidence of consent to be sued in writing. The same concept of sovereign immunity pertains to us as natural persons, where if the government attempts to allege that we consented to something, they too must produce evidence of consent to be sued and surrender rights IN WRITING.
8. The only place where all men are UNEQUAL is on federal territory where Constitutional rights do not exist.

If you would like a wonderful, animated version of the above concepts, then we highly recommend the following:

Philosophy of Liberty, SEDM
<http://sedm.org/LibertyU/PhilosophyOfLiberty.htm>

Why is all of this relevant and important to the subject of government establishment of religion? Because once you understand this concept of equality, you also understand that:

1. The foundation of the Constitution is equal protection and equal treatment.
2. Any attempt to make us unequal constitutes tyranny, usurpation, and slavery and makes the government into a pagan deity and "parens patriae".
3. The government cannot lawfully offer franchises to persons protected by the constitution, because if they do, they are:

¹² Adapted with permission from Why All Statutory Law is Law for Government and Not Private Persons, Form #05.037, Section 2; <http://sedm.org/Forms/FormIndex.htm>.

- 1 3.1. Attempting to elevate themselves to an unequal position.
- 2 3.2. Trying to destroy equal protection and the rights protected by equal protection.
- 3 3.3. Attempting to replace rights with franchises.
- 4 3.4. Undermining the purpose of their creation, which is the protection of private rights.
- 5 3.5. Attempting to convert private property and private rights into public property, which constitutes conversion and is
- 6 a crime in violation of 18 U.S.C. §654.
- 7 4. Any attempt to do any of the following constitutes tyranny, usurpation, and slavery because it compels us into subjection
- 8 and subordination to a political ruler as a “public official”:
- 9 4.1. Compel us to participate in a government franchise.
- 10 4.2. Replace rights with privileges or franchises or to describe rights as privileges or connect the exercise of rights to
- 11 privileges.
- 12 4.3. Presume that we consented to participate in said franchise without being required to obtain our consent in writing
- 13 where all rights surrendered to procure the benefits of the franchise are fully disclosed.
- 14 4.4. Replace a de jure government service with a franchise.
- 15 4.5. Confer benefits of a franchise against our will and without our consent.
- 16 5. Any attempt to make some persons or groups of persons more equal than others idolatry in violation of the first four
- 17 commandments of the Ten Commandments. See Exodus 20:3-8. It amounts to the establishment of a religion and a
- 18 “superior being”. All religions are based on the “worship” of superior beings, and the essence of “worship” is obedience.
- 19 The fact that obedience to this superior being is a product of the force implemented under the authority of law doesn’t
- 20 change the nature of the relationship at all. It is STILL a religion.

21 *“You shall have no other gods [or rulers or governments] before Me.*

22 *You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or*
 23 *that is in the earth beneath, or that is in the water under the earth; **you shall not bow down to them***
 24 ***nor serve them [rulers or governments]**. For I, the LORD your God, am a jealous God, visiting the*
 25 *iniquity of the fathers upon the children to the third and fourth generations of those who hate Me,*
 26 *but showing mercy to thousands, to those who love Me and keep My commandments.*
 27 *[Exodus 20:3-6, Bible, NKJV]*

28 To further underscore the above, we have devoted an entire video tutorial proving that EQUALITY between the GOVERNED
 29 and the GOVERNORS under the law is the foundation of ALL of your freedom:

Foundations of Freedom, Video 1: Introduction, Form #12.021
 DIRECT LINK: <http://www.youtube.com/watch?v=P3ggFibd5hk>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

30 It is also very interesting that Satan thoroughly understood that SUPERIORITY and privilege was the main method he could
 31 use to tempt Christ. Matt. 4:8 and Luke 4:5 record that to tempt Jesus, Satan took Him to an “EXCEEDINGLY HIGH
 32 MOUNTAIN” and showed him all the kingdoms of the world, and offered them to Jesus if He would bow DOWN (below
 33 Satan) and worship, meaning SERVE and OBEY, him.

34 *Satan Tempts Jesus*

35 *Again, the devil took Him **up on an exceedingly high mountain**, and showed Him all the kingdoms of the world*
 36 *and their glory. And he said to Him, “All these things I will give You if You will **fall down and worship me.**”*

37 *Then Jesus said to him, “Away with you, Satan! For it is written, “You shall worship the LORD your God, and*
 38 *Him only you shall serve.”*

39 *Then the devil left Him, and behold, angels came and ministered to Him.*

40 *[Matt. 4:8-11, Bible, NKJV]*

41 In the above passage, Satan was trying to make Jesus inferior to Himself and his servant. At the same time, both of them
 42 were elevated in knowledge and importance above all the kingdoms of the world because they were on an “exceedingly high
 43 mountain”. He was trying to tempt Jesus by appealing to His vanity and pride, in fact. Those who are proud always insist
 44 on being better, higher, or more important than everyone else. Jesus, being without pride, responded by saying that we can
 45 ONLY serve the Lord and no one can be above us BUT Him.

Let's now apply these concepts to the practical affairs of life. If three people are in a room and two of them decide to gang up on the third and write a document called the "CONstitution" which imposes a "duty" upon that third person and only that third person to pay them money so they can retire at his or her expense, would they have the moral authority to impose such a duty? And if they don't have the moral authority to impose such a duty, can they:

1. Delegate that authority to something they created called "government"?
2. Call the money collected a "tax"?
3. Use the money to pay for services that the third person doesn't want and doesn't need and actually regards as harmful to his liberty?
4. Use sovereign immunity to protect those who collect the money, and call this group of people the IRS?
5. Call everyone who challenges these usurpations as "frivolous", convict them using lies, and put them in jail for refusing to participate in the theft?

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

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

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

The U.S. Supreme Court has acknowledged the conclusions of this section when it admitted that when governments enter what it calls "private business", they take on the same legal standing as any private person:

See also *Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) ("**The United States does business on business terms**") (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926)); *Perry v. United States*, supra at 352 (1935) ("**When the United States, with constitutional authority, makes contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued without its consent**") (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) ("**The United States, when they contract with their citizens, are controlled by the same laws that govern the citizen in that behalf**"); *Cooke v. United States*, 91 U.S. 389, 398 (1875) ("**explaining that when the United States "comes down from its position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals there"**").

See *Jones*, 1 Cl.Ct. at 85 ("**Wherever the public and private acts of the government seem to commingle, a citizen or corporate body must by supposition be substituted in its place, and then the question be determined whether the action will lie against the supposed defendant**"); *O'Neill v. United States*, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private parties, the party hurt by such governing action could not claim compensation from the other party for the governing action"). The dissent ignores these statements (including the statement from *Jones*, from which case *Horowitz* drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as a private party.
[[United States v. Winstar Corp.](#), 518 U.S. 839 (1996)]

"When a State engages in ordinary commercial ventures, it acts like a private person, outside the area of its "core" responsibilities, and in a way unlikely to prove essential to the fulfillment of a basic governmental obligation. A Congress that decides to regulate those state commercial activities rather than to exempt the State likely believes that an exemption, by treating the State differently from identically situated private persons, would threaten the objectives of a federal regulatory program aimed primarily at private conduct. Compare, e.g., 12 U.S.C. §1841(b) (1994 ed., Supp. III) (exempting state companies from regulations covering federal bank holding companies); 15 U. S. C. §77c(a)(2) (exempting state-issued securities from federal securities laws); and 29 U.S.C. §652(5) (exempting States from the definition of "employer[s]" subject to federal occupational safety and health laws), with 11 U.S.C. §106(a) (subjecting States to federal bankruptcy court judgments); 15 U.S.C. §1122(a) (subjecting States to suit for violation of Lanham Act); 17 U. S. C. §511(a) (subjecting States to suit for copyright infringement); 35 U.S.C. §271(h) (subjecting States to suit for patent infringement). And a Congress that includes the State not only within its substantive regulatory rules but also (expressly) within a related system

1 of private remedies likely believes that a remedial exemption would similarly threaten that program. See *Florida*
2 *Prepaid Postsecondary Ed. Expense Bd. v. College Savings Bank*, ante, at ___ (Stevens, J., dissenting). It
3 thereby avoids an enforcement gap which, when allied with the pressures of a competitive marketplace, could
4 place the State's regulated private competitors at a significant disadvantage.

5 "These considerations make Congress' need to possess the power to condition entry into the market upon a waiver
6 of sovereign immunity (as "necessary and proper" to the exercise of its commerce power) unusually strong, for
7 to deny Congress that power would deny Congress the power effectively to regulate private conduct. Cf.
8 *California v. Taylor*, 353 U.S. 553, 566 (1957). At the same time they make a State's need to exercise sovereign
9 immunity unusually weak, for the State is unlikely to have to supply what private firms already supply, nor may
10 it fairly demand special treatment, even to protect the public purse, when it does so. Neither can one easily
11 imagine what the Constitution's founders would have thought about the assertion of sovereign immunity in this
12 special context. These considerations, differing in kind or degree from those that would support a general
13 congressional "abrogation" power, indicate that Parden's holding is sound, irrespective of this Court's decisions
14 in *Seminole Tribe of Fla. v. Florida*, 517 U.S. 44 (1996), and *Alden v. Maine*, ante, p. ___.
15 [*College Savings Bank v. Florida Prepaid Postsecondary Education Expense*, 527 U.S. 666 (1999)]

16 What is a "god"? A god is anything that has superior supernatural abilities or which can do anything that the people
17 themselves either cannot do or are not allowed by law to do. This exclusive authority to do certain things is the essence of
18 what it means to be a "superior being" in the context of religion. Another word for it is "monopoly". The word "supernatural
19 power" in the definition below implies any power that the average person does not possess and which is forbidden for them
20 to possess.

21 *God*

22 *A being conceived of as possessing supernatural power, and to be propitiated by sacrifice, worship, etc.; a*
23 *divinity; a deity; an object of worship; an idol.*

24 *The Supreme Being; the eternal and infinite Spirit, the Creator, and the Sovereign of the universe; Jehovah.*
25 *[Brainy Dictionary;*
26 *SOURCE: <http://www.brainydictionary.com/words/go/god169750.html>]*

27 In the context of the income tax, the supernatural ability to STEAL from people to pay for services that people expressly do
28 not want, do not need, and which they actually regard as harmful to their interests demonstrates that our government has
29 become a god. No one but the government can force people at gunpoint to pay for services they don't want and don't need.

30 *"Don't steal: The Government hates competition."*

31 If private companies cannot steal from people to pay for their services or force people to buy their services or products and
32 cannot administratively lien or levy their earnings or assets, then no government can or should have that authority either and
33 those that do are pagan deities. Our government is a corporation, and like any other corporation, people should have a right
34 not to become a "customer" called a "citizen", "resident" (alien), or "inhabitant".

35 *"Corporations are also of all grades, and made for varied objects; all governments are corporations, created by*
36 *usage and common consent, or grants and charters which create a body politic for prescribed purposes; but*
37 *whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of*
38 *power, they are all governed by the same rules of law, as to the construction and the obligation of the*
39 *instrument by which the incorporation is made. One universal rule of law protects persons and property. It is*
40 *a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all*
41 *persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst.*
42 *4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing*
43 *of protection as other persons, and their corporate property secured by the same laws which protect that of*
44 *individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a*
45 *principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal*
46 *government, by the amendments to the constitution."*
47 *[Proprietors of Charles River Bridge v. Proprietors of, 36 U.S. 420 (1837)]*

48 The only "product" that government corporations deliver is "protection". What all government "customers" have in common
49 is a voluntarily chosen "domicile" within the jurisdiction of the government. Those who are not "customers" of this gigantic
50 monopoly are called "transient foreigners" or "nonresidents", and they have a RIGHT to maintain this status and to lawfully
51 avoid being subject to the civil jurisdiction of the government in the place they temporarily occupy.

52 *"Transient foreigner. One who visits the country, without the intention of remaining."*
53 *[Black's Law Dictionary, Sixth Edition, p. 1498]*

1 To prove that the present government is a fraud, Larken Rose initiated a project called "Government on Trial" in the year
2 2005, 2 years after we came out with our Foundations of Freedom Video series focusing on the subject of EQUALITY. His
3 project validates the conclusions of this section by focusing exclusively on equality between the GOVERNED and the
4 GOVERNORS. He proves that the present government is a hoax and an unconstitutional civil religion by asking five critical
5 questions that expose the fact that the present de facto government promotes inequality between these two groups and
6 therefore has become a religion. He is an atheist, and yet like us he is attacking the government's secular religion of socialism.
7 Below are his questions:

8 ---- THE FIVE QUESTIONS ----

- 9 1) *Is there any means by which any number of individuals can delegate to someone else the moral right to do*
10 *something which none of the individuals have the moral right to do themselves?*
- 11 2) *Do those who wield political power (presidents, legislators, etc.) have the moral right to do things which*
12 *other people do not have the moral right to do? If so, from whom and how did they acquire such a right?*
- 13 3) *Is there any process (e.g., constitutions, elections, legislation) by which human beings can transform an*
14 *immoral act into a moral act (without changing the act itself)?*
- 15 4) *When law-makers and law-enforcers use coercion and force in the name of law and government, do they*
16 *bear the same responsibility for their actions that anyone else would who did the same thing on his own?*
- 17 5) *When there is a conflict between an individual's own moral conscience, and the commands of a political*
18 *authority, is the individual morally obligated to do what he personally views as wrong in order to "obey*
19 *the law"?*

20 [*Five Questions* ("Government on Trial"), Larken Rose ,
21 SOURCE: https://www.youtube.com/watch?v=g_GaDjonC5M]

22 If you would like to learn more about how to avoid becoming a "customer" of the government corporation, see the following
23 article:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

24 **4 How government and God compete to provide "protection"**¹³

25 The goal of government is protection of the liberties of the sovereign public from evil and harm. Here is an example from
26 the Declaration of Independence:

27 *"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator*
28 *with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure*
29 *these rights, Governments are instituted among Men, deriving their just powers from the consent of the*
30 *governed, --That whenever any Form of Government becomes destructive of these ends, it is the Right of the*
31 *People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and*
32 *organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness."*

33 Because God loves us, He has exactly the same purpose and goal as any just government should have. Here are a few
34 examples of how the purpose of God is protection, and there are many more in the book of Psalm:

35 *"O you afflicted one, tossed with tempest, and not comforted, behold, I will lay your stones with colorful gems,*
36 *and lay your foundations with sapphires. I will make your pinnacles of rubies, your gates of crystal, and all your*
37 *walls of precious stones. All your children shall be taught by the Lord, and great shall be the peace of your*
38 *children. In righteousness you shall be established; you shall be far from oppression, for you shall not fear; and*
39 *from terror, for it shall not come near you. Indeed they shall surely assemble, but not because of Me. Whoever*
40 *assembles against you shall fall for your sake.*

41 *"Behold, I have created the blacksmith who blows the coals in the fire, who brings forth an instrument for his*
42 *work; and I have created the spoiler to destroy. No weapon formed against you shall prosper, and every tongue*

¹³ Adapted with permission from *Great IRS Hoax, Form #11.302, Section 4.3.5*, with permission.

1 which rises against you in judgment you shall condemn. This is the heritage of the servants of the Lord, and their
2 righteousness is from Me,' says the Lord."
3 [Isaiah 54:11-17, Bible, NKJV]

4 As Christians, we should prefer God's protection over government's protection at all times. This is because we should trust
5 the Lord and not man:

6 "It is better to trust the Lord
7 Than to put confidence in man.
8 It is better to trust in the Lord
9 Than to put confidence in princes."
10 [Psalm 118:8-9, Bible, NKJV]

11 In the scripture above, the term "man" is synonymous with the words "nation" or "government". Governments are simply
12 collections of men and if we can't put confidence in "men", then we also can't put confidence or trust in any collection of
13 men, whether it be a corporation or a government. Here is one reason why:

14 "Arise, O Lord,
15 **Do not let man prevail:**
16 *Let the nations be judged in Your sight.*
17 *Put them in fear, O Lord,*
18 **That the nations may know themselves to be but men.**
19 [Psalm 9:19-20, Bible, NKJV]

20 No collection of men, whether it be an organized jural society, a government, or simply a mob, can have any more rights than
21 a single man, because the Constitution makes *the people*, not the government, the sovereigns (kings) and makes us all "equal"
22 under the law. In particular, the Fourteenth Amendment section 1 guarantees "equal protection of the laws" to all. At the
23 point when the Declaration of Independence was signed in 1776, we eliminated all "kings" and "rulers" in our society because
24 that divinely inspired document said that *all of us* were endowed by God Himself with *equal*, inalienable rights, which implied
25 that we all are *equal* under God's laws and man's laws:

26 "We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator**
27 **[God] with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.**"

28 If we are all equal under the law, then our government may not discriminate against biological people for the benefit of its
29 own "employees" or the corporate entities which it creates in the furtherance of "commerce". The real "king" in our society,
30 then, is the people individually and collectively and public servants in government, from the President on down, simply serve
31 them. Therefore, government employees cannot have any more "privileges" or rights than private citizens. The public
32 *servant* cannot be greater than his Master, which is you. The purpose for having juries in courts is so that the people can
33 govern themselves, which relegates the judge to that of being simply a coach to ensure that they do it fairly and in a way that
34 is consistent with the Constitution and respects the equal rights of others. The legal encyclopedia Corpus Juris Secundum
35 and the United States supreme Court both confirmed the above conclusions somewhat when they said:

36 "...when the United States enters into commercial business it abandons its sovereign capacity and is treated like
37 any other corporation..."
38 [91 Corpus Juris Secundum (C.J.S.), United States, §4 (2003)]

39 "It has always been a part of the judicial function to determine whether the act of one party (**whether that party**
40 **be a single individual, an organized body, or the public as a whole**) operates to divest the other party of any
41 rights of person or property. In every constitution is the guaranty against the taking of private property for public
42 purposes without just compensation. "
43 [Reagan v. Farmers Loan & Trust Co., 154 U.S. 362 (1894)]

44 Here is another example of why we should trust the Lord instead of any man or collection of men in government for our
45 protection, extracted again from the Bible:

46 "For I was ashamed to request of the king an escort of soldiers and horsemen to help us against the enemy on
47 the road, because we had spoken to the king, saying 'The hand of our God is upon all those for good who seek
48 Him, but His power and His wrath are against all those who forsake Him.' So we fasted and entreated our God
49 for this, and He answered our prayer."
50 [Ezra 8:21-22, Bible, NKJV]

1 When governments have (or at least “should” have) the same loving goals as God in terms of protecting us (His children and
2 His sheep/ flock) equally from evil and harm, then we are to submit to them. When they cease to be ministers of God’s justice
3 or turn against God, then we should disobey those government laws that conflict with God’s laws or natural law.

4 *“We ought to obey God rather than men.”*
5 *[Acts 5:27-29, Bible, NKJV]*

6 This must be so because we have a fiduciary duty to God himself to keep justice under His sacred law over and above any
7 earthly law, and when our *servants* in government don’t or won’t do it, then it becomes our job as the Sovereigns and Masters
8 to do the job they have failed to do as our agents and servants:

9 *“**Keep justice, and do righteousness,** for My salvation is about to come, and My righteousness is revealed.*
10 *Blessed is the man who does this, and the son of man who lays hold of it; who keeps from defiling the Sabbath,*
11 *and keeps his hand from doing any evil.”*
12 *[Isaiah 56:1-2, Bible, NKJV]*

13 If we sit idly by and neglect our civic duties while subsidizing and encouraging our servants in government to breach their
14 fiduciary duty to protect us because of our negligence and inattention, then we become accountable to God for the acts and
15 omissions of our agents and the harm that causes to our neighbor and our fellow man. This is vividly illustrated by the story
16 of David and Bathsheeba in the Bible found in 2 Samuel, Chapters 11 and 12. In that story, king David lusted after a beautiful
17 married woman named Bathsheeba and had his servant send Bathsheeba’s husband Uriah into battle to be killed (See 2 Sam.
18 11:14-25). After Uriah was killed and David married Bathsheeba, first the Lord killed the child born of adultery and then here
19 is what the Lord said to David about the acts of his servant/agent, and note that God held David, not his servant, responsible
20 for the murder:

21 *[Then Nathan said to David] “Why have you despised the commandment of the Lord, to do evil in His sight? You*
22 *have killed Uriah the Hittite with the sword; you have taken his wife to be your wife, and you have killed him with*
23 *the sword of the people of Ammon. Now therefore, the sword shall never depart from your house, because you*
24 *have despised Me, and have taken the wife of Uriah the Hittite to be your wife.”*
25 *[2 Sa 12:9, Bible, NKJV]*

26 Because both God and government have as their goal protection of their subjects or believers, you could say that both God
27 and government are competitors for the affections, worship, and obedience of the people. This has been so throughout history.
28 The whole notion behind the separation of church and state is aimed at making this competition fair and equal between these
29 two competing sovereigns. That is why churches are not supposed to involve themselves in politics if they want to maintain
30 their tax exempt status and why governments may not tax churches: because taxation by government of churches or political
31 advocacy against government by churches would destroy that perfect separation of powers.

32 When government becomes too oppressive, then the healthy competition between church and state ensures a steady
33 convergence back to the perfect balance of powers that Natural Law requires. For instance, if government raises its tax rates
34 too high, then everyone will either donate everything they have to the church or become churches (Corporation Sole, for
35 instance) in order to avoid government taxes and control. Likewise, when church gets to be too big or influential, then the
36 government tries to step in and pass laws and ordinances to limit its power or worse yet, creates its own state-sanctioned
37 church, as the kings of England did with the Anglican church. In that case, the church becomes another means of state control.
38 America was founded by Quakers in the 1600’s who were trying to escape state control of the Anglican church so they could
39 worship freely according to their conscience and without government interference. See Great IRS Hoax, Form #11.302,
40 Section 5.2.1 for a fascinating history of the creation and founding of America.

41 When governments grow too big, the competition between church and state for the affections and loyalty of the public favors
42 government and thereby prejudices the influences of churches and God on the people. At that point, churches and believers
43 have a moral responsibility for political activism and reform. This political imbalance is perpetuated by a combination of:
44 1. Media advocacy; 2. Unjust laws that discriminate against religious activities; 3. Dumbing down of the population in
45 regards to religious issues and legal issues. Government thus becomes a substitute for God or an idol in this case, and this
46 violates the First Commandment to put God first and have no other gods (see Exodus 20:1-11, Bible, NKJV). The focus of
47 section 8 later is to then prove from a legal perspective using evidence that our contemporary government has indeed replaced
48 God and become an idol, and that this condition poses a great threat to our freedoms and liberties, and invites the wrath of
49 God. Ultimately, the result will be subjection and slavery of the people to their rulers and a police state the likes of which
50 this country has never seen. The people will be lead like lemmings into government and legal profession captivity and slavery
51 because of their ignorance and lack of faith or trust in God.

1 "The Gentiles shall know that the house of Israel went into captivity for their iniquity: because they were
2 unfaithful to Me, therefore I hid My face from them. I gave them into the hand of their enemies, and they all fell
3 by the [legal] sword. According to their uncleanness and according to their transgressions I have dealt with
4 them, and hidden My face from them."
5 [Ezekiel 39:23-24, Bible, NKJV]

6 How has God "hidden his face"? By the outlawing of simple prayer in the schools, by the removal of the ten commandments
7 and crosses from public buildings and parks, by the removal of religious teachings from our classrooms, and by the passing
8 of government laws that clearly violate God's laws. See Great IRS Hoax, Form #11.302, Section 4.18, for instance, for
9 further details on man's laws conflict with God's laws.

10 **5 Government Establishment of religion is forbidden by the First Amendment**

11 The First Amendment to the United States forbids the United States government or any state of the Union from establishing
12 a religion.

13 "**Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof;**
14 **or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to**
15 **petition the Government for a redress of grievances.**"
16 [United States Constitution, First Amendment]

17 The above provision of the Constitution only applies within the context of a state of the Union on other than federal territory.
18 It does not apply on federal territory or in the context of federal public office:

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

35 In the previous section, we provided a definition for "religion". A very important aspect of the legal definition of "religion"
36 is that for the government to even define what "religion" is constitutes the establishment of religion:

37 *A problem common to both religion clauses of the First Amendment is the dilemma of defining religion. To define*
38 *religion is in a sense to establish it--those beliefs that are included enjoy a preferred constitutional status. For*
39 *those left out of the definition, the definition may prove coercive. Indeed, it is in this latter context, which roughly*
40 *approximates the area covered by the free exercise clause, where the cases and discussion of the meaning of*
41 *religion have primarily centered. Professor Kent Greenawalt challenges the effort, and all efforts, to define*
42 *religion: "No specification of essential conditions will capture all and only the beliefs, practices, and*
43 *organizations that are regarded as religious in modern culture and should be treated as such under the*
44 *Constitution". Greenawalt, Religion As a Concept in Constitutional Law, 72 Cal. L.Rev. 753 (1984)*

45 *The Framers may well have intended to limit religion to the established traditional theistic varieties. But in our*
46 *highly pluralistic society, with its cults and nontheistic belief systems, any such narrow definition is*
47 *unworkable. Not surprisingly, then, the Court rejected limiting religion to theistic religions. Torcaso v. Watkins*
48 *(1961) invalidated a provision of the Maryland constitution which required appointees to public office to declare*
49 *a belief in the existence of God. Justice Black, for the Court in Torcaso, concluded that Everson command of*
50 *neutrality prohibited government favoritism of traditional religions. Government can neither "aid all religions*
51 *against non-believers [nor] can [it] aid those religions based on a belief in the existence of God as against those*
52 *religions founded on different beliefs." This principle extended protection not only to the secular humanist who*
53 *challenged the Maryland law but also to the adherents of other nontheistic religious beliefs such as Buddhism,*
54 *Taoism, and Ethical Culture.*

55 *In a series of cases involving conscientious objection to military service, the Court again confronted the task of*
56 *defining religion. A provision of the Universal Military Training and Service Act exempted from military service*

1 any person 'who by reason of religious training and belief, is conscientiously opposed to participation in war in
2 any form.' At that time, the Act defined 'religious training and belief' as requiring belief in a Supreme Being. The
3 Act specifically excluded "essentially political, sociological, or philosophical views or a merely personal moral
4 code" In *United States v. Seeger* (1965), the Court, per Justice Clark, interpreted the Act broadly and stated that
5 the relevant test 'is whether a given belief that is sincere and meaningful occupies a place in the life of its possessor
6 parallel to that filled by the orthodox belief in God of one who clearly qualifies for the exemption."

7 The parallel beliefs test of *Seeger* was taken a step further in *Welsh V. United States* (1970). A claimant for
8 conscientious objector status had deleted the word "religious" from his application and indicated instead that his
9 belief system came from readings in history and sociology. Justice Black, in a plurality opinion, held that "if an
10 individual deeply and sincerely holds beliefs which are purely ethical or moral in source and content but that
11 nevertheless impose upon him a duty of conscience to refrain from participating in any war at any time, those
12 beliefs certainly occupy in the life of that individual 'a place parallel to that filled [by] God' in traditionally
13 religious persons" On the other hand, in *Gillette v. United States*, 401 U.S. 437 (1971), the Court refused to
14 extend the statutory exemption for conscientious objector to those opposed to particular wars.

15 Is it possible to define religion? It will be recalled that the parallel beliefs test approach adopted in *Seeger*
16 attempts to avoid the problem of defining religion solely in terms of the traditional and familiar by extending the
17 protection of the religion clauses to any equivalent belief system. The great theologians, Paul Tillich, may have
18 captured the parallel beliefs system concept when he defined religion to encompass "matters of ultimate
19 concern." Tillich, *Dynamics of Faith* (1958). Drawing upon this idea, it has been suggested that religion extends
20 "to the underlying concern which gives meaning and orientation to a person's whole life." Note, *Toward A*
21 *Constitutional Definition of Religion*, 91 *Harv. L.Rev.* 1056 (1978). The author of this Note contends that the
22 approach requires that any such ultimate concern be protected regardless of how secular it may be. Further, he
23 argues that the only one capable of determining what constitutes an ultimate concern is the individual believer.
24 [*First Amendment Law in a Nutshell*, Second Edition, pp. 432-435, Jerome A Barron, West Group, 2000; ISBN
25 0-314-22677-X]

26 In the legal field, "presumption" serves as the equivalent of "faith" in the religious realm when it acts as a motivation in
27 determining guilt of parties involved in litigation. It serves this role as a substitute for religious faith and religion when:

- 28 1. The judge or the jury proceed upon a belief.
- 29 2. The judge does not require the moving party who introduced the presumption to meet the burden of proving the
30 presumption with evidence.
- 31 3. The belief either isn't supported by evidence or is not required by the judge to be supported by evidence.
- 32 4. The judge interferes with or sanctions or prevents challenges to the presumption or belief by the party who is injured by
33 them, which is usually the party opposing the government. This is a violation of due process of law under the Fourteenth
34 Amendment.

35 **Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process**
36 **Clauses of the Fifth and Fourteenth Amendments.** In *Heiner v. Domman*, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.
37 772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive
38 presumption that gifts made within two years prior to the donor's death were made in contemplation of death,
39 thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary
40 and unreasonable as to deprive the taxpayer of his property without due process of law, **the Court stated that it**
41 **had 'held more than once that a statute [and by implication, judge made law] creating a presumption which**
42 **operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment.'**
43 **Id., at 329, 52 S.Ct., at 362.** See, e.g., *Schlesinger v. Wisconsin*, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926);
44 *Hooper v. Tax Comm'n*, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also *Tot v. United States*, 319 U.S.
45 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943); *Leary v. United States*, 395 U.S. 6, 29-53, 89
46 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969). Cf. *Turner v. United States*, 396 U.S. 398, 418-419, 90 S.Ct. 642,
47 653-654, 24 L.Ed.2d. 610 (1970).
48 [*United States Supreme Court, Vlandis v. Kline*, 412 U.S. 441 (1973)]

49 Below are some authorities on "presumption":

50 **presumption.** An inference in favor of a particular fact. A presumption is a rule of law, statutory or judicial, by
51 which finding of a basic fact gives rise to existence of presumed fact, until presumption is rebutted. *Van Wart v.*
52 *Cook, Okl.App.*, 557 P.2d. 1161, 1163. A legal device which operates in the absence of other proof to require
53 that certain inferences be drawn from the available evidence. *Port Terminal & Warehousing Co. v. John S. James*
54 *Co., D.C.Ga.*, 92 F.R.D. 100, 106.

55 A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found
56 or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive or
57 rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence
58 or (b) a presumption affecting the burden of proof. *Calif.Evid.Code*, §600.

1 In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of
2 Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with
3 evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the
4 risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. Federal
5 Evidence Rule 301.

6 See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a
7 presumption.
8 [Black's Law Dictionary, Sixth Edition, p. 1185]

9 All efforts by governments, courts, and laws to compel presumption of one kind or another amount to the establishment of a
10 church:

11 "Courts, no more than the Constitutions, can intrude into the consciences of men or compel them to believe
12 [or PRESUME] contrary to their faith or think contrary to their convictions, but courts are competent to
13 adjudge the acts men do under the color of a constitutional right, such as that of freedom of speech or of the press
14 or the free exercise of religion and to determine whether the claimed right is limited by other recognized powers,
15 equally precious to mankind. So the mind and the spirit of man remain forever free, while his actions rest subject
16 to necessary accommodation to the competing needs of his fellows."

17 "If all expression of religion or opinion, however, were subject to the discretion of authority, our unfettered
18 dynamic thoughts or moral impulses might be made only colorless and sterile ideas. To give them life and
19 force, the Constitution protects their use. No difference of view as to the importance of the freedoms of press or
20 religion exist. They are "fundamental personal rights and liberties" *Schneider v. State*, 308 U.S. 147, 161, 60
21 S.Ct. 146, 150, 84 L.Ed. 155. To proscribe the dissemination of doctrines or arguments which do not transgress
22 military or moral limits is to destroy the principal bases of democracy, --knowledge and discussion. One man,
23 with views contrary to the rest of his compatriots, is entitled to the privilege of expressing his ideas by speech or
24 broadside to anyone willing to listen or to read. ...

25 "Ordinances absolutely prohibiting [or penalizing] the exercise of the right to disseminate information are, a
26 fortiori, invalid."
27 [*Jones v. City of Opelika*, 316 U.S. 584, 62 S.Ct. 1231 (1942), *Emphasis added*]

28 Efforts by governments, courts, and judges to compel presumption also violate "due process of law". We allege that this is
29 the case because if such tactics were not forbidden, then courtrooms would amount to little more than church worship services
30 and the judge would amount to little more than a "priest" of a civil religion:

31 "If any question of fact or liability be conclusively presumed [rather than proven] against him, this is not due
32 process of law."
33 [Black's Law Dictionary, Sixth Edition, p. 400, under "Due Process of Law"]
34

35 Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process
36 Clauses of the Fifth and Fourteenth Amendments. In *Heiner v. Donnan*, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.
37 772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive
38 presumption that gifts made within two years prior to the donor's death were made in contemplation of death,
39 thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary
40 and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it
41 had "held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut
42 it violates the due process clause of the Fourteenth Amendment." *Id.*, at 329, 52 S.Ct., at 362. See, e.g., *Schlesinger*
43 *v. Wisconsin*, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); *Hooper v. Tax Comm'n*, 284 U.S. 206, 52 S.Ct.
44 120, 76 L.Ed. 248 (1931). See also *Tot v. United States*, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87
45 L.Ed. 1519 (1943); *Leary v. United States*, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969).
46 Cf. *Turner v. United States*, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970).
47 [*United States Supreme Court, Vlandis v. Kline*, 412 U.S. 441 (1973)]

48 We allege that it is primarily through the prejudicial and injurious abuse of presumption in courts of justice by both judges
49 and government prosecutors that the government establishes religion. The U.S. Supreme Court has held that the government
50 may not lawfully establish such a "civil religion" or a "secular religion", and that the practice of religion is restricted to the
51 private rather than public sphere:

52 There may be some support, as an empirical observation, to the statement of the Court of Appeals for the Sixth
53 Circuit, picked up by Judge Campbell's dissent in the Court of Appeals in this case, that there has emerged in
54 this country a civic religion, one which is tolerated when sectarian exercises are not. Stein, 822 F.2d, at 1409;
55 908 F.2d. 1090, 1098-1099 (CA1 1990) (Campbell, J., dissenting) (case below); see also Note, Civil Religion
56 and the Establishment Clause, 95 Yale L.J. 1237 (1986). If common ground can be defined which permits once
57 conflicting faiths to express the shared conviction that there is an ethic and a morality which transcend human

1 invention, the sense of community and purpose sought by all decent societies might be advanced. But though the
2 First Amendment does not allow the government to stifle prayers which aspire to these ends, neither does it permit
3 the government to undertake that task for itself.

4 *The First Amendment's Religion Clauses mean that religious beliefs and religious expression are too precious to*
5 *be either proscribed or prescribed by the State. **The design of the Constitution is that preservation and***
6 ***transmission of religious beliefs and worship is a responsibility and a choice committed to the private sphere,***
7 ***which itself is promised freedom to pursue that mission.** It must not be forgotten then, that while concern must*
8 *be given to define the protection granted to an objector or a dissenting nonbeliever, these same Clauses exist to*
9 *protect religion from government interference.*590 **2657 James Madison, the principal author of the Bill of*
10 *Rights, did not rest his opposition to a religious establishment on the sole ground of its effect on the minority. A*
11 *principal ground for his view was: "[E]xperience witnesseth that ecclesiastical establishments, instead of*
12 *maintaining the purity and efficacy of Religion, have had a contrary operation." Memorial and Remonstrance*
13 *Against Religious Assessments (1785), in 8 Papers of James Madison 301 (W. Rachal, R. Rutland, B. Ripel, & F.*
14 *Teute eds. 1973).*
15 *[Lee v. Weisman, 505 U.S. 577, 112 S.Ct. 2649 (U.S.R.I.,1992)]*

16 If you would like to know more about how the government and especially courts and judges, abuse presumption as a means
17 of establishing political or civil or secular religion, see:

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

18 **6 Authorities on Establishment of religion**

19 It is helpful at this point to list what the courts have said about the constitutional prohibition against the establishment of
20 religion:

21 **6.1 First Amendment: Establishment Clause Annotated¹⁴**

22 *United States Constitution*
23 *First Amendment*

24 *Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or*
25 *abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition*
26 *the Government for a redress of grievances.*

27 "[F]or the men who wrote the Religion Clauses of the First Amendment the 'establishment' of a religion connoted sponsorship,
28 financial support, and active involvement of the sovereign in religious activity."¹⁵[The] Court has long held that the First
29 Amendment reaches more than classic, 18th century establishments."¹⁶ However, the Court's reading of the clause has never
30 resulted in the barring of all assistance which aids, however incidentally, a religious institution. Outside this area, the decisions
31 generally have more rigorously prohibited what may be deemed governmental promotion of religious doctrine.

32 **6.1.1 Financial Assistance to Church-Related Institutions**

33 The Court's first opportunity to rule on the validity of governmental financial assistance to a religiously affiliated institution
34 occurred in 1899, the assistance being a federal grant for the construction of a hospital owned and operated by a Roman
35 Catholic order. The Court viewed the hospital as a secular institution so chartered by Congress and not as a religious or
36 sectarian body, thus avoiding the constitutional issue.¹⁷ But when the right of local authorities to provide free transportation

¹⁴ Adapted from: <http://caselaw.lp.findlaw.com/data/constitution/amendment01/>

¹⁵ Walz v. Tax Comm'n, 397 U.S. 664, 668 (1970). "Two great drives are constantly in motion to abridge, in the name of education, the complete division of religion and civil authority which our forefathers made. One is to introduce religious education and observances into the public schools. The other, to obtain public funds for the aid and support of various private religious schools. . . . In my opinion both avenues were closed by the Constitution." Everson v. Board of Education, 330 U.S. 1, 63 (1947) (Justice Rutledge dissenting).

¹⁶ Board of Educ. of Kiryas Joel Village v. Grumet, 114 S.Ct. 2481, 2494 (1994) (citing Torcaso v. Watkins, 367 U.S. 488, 492-95 (1961)).

¹⁷ Bradfield v. Roberts, 175 U.S. 291 (1899). Cf. Abington School District v. Schempp, 374 U.S. 203, 246 (1963) (Justice Brennan concurring). In Cochran v. Board of Education, 281 U.S. 370 (1930), a state program furnishing textbooks to parochial schools was sustained under a due process attack without reference to the First Amendment. See also Quick Bear v. Leupp, 210 U.S. 50 (1908) (statutory limitation on expenditures of public funds for sectarian education does not apply to treaty and trust funds administered by the Government for Indians).

1 for children attending parochial schools reached the Court, it adopted very restrictive language. "The 'establishment of
2 religion' clause of the First Amendment means at least this: Neither a state nor the Federal Government can set up a church.
3 Neither can pass laws which aid one religion, aid all religions, or prefer one religion over another. Neither can force nor
4 influence a person to go to or to remain away from church against his will or force him to profess a belief or disbelief in any
5 religion. No person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or
6 non-attendance. No tax in any amount, large or small, can be levied to support any religious activities or institutions, whatever
7 they may be called, or whatever form they may adopt to teach or practice religion. Neither a state nor the Federal Government
8 can, openly or secretly, participate in the affairs of any religious organizations or groups and vice versa. In the words of
9 Jefferson, the clause against establishment of religion by law was intended to erect 'a wall of separation between church and
10 State.'"¹⁸ But the majority sustained the provision of transportation. While recognizing that "it approaches the verge" of the
11 State's constitutional power, still, Justice Black thought, the transportation was a form of "public welfare legislation" which
12 was being extended "to all its citizens without regard to their religious belief."¹⁹ "It is undoubtedly true that children are
13 helped to get to church schools. There is even a possibility that some of the children might not be sent to the church schools
14 if the parents were compelled to pay their children's bus fares out of their own pockets when transportation to a public school
15 would have been paid for by the State."²⁰ Transportation benefited the child, just as did police protection at crossings, fire
16 protection, connections for sewage disposal, public highways and sidewalks. Thus was born the "child benefit" theory.²¹

17 The Court in 1968 relied on the "child benefit" theory to sustain state loans of textbooks to parochial school students.²²
18 Utilizing the secular purpose and effect tests,²³ the Court determined that the purpose of the loans was the "furtherance of
19 the educational opportunities available to the young," while the effect was hardly less secular. "The law merely makes
20 available to all children the benefits of a general program to lend school books free of charge. Books are furnished at the
21 request of the pupil and ownership remains, at least technically, in the State. Thus no funds or books are furnished to parochial
22 schools, and the financial benefit is to parents and children, not to schools. Perhaps free books make it more likely that some
23 children choose to attend a sectarian school, but that was true of the state-paid bus fares in *Everson* and does not alone
24 demonstrate an unconstitutional degree of support for a religious institution."²⁴

25 From these beginnings, the case law on the discretion of state and federal governmental assistance to sectarian elementary
26 and secondary schools has multiplied. Through the 1970s, at least, the law became as restrictive in fact as the dicta in the
27 early cases suggested, save for the provision of some assistance to children under the "child benefit" theory. Recent decisions
28 evince a somewhat more accommodating approach permitting public assistance if the religious missions of the recipient
29 schools may be only marginally served, or if the directness of aid to the schools is attenuated by independent decisions of
30 parents who receive the aid initially. Throughout, the Court has allowed greater discretion when colleges affiliated with
31 religious institutions are aided. Moreover, the opinions reveal a deep division among the Justices over the application of the
32 Lemon tripartite test to these controversies.

33 A secular purpose is the first requirement to sustain the validity of legislation touching upon religion, and upon this standard
34 the Justices display little disagreement. There are adequate legitimate, non-sectarian bases for legislation to assist nonpublic,
35 religious schools: preservation of a healthy and safe educational environment for all school children, promotion of pluralism
36 and diversity among public and nonpublic schools, and prevention of overburdening of the public school system that would
37 accompany the financial failure of private schools.²⁵

¹⁸ *Everson v. Board of Education*, [330 U.S. 1, 15](#) -16 (1947).

¹⁹ *Id.* at 16.

²⁰ *Id.* at 17. It was in *Everson* that the Court, without much discussion of the matter, held that the Establishment Clause applied to the States through the Fourteenth Amendment and limited both national and state governments equally. *Id.* at 8, 13, 14-16. The issue is discussed at some length by Justice Brennan in *Abington School Dist. v. Schempp*, [374 U.S. 203, 253](#) -58 (1963).

²¹ And see *Zorach v. Clauson*, [343 U.S. 306, 312](#) -13 (1952) (upholding program allowing public schools to excuse students to attend religious instruction or exercises).

²² *Board of Education v. Allen*, [392 U.S. 236](#) (1968).

²³ *Supra*, p.973.

²⁴ [392 U.S. at 243](#) -44 (1968).

²⁵ *Committee for Public Educ. & Religious Liberty v. Nyquist*, [413 U.S. 756, 773](#) (1973). See also *id.* at 805 (Chief Justice Burger dissenting), 812-13 (Justice Rehnquist dissenting), 813 (Justice White dissenting). And see *Wolman v. Walter*, [433 U.S. 229, 240](#) (1977) (plurality opinion); *Committee for Public Educ. & Religious Liberty v. Regan*, [444 U.S. 646, 653](#) -654 (1980), and *id.* at 665 (Justice Blackmun dissenting).

1 Varied views have been expressed by the Justices, however, upon the tests of secular primary effect and church-state
2 entanglement. As to the former test, the Court has formulated no hard-and-fast standard permitting easy judgment in all
3 cases.²⁶ In providing assistance, government must avoid aiding the religious mission of such schools directly or indirectly.
4 Thus, for example, funds may not be given to a sectarian institution without restrictions that would prevent their use for such
5 purposes as defraying the costs of building or maintaining chapels or classrooms in which religion is taught.²⁷ Loan of
6 substantial amounts of purely secular educational materials to sectarian schools can also result in impermissible advancement
7 of sectarian activity where secular and sectarian education are inextricably intertwined.²⁸ Even the provision of secular
8 services in religious schools raises the possibility that religious instruction might be introduced into the class and is sufficient
9 to condemn a program.²⁹ The extent to which the religious mission of the entity is inextricably intertwined with the secular
10 mission and the size of the assistance furnished are factors for the reviewing court to consider.³⁰ But the fact that public aid
11 to further secular purposes of the school will necessarily "free up" some of the institution's funds which it may apply to its
12 religious mission is not alone sufficient to condemn the program.³¹ Rather, it must always be determined whether the
13 religious effects are substantial or whether they are remote and incidental.³² Upon that determination and upon the guarantees
14 built into any program to assure that public aid is used exclusively for secular, neutral, and nonideological purposes rests the
15 validity of public assistance.

16 The greater the necessity of policing the entity's use of public funds to ensure secular effect, the greater the danger of
17 impermissible entanglement of government with religious matters. Any scheme that requires detailed and continuing
18 oversight of the schools and that requires the entity to report to and justify itself to public authority has the potential for
19 impermissible entanglement.³³ However, where the nature of the assistance is such that furthering of the religious mission
20 is unlikely and the public oversight is concomitantly less intrusive, a review may be sustained.³⁴

21 Thus, government aid which is directed toward furthering secular interests in the welfare of the child or the nonreligious
22 functions of the entity will generally be permitted where the entity is not so pervasively religious that secular and sectarian
23 activities may not be separated. But no mere statement of rules can adequately survey the cases.

²⁶ Justice White has argued that the primary effect test requires the Court to make an "ultimate judgment" whether the primary effect of a program advances religion. If the primary effect is secular, i.e., keeping the parochial school system alive and providing adequate secular education to substantial numbers of students, then the incidental benefit to religion was only secondary and permissible. *Committee for Public Educ. & Religious Liberty v. Nyquist*, [413 U.S. 756, 822-24](#) (1973) (dissenting). The Court rejected this view: "[o]ur cases simply do not support the notion that a law found to have a 'primary' effect to promote some legitimate end under the State's police power is immune from further examination to ascertain whether it also has the direct and immediate effect of advancing religion." *Id.* at 873 n.39.

²⁷ *Committee for Public Educ. & Religious Liberty v. Nyquist*, [413 U.S. 756, 774-80](#) (1973).

²⁸ *Meek v. Pittenger*, [421 U.S. 349, 362-66](#) (1975). See also *Wolman v. Walter*, [433 U.S. 229, 248-51](#) (1977) (loan of same instructional material and equipment to pupils or their parents).

²⁹ Compare *Meek v. Pittenger*, [421 U.S. 349, 367-72](#) (1975), with *Wolman v. Walter*, [433 U.S. 229, 238-48](#) (1977) and *Committee for Public Educ. & Religious Liberty v. Regan*, [444 U.S. 646, 654-57](#) (1980).

³⁰ *Lemon v. Kurtzman*, [403 U.S. 602, 616-19](#) (1971). The existence of what the Court perceived to be massive aid and of religion- pervasive recipients constituted a major backdrop in *Committee for Public Educ. & Religious Liberty v. Nyquist*, [413 U.S. 756](#) (1973), and *Meek v. Pittenger*, [421 U.S. 349](#) (1973). When the aid is more selective and its permissible use is cabined sufficiently, the character of the institution assumes less importance. *Committee for Public Educ. & Religious Liberty v. Regan*, [444 U.S. 646, 661-62](#) (1980). When the entity is an institution of higher education, the Court appears less concerned with its religious character but it still evaluates the degree to which it is pervasively sectarian. *Hunt v. McNair*, [413 U.S. 734](#) (1973); *Roemer v. Maryland Public Works Bd.*, [426 U.S. 736](#) (1976).

³¹ *Committee for Public Educ. & Religious Liberty v. Regan*, [444 U.S. 646, 658-59](#) (1980).

³² The form which the assistance takes may have little to do with the determination. One group of Justices has argued that when the assistance is given to parents, the dangers of impermissible primary effect and entanglement are avoided and it should be approved. *Committee for Public Educ. & Religious Liberty v. Nyquist*, [413 U.S. 756, 801-05](#) (1973) (dissenting). The Court denied a controlling significance to delivery of funds to parents rather than schools; government must always ensure a secular use. *Id.* at 780. Another group of Justices has argued that the primary effect test does not permit direct financial support to sectarian schools, *Committee for Public Educ. & Religious Liberty v. Regan*, [444 U.S. 646, 665-69](#) (1980) (dissenting), but the Court held that provision of direct aid with adequate assurances of nonreligious use does not constitute a forbidden primary effect. *Id.* at 661-62. More recently, in *Mueller v. Allen*, [463 U.S. 388](#) (1983), the views of the first group noted above controlled.

³³ *Lemon v. Kurtzman*, [403 U.S. 602, 619-20, 621-22](#) (1971); *Meek v. Pittenger*, [421 U.S. 349, 367-72](#) (1975); *Wolman v. Walter*, [433 U.S. 229, 254-55](#) (1977). Another aspect of entanglement identified by the Court is the danger that an aid program would encourage continuing political strife through disputes over annual appropriations and enlargements of programs. *Lemon*, [403 U.S. at 622-24](#); *Committee for Public Educ. & Religious Liberty v. Nyquist*, [413 U.S. 756, 794-98](#) (1973); *Meek*, [421 U.S. at 372](#). This concern appeared to have lessened somewhat in subsequent cases. *Roemer v. Maryland Public Works Board*, [426 U.S. 736, 763-66](#) (1976); *Committee for Public Educ. & Religious Liberty v. Regan*, [444 U.S. 646, 661](#) n.8 (1980).

³⁴ *Committee for Public Educ. & Religious Liberty v. Regan*, [444 U.S. 646, 659-61](#) (1980); *Wolman v. Walter*, [433 U.S. 229, 240-41, 242-44, 248](#) (1977).

1 Substantial unanimity, at least in result, has prevailed among the Justices in dealing with direct financial assistance to sectarian
2 schools, as might have been expected from the argument over the primary effect test.³⁵ State aid to church-connected schools
3 was first found to have gone over the "verge" ³⁶ in *Lemon v. Kurtzman*.³⁷ Involved were two state statutes, one of which
4 authorized the "purchase" of secular educational services from nonpublic elementary and secondary schools, a form of
5 reimbursement for the cost to religious schools of the teaching of such things as mathematics, modern foreign languages, and
6 physical sciences, and the other of which provided salary supplements to nonpublic school teachers who taught courses
7 similar to those found in public schools, used textbooks approved for use in public schools, and agreed not to teach any
8 classes in religion. Accepting the secular purpose attached to both statutes by the legislature, the Court did not pass on the
9 secular effect test, inasmuch as excessive entanglement was found. This entanglement arose because the legislature "has not,
10 and could not, provide state aid on the basis of a mere assumption that secular teachers under religious discipline can avoid
11 conflicts. The State must be certain, given the Religion Clauses, that subsidized teachers do not inculcate religion."³⁸ Because
12 the schools concerned were religious schools, because they were under the control of the church hierarchy, because the
13 primary purpose of the schools was the propagation of the faith, a "comprehensive, discriminating, and continuing state
14 surveillance will inevitably be required to ensure that these restrictions [on religious utilization of aid] are obeyed and the
15 First Amendment otherwise respected."³⁹ Moreover, the provision of public aid inevitably will draw religious conflict into
16 the public arena as the contest for adequate funding goes on. Thus, the Court held, both programs were unconstitutional
17 because the state supervision necessary to ensure a secular purpose and a secular effect inevitably involved the state
18 authorities too deeply in the religious affairs of the aided institutions.⁴⁰

19 Two programs of assistance through provision of equipment and services to private, including sectarian, schools were
20 invalidated in *Meek v. Pittenger*.⁴¹ First, the loan of instructional material and equipment directly to qualifying nonpublic
21 elementary and secondary schools was voided as an impermissible extension of assistance of religion. This conclusion was
22 reached on the basis that 75 percent of the qualifying schools were church-related or religiously affiliated educational
23 institutions and the assistance was available without regard to the degree of religious activity of the schools. The materials
24 and equipment loaned were religiously neutral, but the substantial assistance necessarily constituted aid to the sectarian school
25 enterprise as a whole and thus had a primary effect of advancing religion.⁴² Second, the provision of auxiliary services--
26 remedial and accelerated instruction, guidance counseling and testing, speech and hearing services--by public employees on
27 nonpublic school premises was invalidated because the Court thought the program had to be policed closely to ensure
28 religious neutrality and it saw no way that could be done without impermissible entanglement. The fact that the teachers
29 would, under this program and unlike one of the programs condemned in *Lemon v. Kurtzman*, be public employees rather
30 than employees of the religious schools and possibly under religious discipline was insufficient to permit the State to fail to
31 make certain that religion was not inculcated by subsidized teachers.⁴³

32 The Court in two 1985 cases again struck down programs of public subsidy of instructional services provided on the premises
33 of sectarian schools, and relied on the effects test as well as the entanglement test. In *Grand Rapids School District v. Ball*,⁴⁴
34 the Court invalidated two programs conducted in leased private school classrooms, one taught during the regular school day
35 by public school teachers,⁴⁵ and the other taught after regular school hours by part-time "public" teachers otherwise employed

³⁵ But see discussion *infra* p., on the Court's recent approval of the Adolescent Family Life Act, involving direct grants to religious institutions.

³⁶ *Everson v. Board of Education*, [330 U.S. 1, 16](#) (1947).

³⁷ [403 U.S. 602](#) (1971).

³⁸ *Id.* at 619.

³⁹ *Id.*

⁴⁰ Only Justice White dissented. *Id.* at 661. In *Lemon v. Kurtzman*, [411 U.S. 192](#) (1973), the Court held that the State could reimburse schools for expenses incurred in reliance on the voided program up to the date the Supreme Court held the statute unconstitutional. But see *New York v. Cathedral Academy*, [434 U.S. 125](#) (1977).

⁴¹ [421 U.S. 349](#) (1975). Chief Justice Burger and Justices Rehnquist and White dissented. *Id.* at 385, 387.

⁴² *Id.* at 362-66. See also *Wolman v. Walter*, [433 U.S. 229, 248](#) - 51 (1977). The Court in *Committee for Public Educ. & Religious Liberty v. Regan*, [444 U.S. 646, 661](#) -62 (1980), held that *Meek* did not forbid all aid that benefited religiously pervasive schools to some extent, so long as it was conferred in such a way as to prevent any appreciable risk of being used to transmit or teach religious views. See also *Wolman v. Walter*, *supra* at 262 (Justice Powell concurring in part and dissenting in part).

⁴³ *Meek v. Pittenger*, [421 U.S. 349, 367](#) -72 (1975). But see *Wolman v. Walter*, [433 U.S. 229, 238](#) -48 (1977).

⁴⁴ [473 U.S. 373](#) (1985).

⁴⁵ The vote on this "Shared Time" program was 5-4, the opinion of the Court by Justice Brennan being joined by Justices Marshall, Blackmun, Powell, and Stevens. The Chief Justice, and Justices White, Rehnquist, and O'Connor dissented.

1 as full-time teachers by the sectarian school.⁴⁶ Both programs, the Court held, had the effect of promoting religion in three
2 distinct ways. The teachers might be influenced by the "pervasively sectarian nature" of the environment and might "subtly
3 or overtly indoctrinate the students in particular religious tenets at public expense"; use of the parochial school classrooms
4 "threatens to convey a message of state support for religion" through "the symbolic union of government and religion in one
5 sectarian enterprise"; and "the programs in effect subsidize the religious functions of the parochial schools by taking over a
6 substantial portion of their responsibility for teaching secular subjects."⁴⁷ In *Aguilar v. Felton*,⁴⁸ the Court invalidated a
7 program under which public school employees provided instructional services on parochial school premises to educationally
8 deprived children. The program differed from those at issue in *Grand Rapids* because the classes were closely monitored for
9 religious content. This "pervasive monitoring" did not save the program, however, because, by requiring close cooperation
10 and day-to-day contact between public and secular authorities, the monitoring "infringes precisely those Establishment Clause
11 values at the root of the prohibition of excessive entanglement."⁴⁹

12 On the other hand, public payment of a sign-language interpreter for a deaf student attending parochial school created no
13 such effects or entanglement problems, the Court ruled in a later case, since this was not an expense that the parochial school
14 would otherwise have borne, and since the interpreter had no role in selecting or editing the content of the educational and
15 religious lessons.⁵⁰ *Aguilar* and *Grand Rapids* are now tenuous at best, five Justices having recently expressed the opinion
16 that the cases should be overruled or at least reconsidered.⁵¹

17 A state program to reimburse nonpublic schools for a variety of services mandated by state law was voided because the statute
18 did not distinguish between secular and potentially religious services the costs of which would be reimbursed. ⁷⁵ Similarly,
19 a program of direct monetary grants to nonpublic schools to be used for the maintenance of school facilities and equipment
20 failed to survive the primary effect test because it did not restrict payment to those expenditures related to the upkeep of
21 facilities used exclusively for secular purposes and because "within the context of these religion-oriented institutions" the
22 Court could not see how such restrictions could effectively be imposed.⁵² But a plan of direct monetary grants to nonpublic
23 schools to reimburse them for the costs of state-mandated record-keeping and of administering and grading state-prepared
24 tests and which contained safeguards against religious utilization of the tests was sustained even though the Court recognized
25 the incidental benefit to the schools.⁵³

26 The "child benefit" theory, under which it is permissible for government to render ideologically neutral assistance and services
27 to pupils in sectarian schools without being deemed to be aiding the religious mission of the schools, has not proved easy to
28 apply. A number of different forms of assistance to students were at issue in *Wolman v. Walter*.⁵⁴ The Court approved the
29 following: standardized tests and scoring services used in the public schools, with private school personnel not involved in
30 the test drafting and scoring; speech, hearing, and psychological diagnostic services provided in the private schools by public
31 employees; and therapeutic, guidance, and remedial services for students provided off the premises of the private schools. In
32 all these, the Court thought the program contained adequate built-in protections against religious utilization. But while the

⁴⁶ The vote on this "Community Education" program was 7-2, Chief Justice Burger and Justice O'Connor concurring with the "Shared Time" majority.

⁴⁷ [473 U.S. at 397](#).

⁴⁸ [473 U.S. 402](#) (1985). This was another 5-4 decision, with Justice Brennan's opinion of the Court being joined by Justices Marshall, Blackmun, Powell, and Stevens, and with Chief Justice Burger and Justices White, Rehnquist, and O'Connor dissenting.

⁴⁹ [473 U.S. at 413](#).

⁵⁰ *Zobrest v. Catalina Foothills School Dist.*, 509 U.S. 1 (1993).

⁵¹ See *Board of Educ. of Kiryas Joel Village v. Grumet*, 114 S.Ct. 2481 (1994). Four Justices advocated outright overruling: Justice O'Connor, id. at 2498 (*Aguilar* erroneously requires "disfavoring" of religion and should be reconsidered) (concurring opinion); and Justice Scalia, joined by Chief Justice Rehnquist and Justice Thomas, id. at 2514-15 (dissenting opinion). Justice Kennedy stated that the cases "may have been erroneous," and advocated reconsideration. Id. at 2505 (concurring opinion).

⁵² *Committee for Public Educ. & Religious Liberty v. Nyquist*, [413 U.S. 756, 774](#) -80 (1973). Chief Justice Burger and Justice Rehnquist concurred, Id. at 798, and Justice White dissented. Id. at 820.

⁵³ *Committee for Public Educ. & Religious Liberty v. Regan*, [444 U.S. 646](#) (1980). Justices Blackmun, Brennan, Marshall, and Stevens dissented. Id. at 662, 671. The dissenters thought that the authorization of direct reimbursement grants was distinguishable from previously approved plans that had merely relieved the private schools of the costs of preparing and grading state-prepared tests. See *Wolman v. Walter*, [433 U.S. 229, 238](#) -41 (1977).

⁵⁴ [433 U.S. 229](#) (1977). The Court deemed the situation in which these services were performed and the nature of the services to occasion little danger of aiding religious functions and thus requiring little supervision that would give rise to entanglement. All the services fell "within that class of general welfare services for children that may be provided by the States regardless of the incidental benefit that accrues to church-related schools." Id. at 243, quoting *Meek v. Pittenger*, [421 U.S. 349, 371](#) n. 21 (1975). Justice Brennan would have voided all the programs because, considered as a whole, the amount of assistance was so large as to constitute assistance to the religious mission of the schools. Id. at [433 U.S. at 255](#). Justice Marshall would have approved only the diagnostic services, id. at 256, while Justice Stevens would generally approve closely administered public health services. Id. at 264.

1 Court adhered to its ruling permitting the States to loan secular textbooks used in the public schools to pupils attending
2 religious schools,⁵⁵ it declined to extend the precedent to permit the loan to pupils or their parents of instructional materials
3 and equipment, such as projectors, tape recorders, maps, globes and science kits, although they were identical to those used
4 in the public schools.⁵⁶ Nor was a State permitted to expend funds to pay the costs to religious schools of field trip
5 transportation such as was provided to public school students.⁵⁷

6 Substantially similar programs from New York and Pennsylvania providing for tuition reimbursement aid to parents of
7 religious school children were struck down in 1973. New York's program provided reimbursements out of general tax
8 revenues for tuition paid by low- income parents to send their children to nonpublic elementary and secondary schools; the
9 reimbursements were of fixed amounts but could not exceed 50 percent of actual tuition paid. Pennsylvania provided fixed-
10 sum reimbursement for parents who send their children to nonpublic elementary and secondary schools, so long as the amount
11 paid did not exceed actual tuition, the funds to be derived from cigarette tax revenues. Both programs, it was held, constituted
12 public financial assistance to sectarian institutions with no attempt to segregate the benefits so that religion was not
13 advanced.⁵⁸

14 New York had also enacted a separate program providing tax relief for low-income parents not qualifying for the tuition
15 reimbursements; here relief was in the form of a deduction or credit bearing no relationship to the amounts of tuition paid,
16 but keyed instead to adjusted gross income. This too was invalidated in *Nyquist*. "In practical terms there would appear to be
17 little difference, for purposes of determining whether such aid has the effect of advancing religion, between the tax benefit
18 allowed here and the tuition [reimbursement] grant. . . . The qualifying parent under either program receives the same form
19 of encouragement and reward for sending his children to nonpublic schools. The only difference is that one parent receives
20 an actual cash payment while the other is allowed to reduce by an arbitrary amount the sum he would otherwise be obliged
21 to pay over to the State. We see no answer to Judge Hays' dissenting statement below that "[i]n both instances the money
22 involved represents a charge made upon the state for the purpose of religious education."⁵⁹ Some difficulty, however, was
23 experienced in distinguishing this program from the tax exemption approved in *Walz*.⁶⁰

24 Two subsidiary arguments were rejected by the Court in these cases. First, it had been argued that the tuition reimbursement
25 program promoted the free exercise of religion in that it permitted low-income parents desiring to send their children to school
26 in accordance with their religious views to do so. The Court agreed that "tension inevitably exists between the Free Exercise
27 and the Establishment Clauses," but explained that the tension is ordinarily resolved through application of the "neutrality"
28 principle: government may neither advance nor inhibit religion. The tuition program inescapably advanced religion and
29 thereby violated this principle.⁶¹ In the Pennsylvania case, it was argued that because the program reimbursed parents who
30 sent their children to nonsectarian schools as well as to sectarian ones, the portion respecting the former parents was valid
31 and "parents of children who attended sectarian schools are entitled to the same aid as a matter of equal protection. The

⁵⁵ *Meek v. Pittenger*, [421 U.S. 349, 359](#) -72 (1975); *Wolman v. Walter*, [433 U.S. 229, 236](#) -38 (1977). *Allen* was explained as resting on "the unique presumption" that "the educational content of textbooks is something that can be ascertained in advance and cannot be diverted to sectarian uses." There was "a tension" between *Nyquist*, *Meek*, and *Wolman*, on the one hand, and *Allen* on the other; while *Allen* was to be followed "as a matter of stare decisis," the "presumption of neutrality" embodied in *Allen* would not be extended to other similar assistance. *Id.* at 251 n.18. A more recent Court majority revived the *Allen* presumption, however, applying it to uphold tax deductions for tuition and other school expenses in *Mueller v. Allen*, [463 U.S. 388](#) (1983). Justice *Rehnquist* wrote the Court's opinion, joined by Justices *White*, *Powell*, and *O'Connor*, and by Chief Justice *Burger*.

⁵⁶ [433 U.S. at 248](#) -51. See also *id.* at 263-64 (Justice *Powell* concurring in part and dissenting in part).

⁵⁷ *Id.* at 252-55. Justice *Powell* joined the other three dissenters who would have approved this expenditure. *Id.* at 264.

⁵⁸ *Committee for Public Educ. & Religious Liberty v. Nyquist*, [413 U.S. 756, 789](#) -798 (1973) (New York); *Sloan v. Lemon*, [413 U.S. 825](#) (1973) (Pennsylvania). The Court distinguished *Everson* and *Allen* on the grounds that in those cases the aid was given to all children and their parents and that the aid was in any event religiously neutral, so that any assistance to religion was purely incidental. [413 U.S. at 781](#) -82. Chief Justice *Burger* thought that *Everson* and *Allen* were controlling. *Id.* at 798.

⁵⁹ *Committee for Public Educ. & Religious Liberty v. Nyquist*, [413 U.S. 756, 789](#) -94 (1973). The quoted paragraph is *id.* 790-91.

⁶⁰ *Id.* at 791-94. Principally, *Walz* was said to be different because of the age of exemption there dealt with, because the *Walz* exemption was granted in the spirit of neutrality while the tax credit under consideration was not, and the fact that the *Walz* exemption promoted less entanglement while the credit would promote more.

⁶¹ *Id.* at 788-89. But cf. *Lynch v. Donnelly*, [465 U.S. 668, 673](#) (1984) (due to Free Exercise Clause, Constitution "affirmatively mandates accommodation, not merely tolerance, of all religions").

1 argument is thoroughly spurious. . . . The Equal Protection Clause has never been regarded as a bludgeon with which to
2 compel a State to violate other provisions of the Constitution."⁶²

3 The Nyquist holding was substantially undermined in 1983, the Court taking a more accommodationist approach toward
4 indirect subsidy of parochial schools. In *Mueller v. Allen*,⁶³ the Court upheld a Minnesota deduction from state income tax
5 available to parents of elementary and secondary school children for expenses incurred in providing tuition, transportation,
6 textbooks, and various other school supplies. Because the Minnesota deduction was available to parents of public and private
7 schoolchildren alike, the Court termed it "vitaly different from the scheme struck down in *Nyquist*," and more similar to the
8 benefits upheld in *Everson* and *Allen* as available to all schoolchildren.⁶⁴ The Court declined to look behind the "facial
9 neutrality" of the law and consider empirical evidence of its actual impact, citing a need for "certainty" and the lack of
10 "principled standards" by which to evaluate such evidence.⁶⁵ Also important to the Court's refusal to consider the alleged
11 disproportionate benefits to parents of parochial schools was the assertion that, "whatever unequal effect may be attributed to
12 the statutory classification can fairly be regarded as a rough return for the benefits . . . provided to the State and all taxpayers
13 by parents sending their children to parochial schools."⁶⁶

14 A second factor important in *Mueller*, present but not controlling in *Nyquist*, was that the financial aid was provided to the
15 parents of schoolchildren rather than to the school, and thus in the Court's view was "attenuated" rather than direct; since aid
16 was "available only as a result of decisions of individual parents," there was no "imprimatur of state approval." The Court
17 noted that, with the exception of *Nyquist*, "all . . . of our recent cases invalidating state aid to parochial schools have involved
18 the direct transmission of assistance from the State to the schools themselves."⁶⁷ Thus *Mueller* seemingly stands for the
19 proposition that state subsidies of tuition expenses at sectarian schools are permissible if contained in a facially neutral scheme
20 providing benefits, at least nominally, to parents of public and private schoolchildren alike.⁶⁸

21 The Court, although closely divided at times, has approved quite extensive public assistance to institutions of higher learning.
22 On the same day that it first struck down an assistance program for elementary and secondary private schools, the Court

⁶² *Sloan v. Lemon*, 413 U.S. 825, 833 -35 (1973). In any event, the Court sustained the district court's refusal to sever the program and save that portion as to children attending non-sectarian schools on the basis that since so large a portion of the children benefitted attended religious schools it could not be assumed the legislature would have itself enacted such a limited program.

In *Wheeler v. Barrera*, 417 U.S. 402 (1974), the Court held that States receiving federal educational funds were required by federal law to provide "comparable" but not equal services to both public and private school students within the restraints imposed by state constitutional restrictions on aid to religious schools. In the absence of specific plans, the Court declined to review First Amendment limitations on such services.

⁶³ 463 U.S. 388 (1983).

⁶⁴ 463 U.S. at 398. *Nyquist* had reserved the question of "whether the significantly religious character of the statute's beneficiaries might differentiate the present cases from a case involving some form of public assistance (e.g., scholarships) made available generally without regard to the sectarian-nonsectarian, or public-nonpublic nature of the institution benefitted." 413 U.S. at 782-83 n.38.

⁶⁵ 463 U.S. at 401. Justice Marshall's dissenting opinion, joined by Justices Brennan, Blackmun, and Stevens, argued that the tuition component of the deduction, unavailable to parents of most public schoolchildren, was by far the most significant, and that the deduction as a whole "was little more than a subsidy of tuition masquerading as a subsidy of general educational expenses." 463 U.S. at 408-09. Cf. *Grand Rapids School Dist. v. Ball*, 473 U.S. 373 (1985), where the Court emphasized that 40 of 41 nonpublic schools at which publicly funded programs operated were sectarian in nature; and *Widmar v. Vincent*, 454 U.S. 263, 275 (1981), holding that a college's open forum policy had no primary effect of advancing religion "[a]t least in the absence of evidence that religious groups will dominate [the] forum." But cf. *Bowen v. Kendrick*, 487 U.S. 589 (1988), permitting religious institutions to be recipients under a "facially neutral" direct grant program.

⁶⁶ 463 U.S. at 402.

⁶⁷ 463 U.S. at 399.

⁶⁸ See also *Witters v. Washington Dept. of Services for the Blind*, 474 U.S. 481 (1986), in which the Court held that provision of vocational assistance for the blind to a student who used the aid for tuition at a sectarian college did not have a primary effect of advancing religion. Without citing *Mueller*, the Court relied on the fact that the aid is paid directly to the student for use at the institution of his or her choice, so that religious institutions received aid "only as a result of the genuinely independent and private choices of aid recipients," and on the additional fact that there was nothing in the record to indicate that "any significant portion of the aid" from the program as a whole would go to religious education. 474 U.S. at 487, 488. Similar reasoning *L.Ed.* the Court to rule that provision of a sign-language interpreter to a deaf student attending a parochial school is permissible as part of a neutral program offering such services to all students regardless of what school they attend. *Zobrest v. Catalina Foothills School Dist.*, 509 U.S. 1 (1993). The interpreter, the Court noted additionally, merely transmits whatever material is presented, and neither adds to nor subtracts from the school's sectarian environment. *Id.* at 13.

1 sustained construction grants to church-related colleges and universities.⁶⁹ The specific grants in question were for
2 construction of two library buildings, a science building, a music, drama, and arts building, and a language laboratory. The
3 law prohibited the financing of any facility for, or the use of any federally-financed building for, religious purposes, although
4 the restriction on use ran for only twenty years.⁷⁰ The Court found that the purpose and effect of the grants were secular and
5 that, unlike elementary and secondary schools, religious colleges were not so permeated with religious inculcations.⁷¹ The
6 supervision required to ensure conformance with the non-religious-use requirement was found not to constitute "excessive
7 entanglement," inasmuch as a building is nonideological in character, unlike teachers, and inasmuch as the construction grants
8 were onetime things and did not continue as did the state programs.

9 Also sustained was a South Carolina program under which a state authority would issue revenue bonds for construction
10 projects on campuses of private colleges and universities. The Court did not decide whether this special form of assistance
11 could be otherwise sustained, because it concluded that religion was neither advanced nor inhibited, nor was there any
12 impermissible public entanglement. "Aid normally may be thought to have a primary effect of advancing religion when it
13 flows to an institution in which religion is so pervasive that a substantial portion of its functions are subsumed in the religious
14 mission or when it funds a specifically religious activity in an otherwise substantially secular setting."⁷² The colleges
15 involved, though they were affiliated with religious institutions, were not shown to be so pervasively religious--no religious
16 test existed for faculty or student body, a substantial part of the student body was not of the religion of the affiliation--and
17 state law precluded the use of any state-financed project for religious activities.⁷³

18 The kind of assistance permitted by *Tilton* and by *Hunt v. McNair* seems to have been broadened when the Court sustained
19 a Maryland program of annual subsidies to qualifying private institutions of higher education; the grants were noncategorical
20 but could not be used for sectarian purposes, a limitation to be policed by the administering agency.⁷⁴ The plurality opinion
21 found a secular purpose; found that the limitation of funding to secular activities was meaningful,⁷⁵ since the religiously
22 affiliated institutions were not so pervasively sectarian that secular activities could not be separated from sectarian ones; and
23 determined that excessive entanglement was improbable, given the fact that aided institutions were not pervasively sectarian.
24 The annual nature of the subsidy was recognized as posing the danger of political entanglement, but the plurality thought that
25 the character of the aided institutions--"capable of separating secular and religious functions"--was more important.⁷⁶

⁶⁹ *Tilton v. Richardson*, 403 U.S. 672 (1971). This was a 5-4 decision.

⁷⁰ Because such buildings would still have substantial value after twenty years, a religious use then would be an unconstitutional aid to religion, and the period of limitation was struck down, *Id.* at 682-84.

⁷¹ It was no doubt true, Chief Justice Burger conceded, that construction grants to religious-related colleges did in some measure benefit religion, since the grants freed money that the colleges would be required to spend on the facilities for which the grants were made. Bus transportation, textbooks, and tax exemptions similarly benefited religion and had been upheld. "The crucial question is not whether some benefit accrues to a religious institution as a consequence of the legislative program, but whether its principal or primary effect advances religion." *Id.* at 679.

⁷² *Hunt v. McNair*, 413 U.S. 734, 743 (1973).

⁷³ *Id.* at 739-40, 741-45. Justices Brennan, Douglas, and Marshall, dissenting, rejected the distinction between elementary and secondary education and higher education and foresaw a greater danger of entanglement than did the Court. *Id.* at 749.

⁷⁴ *Roemer v. Maryland Public Works Bd.*, 426 U.S. 736 (1976). Justice Blackmun's plurality opinion was joined only by Chief Justice Burger and Justice Powell. Justices White and Rehnquist concurred on the basis of secular purpose and no primary religious benefit, rejecting entanglement. *Id.* at 767. Justice Brennan, joined by Justice Marshall, dissented, and Justices Stewart and Stevens each dissented separately. *Id.* at 770, 773, 775.

⁷⁵ *Id.* 755. In some of the schools mandatory religion courses were taught, the significant factor in Justice Stewart's view, *id.* at 773, but outweighed by other factors in the plurality's view.

⁷⁶ *Id.* at 765-66. The plurality also relied on the facts that the student body was not local but diverse, and that large numbers of non-religiously affiliated institutions received aid. A still further broadening of governmental power to extend aid affecting religious institutions of higher education may be discerned in the Court's summary affirmance of two lower-court decisions upholding programs of assistance--scholarships and tuitions grants--to students at college and university as well as vocational programs in both public and private--including religious--institutions; one of the programs contained no secular use restriction at all and in the other one the restriction seemed somewhat pro forma. *Smith v. Board of Governors of Univ. of North Carolina*, 434 U.S. 803 (1977), *aff'g* 429 F. Supp. 871 (W.D.N.C. 1977); *Americans United v. Blanton*, 434 U.S. 803 (1977), *aff'g* 433 F. Supp. 97 (M.D. Tenn. 1977). In *Witters v. Washington Dep't of Services for the Blind*, 474 U.S. 481 (1986), the Court upheld use of a vocational rehabilitation scholarship at a religious college, emphasizing that the religious institution received the public money as a result of the "genuinely independent and private choices of the aid recipients," and not as the result of any decision by the State to sponsor or subsidize religion.

1 In *Bowen v. Kendrick*⁷⁷ the Court by a 5-4 vote upheld the Adolescent Family Life Act (AFLA)⁷⁸ against facial challenge.
2 The Act permits direct grants to religious organizations for provision of health care and for counseling of adolescents on
3 matters of pregnancy prevention and abortion alternatives, and requires grantees to involve other community groups,
4 including religious organizations, in delivery of services. All of the Justices agreed that AFLA had valid secular purposes;
5 their disagreement related to application of the effects and entanglement tests. The Court relied on analogy to the higher
6 education cases rather than the cases involving aid to elementary and secondary schools.⁷⁹ The case presented conflicting
7 factual considerations. On the one hand, the class of beneficiaries was broad, with religious groups not predominant among
8 the wide range of eligible community organizations. On the other hand, there were analogies to the parochial school aid cases:
9 secular and religious teachings might easily be mixed, and the age of the targeted group (adolescents) suggested susceptibility.
10 The Court resolved these conflicts by holding that AFLA is facially valid, there being insufficient indication that a significant
11 proportion of the AFLA funds would be disbursed to "pervasively sectarian" institutions, but by remanding to the district
12 court to determine whether particular grants to pervasively sectarian institutions were invalid. The Court emphasized in both
13 parts of its opinion that the fact that "views espoused [during counseling] on matters of premarital sex, abortion, and the like
14 happen to coincide with the religious views of the AFLA grantee would not be sufficient to show [an Establishment Clause
15 violation]."⁸⁰

16 Although the Court applied the *Lemon* three-part test in *Kendrick*, the case may signal a changing approach to direct aid
17 cases. The distinction between facial and as-applied invalidity is new in this context, and may have implications for other
18 Establishment Clause challenges. Also noteworthy is the fact that the Court expressed tolerance for a level of monitoring that
19 would be impermissible for "pervasively sectarian" organizations, rejecting the "'Catch-22' argument" that excessive
20 entanglement would result. Perhaps most significant is the fact that Justice Kennedy indicated in his separate concurring
21 opinion that he would look behind the "pervasively sectarian" nature of aid recipients and focus on how aid money is actually
22 being spent; only if aid is being spent for religious purposes would he hold that there has been a violation.⁸¹ This apparent
23 contrast with the approach previously advocated by Justice Powell suggests that the balance on the Court may have shifted
24 toward a less restrictive approach in the parochial school aid context.

25 **6.1.2 Governmental Encouragement of Religion in Public Schools: Released Time**

26 Introduction of religious education into the public schools, one of Justice Rutledge's "great drives,"⁸² has also occasioned a
27 substantial amount of litigation in the Court. In its first two encounters, the Court voided one program and upheld another, in
28 which the similarities were at least as significant as the differences. Both cases involved "released time" programs, the
29 establishing of a period during which pupils in public schools were to be allowed, upon parental request, to receive religious
30 instruction. In the first, the religious classes were conducted during regular school hours in the school building by outside
31 teachers furnished by a religious council representing the various faiths, subject to the approval or supervision of the
32 superintendent of schools. Attendance reports were kept and reported to the school authorities in the same way as for other
33 classes, and pupils not attending the religious instruction classes were required to continue their regular studies. "The
34 operation of the State's compulsory education system thus assists and is integrated with the program of religious instruction
35 carried on by separate religious sects. Pupils compelled by law to go to school for secular education are released in part from
36 their legal duty upon the condition that they attend the religious classes. This is beyond all question a utilization of the tax-
37 established and tax-supported public school system to aid religious groups to spread their faith. And it falls squarely under
38 the ban of the First Amendment . . ."⁸³ The case was also noteworthy because of the Court's express rejection of the contention
39 "that historically the First Amendment was intended to forbid only government preference of one religion over another, not
40 an impartial governmental assistance of all religions."⁸⁴

⁷⁷ 487 U.S. 589 (1988). Chief Justice Rehnquist wrote the Court's opinion, and was joined by Justices White, O'Connor, Scalia, and Kennedy; in addition, Justice O'Connor and Justice Kennedy, joined by Justice Scalia, filed separate concurring opinions. Justice Blackmun's dissenting opinion was joined by Justices Brennan, Marshall, and Stevens.

⁷⁸ Pub. L. 97-35, 95 Stat. 578 (1981), codified at 42 U.S.C. Sec. 300z et seq.

⁷⁹ The Court also noted that the 1899 case of *Bradfield v. Roberts* had established that religious organizations may receive direct aid for support of secular social-welfare cases.

⁸⁰ 487 U.S. at 621.

⁸¹ *Id.* at 624-25.

⁸² *Everson v. Board of Education*, 330 U.S. 1, 63 (Justice Rutledge dissenting) (quoted supra p.977, n.41).

⁸³ *Illinois ex rel. McCollum v. Board of Education*, 333 U.S. 203, 209-10 (1948).

⁸⁴ *Id.* at 211.

1 Four years later, the Court upheld a different released-time program.⁸⁵ In this one, schools released pupils during school
2 hours, on written request of their parents, so that they might leave the school building and go to religious centers for religious
3 instruction or devotional exercises. The churches reported to the schools the names of children released from the public
4 schools who did not report for religious instruction; children not released remained in the classrooms for regular studies. The
5 Court found the differences between this program and the program struck down in *McCollum* to be constitutionally
6 significant. Unlike *McCollum*, where "the classrooms were used for religious instruction and force of the public school was
7 used to promote that instruction," religious instruction was conducted off school premises and "the public schools do no more
8 than accommodate their schedules."⁸⁶ We are a religious people whose institutions presuppose a Supreme Being," Justice
9 Douglas wrote for the Court. "When the state encourages religious instruction or cooperates with religious authorities by
10 adjusting the schedule of public events to sectarian needs, it follows the best of our traditions. For it then respects the religious
11 nature of our people and accommodates the public service to their spiritual needs. To hold that it may not would be to find in
12 the Constitution a requirement that the government show a callous indifference to religious groups. That would be preferring
13 those who believe in no religion over those who do believe."⁸⁷

14 **6.1.3 Governmental Encouragement of Religion in Public Schools: Prayers and Bible Reading**

15 Upon recommendation of the state governing board, a local New York school required each class to begin each school day
16 by reading aloud the following prayer in the presence of the teacher: "Almighty God, we acknowledge our dependence upon
17 Thee, and we beg Thy blessing upon us, our parents, our teachers and our country." Students who wished to do so could
18 remain silent or leave the room. Said the Court: "We think that by using its public school system to encourage recitation of
19 the Regents' prayer, the State of New York had adopted a practice wholly inconsistent with the Establishment Clause. There
20 can, of course, be no doubt that New York's program of daily classroom invocation of God's blessings as prescribed in the
21 Regents' prayer is a religious activity. . . . [W]e think that the constitutional prohibition against laws respecting an
22 establishment of religion must at least mean that in this country it is no part of the business of government to compose official
23 prayers for any group of the American people to recite as a part of a religious program carried on by government."⁸⁸ "Neither
24 the fact that the prayer may be nondenominationally neutral nor the fact that its observance on the part of the students is
25 voluntary can serve to free it from the limitations of the Establishment Clause, as it might from the Free Exercise Clause. . . .
26 The Establishment Clause . . . does not depend upon any showing of direct governmental compulsion and is violated by the
27 enactment of laws which establish an official religion whether those laws operate directly to coerce nonobserving individuals
28 or not."⁸⁹

29 Following the prayer decision came two cases in which parents and their school age children challenged the validity under
30 the Establishment Clause of requirements that each school day begin with readings of selections from the Bible. Scripture
31 reading, like prayers, the Court found, was a religious exercise. "Given that finding the exercises and the law requiring them
32 are in violation of the Establishment Clause."⁹⁰ Rejected were contentions by the State that the object of the programs was the
33 promotion of secular purposes, such as the expounding of moral values, the contradiction of the materialistic trends of the
34 times, the perpetuation of traditional institutions, and the teaching of literature⁹¹ and that to forbid the particular exercises

⁸⁵ *Zorach v. Clauson*, 343 U.S. 306 (1952). Justices Black, Frankfurter, and Jackson dissented. Id. at 315, 320, 323.

⁸⁶ Id. at 315. See also *Abington School Dist. v. Schempp*, 374 U.S. 203, 261-63 (1963) (Justice Brennan concurring) (suggesting that the important distinction was that "the *McCollum* program placed the religious instruction in the public school classroom in precisely the position of authority held by the regular teachers of secular subjects, while the *Zorach* program did not").

⁸⁷ Id. at 313-14. These cases predated formulation of the *Lemon* three-part test for religious establishment, and the status of that test--as well as the constitutional status of released-time programs--is unclear. The degree of official and church cooperation may well not rise to a problem of excessive entanglement, but quaere, what is the secular purpose and secular effect of such programs? Some guidance may be provided by *Grand Rapids School District v. Ball*, 473 U.S. 373 (1985), and *Aguilar v. Felton*, 473 U.S. 402 (1985), striking down programs using public school teachers for instruction of parochial school students in parochial school facilities, but these were 5-4 decisions and the Court's membership has since changed.

⁸⁸ *Engel v. Vitale*, 370 U.S. 421, 424, 425 (1962).

⁸⁹ Id. at 430. Justice Black for the Court rejected the idea that the prohibition of religious services in public schools evidenced "a hostility toward religion or toward prayer." Id. at 434. Rather, such an application of the First Amendment protected religion from the coercive hand of government and government from control by a religious sect. Dissenting alone, Justice Stewart could not "see how an 'official religion' is established by letting those who want to say a prayer say it. On the contrary, I think that to deny the wish of these school children to join in reciting this prayer is to deny them the opportunity of sharing in the spiritual heritage of our Nation." Id. at 444, 445.

⁹⁰ *Abington School Dist. v. Schempp*, 374 U.S. 203, 223 (1963). "[T]he States are requiring the selection and reading at the opening of the school day of verses from the Holy Bible and the recitation of the Lord's Prayer by the students in unison. These exercises are prescribed as part of the curricular activities of students who are required by law to attend school. They are held in the school buildings under the supervision and with the participation of teachers employed in those schools. None of these factors, other than compulsory school attendance, was present in the program upheld in *Zorach v. Clauson*." Id.

⁹¹ Id. at 223-24. The Court thought the exercises were clearly religious.

1 was to choose a "religion of secularism" in their place⁹² Though the "place of religion in our society is an exalted one," the
2 Establishment Clause, the Court continued, prescribed that in "the relationship between man and religion," the State must be
3 "firmly committed to a position of neutrality."⁹³

4 In *Wallace v. Jaffree*,⁹⁴ the Court held invalid an Alabama statute authorizing a 1-minute period of silence in all public schools
5 "for meditation or prayer." Because the only evidence in the record indicated that the words "or prayer" had been added to the
6 existing statute by amendment for the sole purpose of returning voluntary prayer to the public schools, the Court found that
7 the first prong of the Lemon test had been violated, i.e. that the statute was invalid as being entirely motivated by a purpose
8 of advancing religion. The Court characterized the legislative intent to return prayer to the public schools as "quite different
9 from merely protecting every student's right to engage in voluntary prayer during an appropriate moment of silence during
10 the school day,"⁹⁵ and both Justices Powell and O'Connor in concurring opinions suggested that other state statutes authorizing
11 moments of silence might pass constitutional muster⁹⁶

12 The school prayer decisions served as precedent for the Court's holding in *Lee v. Weisman*⁹⁷ that a school-sponsored
13 invocation at a high school commencement violated the Establishment Clause. The Court rebuffed a request to reexamine the
14 Lemon test, finding "[t]he government involvement with religious activity in this case [to be] pervasive, to the point of
15 creating a state-sponsored and state-directed religious exercise in a public school." State officials not only determined that an
16 invocation and benediction should be given, but also selected the religious participant and provided him with guidelines for
17 the content of nonsectarian prayers. The Court, in an opinion by Justice Kennedy, viewed this state participation as coercive
18 in the elementary and secondary school setting⁹⁸ The state "in effect required participation in a religious exercise," since the
19 option of not attending "one of life's most significant occasions" was no real choice. "At a minimum," the Court concluded,
20 the Establishment Clause "guarantees that government may not coerce anyone to support or participate in religion or its
21 exercise."

22 **6.1.4 Governmental Encouragement of Religion in Public Schools: Curriculum Restriction**

23 In *Epperson v. Arkansas*⁹⁹ the Court struck down a state statute which made it unlawful for any teacher in any state-supported
24 educational institution "to teach the theory or doctrine that mankind ascended or descended from a lower order of animals,"
25 or "to adopt or use in any such institution a textbook that teaches" this theory. Agreeing that control of the curriculum of the
26 public schools was largely in the control of local officials, the Court nonetheless held that the motivation of the statute was a
27 fundamentalist belief in the literal reading of the Book of Genesis and that this motivation and result required the voiding of
28 the law. "The law's effort was confined to an attempt to blot out a particular theory because of its supposed conflict with the
29 Biblical account, literally read. Plainly, the law is contrary to the mandate of the First . . . Amendment to the Constitution."¹⁰⁰

⁹² Id. at 225. "We agree of course that the State may not establish a 'religion of secularism' in the sense of affirmatively opposing or showing hostility to religion, thus 'preferring those who believe in no religion over those who do believe.' *Zorach v. Clauson*, supra, at 314. We do not agree, however, that this decision in any sense has that effect."

⁹³ Id. 226. Justice Brennan contributed a lengthy concurrence in which he attempted to rationalize the decisions of the Court on the religion clauses and to delineate the principles applicable. He concluded that what the establishment clause foreclosed "are those involvements of religious with secular institutions which (a) serve the essentially religious activities of religious institutions; (b) employ the organs of government for essentially religious purposes; or (c) use essentially religious means to serve governmental ends, where secular means would suffice." Id. at 230, 295. Justice Stewart again dissented alone, feeling that the claims presented were essentially free exercise contentions which were not supported by proof of coercion or of punitive official action for nonparticipation.

⁹⁴ [472 U.S. 38](#) (1985).

⁹⁵ Id. at 59.

⁹⁶ Justice O'Connor's concurring opinion is notable for its effort to synthesize and refine the Court's Establishment and Free Exercise tests (see also the Justice's concurring opinion in *Lynch v. Donnelly*), and Justice Rehnquist's dissent for its effort to redirect Establishment Clause analysis by abandoning the tripartite test, discarding any requirement that government be neutral between religion and "irreligion," and confining the scope to a prohibition on establishing a national church or otherwise favoring one religious group over another.

⁹⁷ 112 S.Ct. 2649 (1992).

⁹⁸ The Court distinguished *Marsh v. Chambers*, [463 U.S. 783, 792](#) (1983), holding that the opening of a state legislative session with a prayer by a state-paid chaplain does not offend the Establishment Clause. The *Marsh* Court had distinguished *Abington* on the basis that state legislators, as adults, are "presumably not readily susceptible to 'religious indoctrination' or 'peer pressure,'" and the *Lee* Court reiterated this distinction. 112 S.Ct. at 2660.

⁹⁹ [393 U.S. 97](#) (1968).

¹⁰⁰ Id. at 109.

1 Similarly invalidated as having the improper purpose of advancing religion was a Louisiana statute mandating balanced
2 treatment of "creation-science" and "evolution-science" in the public schools. "The preeminent purpose of the Louisiana
3 legislature," the Court found in *Edwards v. Aguillard*, "was clearly to advance the religious viewpoint that a supernatural
4 being created humankind."¹⁰¹ The Court viewed as a "sham" the stated purpose of protecting academic freedom, and concluded
5 instead that the legislature's purpose was to narrow the science curriculum in order to discredit evolution "by counterbalancing
6 its teaching at every turn with the teaching of creation science."¹⁰²

7 While the greater number of establishment cases have involved educational facilities, in other areas as well there have been
8 contentions that legislative policies have been laws "respecting" the establishment of religion.

9 **6.1.5 Access of Religious Groups to Public Property**

10 Although government may not promote religion through its educational facilities, it may not bar student religious groups
11 from meeting on public school property if it makes those facilities available to nonreligious student groups. To allow religious
12 groups equal access to a public college's facilities would further a secular purpose, would not constitute an impermissible
13 benefit to religion, and would pose little hazard of entanglement.¹⁰³ These principles apply to public secondary schools as
14 well as to institutions of higher learning¹⁰⁴ In 1990 the Court upheld application of the Equal Access Act¹⁰⁵ to prevent a
15 secondary school from denying access to school premises to a student religious club while granting access to such other
16 "noncurriculum" related student groups as a scuba diving club, a chess club, and a service club¹⁰⁶

17 Similarly, public schools may not rely on the Establishment Clause as grounds to discriminate against religious groups in
18 after-hours use of school property otherwise available for non-religious social, civic, and recreational purposes;¹⁰⁷ public
19 colleges may not exclude student religious organizations from benefits otherwise provided to a full spectrum of student "news,
20 information, opinion, entertainment, or academic communications media groups;"¹⁰⁸ and a state that creates a traditional
21 public forum for citizen speeches and unattended displays on a plaza at its state capitol cannot, on Establishment Clause
22 grounds, deny access for a religious display¹⁰⁹ These cases make clear that the Establishment Clause does not necessarily
23 trump the First Amendment's protection of freedom of speech; in regulating private speech in a public forum, government
24 may not justify discrimination against religious viewpoints as necessary to avoid creating an "establishment" of religion.

25 **6.1.6 Tax Exemptions of Religious Property**

26 Every State and the District of Columbia provide for tax exemptions for religious institutions, and the history of such
27 exemptions goes back to the time of our establishment as a polity. The only expression by a Supreme Court Justice prior to
28 1970 was by Justice Brennan, who deemed tax exemptions constitutional because the benefit conferred was incidental to the

¹⁰¹ [483 U.S. 578, 591](#) (1987).

¹⁰² [483 U.S. at 589](#). The Court's conclusion was premised on its finding that "the term 'creation science,' as used by the legislature . . . embodies the religious belief that a supernatural creator was responsible for the creation of humankind." *Id.* at 592.

¹⁰³ *Widmar v. Vincent*, [454 U.S. 263, 270-75](#) (1981).

¹⁰⁴ *Westside Community Bd. of Educ. v. Mergens*, [496 U.S. 226](#) (1990). The Court had noted in *Widmar* that university students "are less impressionable than younger students and should be able to appreciate that the University's policy is one of neutrality toward religion," [454 U.S. at 274](#) n.14. The *Mergens* plurality ignored this distinction, suggesting that the secondary school's neutrality was also evident to its students. [496 U.S. at 252](#).

¹⁰⁵ b. L. 98-377, title VIII, 98 Stat. 1302 (1984); 20 U.S.C. Sec. Sec. 4071-74.

¹⁰⁶ There was no opinion of the Court on Establishment Clause issues, a plurality of four L.Ed. by Justice O'Connor applying the three-part *Lemon* test, and concurring Justices Kennedy and Scalia proposing a less stringent test under which "neutral" accommodations of religion would be permissible as long as they do not in effect establish a state religion, and as long as there is no coercion of students to participate in a religious activity. *Id.* at 2377.

¹⁰⁷ *Lamb's Chapel v. Center Moriches School Dist.*, 508 U.S. 384 (1993). The Court explained that there was "no realistic danger that the community would think that the District was endorsing religion," and that the three-part *Lemon* test would not have been violated. *Id.* at 395. Concurring opinions by Justice Scalia, joined by Justice Thomas, and by Justice Kennedy, criticized the Court's reference to *Lemon*. "Like some ghoul in a late-night horror movie that repeatedly sits up in its grave and shuffles abroad, after being repeatedly killed and buried, *Lemon* stalks our Establishment Clause jurisprudence once again," Justice Scalia lamented. *Id.* at 398.

¹⁰⁸ *Rosenberger v. University of Virginia*, 115 S.Ct. 2510 (1995).

¹⁰⁹ *Capitol Square Review Bd. v. Pinette*, 115 S.Ct. 2440 (1995).

1 religious character of the institutions concerned.¹¹⁰ Then, in 1970, a nearly unanimous Court sustained a state exemption
2 from real or personal property taxation of "property used exclusively for religious, educational or charitable purposes" owned
3 by a corporation or association which was conducted exclusively for one or more of these purposes and did not operate for
4 profit.¹¹¹ The first prong of a two-prong argument saw the Court adopting Justice Brennan's rationale. Using the secular
5 purpose and effect test, Chief Justice Burger noted that the purpose of the exemption was not to single out churches for special
6 favor; instead, the exemption applied to a broad category of associations having many common features and all dedicated to
7 social betterment. Thus, churches as well as museums, hospitals, libraries, charitable organizations, professional associations,
8 and the like, all non-profit, and all having a beneficial and stabilizing influence in community life, were to be encouraged by
9 being treated specially in the tax laws. The primary effect of the exemptions was not to aid religion; the primary effect was
10 secular and any assistance to religion was merely incidental.¹¹²

11 For the second prong, the Court created a new test, the entanglement test,¹¹³ by which to judge the program. There was some
12 entanglement whether there were exemptions or not, Chief Justice Burger continued, but with exemptions there was minimal
13 involvement. But termination of exemptions would deeply involve government in the internal affairs of religious bodies,
14 because evaluation of religious properties for tax purposes would be required and there would be tax liens and foreclosures
15 and litigation concerning such matters.¹¹⁴

16 While the general issue is now settled, it is to be expected that variations of the exemption upheld in Walz will present the
17 Court with an opportunity to elaborate the field still further.¹¹⁵ For example, the Court determined that a sales tax exemption
18 applicable only to religious publications constituted a violation of the Establishment Clause,¹¹⁶ and, on the other hand, that
19 application of a general sales and use tax provision to religious publications violates neither the Establishment Clause nor the
20 Free Exercise Clause.¹¹⁷

21 **6.1.7 Exemption of Religious Organizations from Generally Applicable Laws**

22 The Civil Rights Act's exemption of religious organizations from the prohibition against religious discrimination in
23 employment¹¹⁸ does not violate the Establishment Clause when applied to a religious organization's secular, nonprofit
24 activities. The Court held in *Corporation of the Presiding Bishop v. Amos*¹¹⁹ that a church-run gymnasium operated as a
25 nonprofit facility open to the public could require that its employees be church members. Declaring that "there is ample room
26 for accommodation of religion under the Establishment Clause,"¹²⁰ the Court identified a legitimate purpose in freeing a
27 religious organization from the burden of predicting which of its activities a court will consider to be secular and which
28 religious. The rule applying across-the-board to nonprofit activities and thereby "avoid[ing] . . . intrusive inquiry into religious

¹¹⁰ "If religious institutions benefit, it is in spite of rather than because of their religious character. For religious institutions simply share benefits which government makes generally available to educational, charitable, and eleemosynary groups." *Abington School Dist. v. Schempp*, [374 U.S. 203, 301](#) (1963) (concurring opinion).

¹¹¹ *Walz v. Tax Comm'n*, [397 U.S. 664](#) (1970). Justice Douglas dissented.

¹¹² *Id.* at 672-74.

¹¹³ *Supra*, p.973.

¹¹⁴ [397 U.S. at 674](#)-76.

¹¹⁵ For example, the Court subsequently accepted for review a case concerning property tax exemption for church property used as a commercial parking lot, but state law was changed, denying exemption for purely commercial property and requiring a pro rata exemption for mixed use, and the Court remanded so that the change in the law could be considered. *Differderfer v. Central Baptist Church*, [404 U.S. 412](#) (1972).

¹¹⁶ *Texas Monthly, Inc. v. Bullock*, [489 U.S. 1](#) (1989).

¹¹⁷ *Jimmy Swaggart Ministries v. California Bd. of Equalization*, [493 U.S. 378](#) (1990). Similarly, there is no constitutional impediment to straightforward application of 26 U.S.C. Sec. 170 to disallow a charitable contribution for payments to a church found to represent a reciprocal exchange rather than a contribution or gift. *Hernandez v. Commissioner*, [490 U.S. 680](#) (1989).

¹¹⁸ Section 703 of the Civil Rights Act of 1964, 42 U.S.C. Sec. 2000e-2, makes it unlawful for any employer to discriminate in employment practices on the basis of an employee's religion. Section 702, 42 U.S.C. Sec. 2000e-1, exempts from the prohibition "a religious corporation . . . with respect to the employment of individuals of a particular religion to perform work connected with the carrying on by such corporation . . . of its activities."

¹¹⁹ [483 U.S. 327](#) (1987).

¹²⁰ [483 U.S. at 338](#).

1 belief" also serves to lessen entanglement of church and state.¹²¹ The exemption itself does not have a principal effect of
2 advancing religion, the Court concluded, but merely allows churches to advance religion.¹²²

3 **6.2 City of Boerne v. Flores, 521 U.S. 507 (1997)**

4 *To Madison, then, duties to God were superior to duties to civil authorities-the ultimate loyalty was owed to God*
5 *above all. Madison did not say that duties to the Creator are precedent only to those laws specifically directed at*
6 *religion, nor did he strive simply to prevent deliberate acts of persecution or discrimination. **The idea that civil***
7 ***obligations are subordinate to religious duty is consonant with the notion that government must accommodate,***
8 ***where possible, those religious practices that conflict with civil law.***

9 **562 **Other early leaders expressed similar views regarding religious liberty. Thomas Jefferson, the drafter of***
10 ***Virginia's Bill for Establishing Religious Freedom, wrote in that document that civil government could***
11 ***interfere in religious exercise only "when principles break out into overt acts against peace and good order."***
12 ***In 1808, he indicated that he considered "the government of the United States as interdicted by the***
13 ***Constitution from intermeddling with religious institutions, their doctrines, discipline, or exercises."*** 11 *The*
14 *Writings of Thomas Jefferson 428-429 (A. Lipscomb ed.1904) (quoted in Office of Legal Policy, U.S. Dept. of*
15 *Justice, Report to the Attorney General, Religious Liberty under the Free Exercise Clause 7 (1986)). Moreover,*
16 *Jefferson believed that " '[e]very religious society has a right to determine for itself the time of these exercises,*
17 *and the objects proper for them, according to their own particular tenets; and this right can never be safer than*
18 *in their own hands, where the Constitution has deposited it. ' " Ibid.*

19 ***George Washington expressly stated that he believed that government should do its utmost to accommodate***
20 ***religious scruples, writing in a letter to a group of Quakers:***

21 *"[I]n my opinion the conscientious scruples of all men should be treated with great delicacy and tenderness; and*
22 *it is my wish and desire, that the laws may always be as extensively accommodated to them, as a due regard to*
23 *the protection and essential interests of the nation may justify and permit." Letter from George Washington to*
24 *the Religious Society Called Quakers (Oct. 1789), in George Washington on Religious Liberty and Mutual*
25 *Understanding 11 (E. Humphrey ed.1932).*

26 ***Oliver Ellsworth, a Framers of the First Amendment and later Chief Justice of the United States, expressed the***
27 ***similar view that government could interfere in religious matters only when necessary "to prohibit and punish***
28 ***gross immoralities*563 and impieties; because the open practice of these is of evil example and detriment."***
29 *Oliver Ellsworth, Landholder, No. 7 (Dec. 17, 1787), reprinted in 4 Founders' Constitution 640. Isaac Backus, a*
30 *Baptist minister who was a delegate to the Massachusetts ratifying convention of 1788, declared that " 'every*
31 *person has an unalienable right to act in all religious affairs according to the full persuasion of his own **2185*
32 *mind, where others are not injured thereby. ' " Backus, A Declaration of Rights, of the Inhabitants of the State of*
33 *Massachusetts-Bay, in Isaac Backus on Church, State, and Calvinism 487 (W. McLoughlin ed.1968).*

34 ***These are but a few examples of various perspectives regarding the proper relationship between church and***
35 ***government that existed during the time the First Amendment was drafted and ratified.*** Obviously, since these
36 *thinkers approached the issue of religious freedom somewhat differently, see Adams & Emmerich 21-31, it is not*
37 *possible to distill their thoughts into one tidy formula. Nevertheless, a few general principles may be discerned.*
38 ***Foremost, these early leaders accorded religious exercise a special constitutional status. The right to free***
39 ***exercise was a substantive guarantee of individual liberty, no less important than the right to free speech or***
40 ***the right to just compensation for the taking of property.*** See P. Kauper, Religion and the Constitution 17 (1964)
41 *("[O]ur whole constitutional history ... supports the conclusion that religious liberty is an independent liberty,*
42 *that its recognition may either require or permit preferential treatment on religious grounds in some instances*
43 *..."). As Madison put it in the concluding argument of his "Memorial and Remonstrance":*

44 ***"[T]he equal right of every citizen to the free exercise of his Religion according to the dictates of [his]***
45 ***conscience' is held by the same tenure with all our other rights.... [I]t is equally the gift of nature; ... it cannot***
46 ***be less dear to us; ... it is enumerated with equal solemnity,*564 or rather studied emphasis."*** 2 *Writings of*
47 *James Madison, at 190.*

48 *Second, all agreed that government interference in religious practice was not to be lightly countenanced. Adams*
49 *& Emmerich 31. Finally, **all shared the conviction that "true religion and good morals are the only solid***
50 ***foundation of public liberty and happiness.*** " Curry, *The First Freedoms*, at 219 (quoting Continental
51 *Congress); see Adams & Emmerich 72 ("The Founders ... **acknowledged that the republic rested largely on***
52 ***moral principles derived from religion**"). To give meaning to these ideas-particularly in a society characterized*

¹²¹ Id. at 339.

¹²² "For a law to have forbidden 'effects' . . . it must be fair to say that the government itself has advanced religion through its own activities and influence." [483 U.S. at 337](#). Justice O'Connor's concurring opinion suggests that practically any benefit to religion can be "recharacterized as simply 'allowing' a religion to better advance itself," and that a "necessary second step is to separate those benefits to religion that constitutionally accommodate the free exercise of religion from those that provide unjustifiable awards of assistance to religious organizations." Id. at 347, 348.

1 by religious pluralism and pervasive regulation-there will be times when the Constitution requires government
2 to accommodate the needs of those citizens whose religious practices conflict with generally applicable law.
3 [*City of Boerne v. Flores*, 521 U.S. 507, 117 S.Ct. 2157 (U.S.Tex.,1997)]

4 **6.3 Lee v. Weisman, 505 U.S. 577 (1992)**

5 *Our society would be less than true to its heritage if it lacked abiding concern for the values of its young people,*
6 *and we acknowledge the profound belief of adherents to many faiths that there must be a place in the student's*
7 *life for precepts of a morality higher even than the law we today enforce. We express no hostility to those*
8 *aspirations, nor would our oath permit us to do so. A relentless and all-pervasive attempt to exclude religion*
9 *from every aspect of public life could itself become inconsistent with the Constitution. See *Abington School**
10 *District, supra, at 306 (Goldberg, J., concurring). We recognize that, at graduation time and throughout the*
11 *course of the educational process, there will [505 U.S. 599] be instances when religious values, religious*
12 *practices, and religious persons will have some interaction with the public schools and their students. See*
13 *Westside Community Bd. of Educ. v. Mergens*, 496 U.S. 226 (1990). But these matters, often questions of
14 accommodation of religion, are not before us. The sole question presented is whether a religious exercise may be
15 conducted at a graduation ceremony in circumstances where, as we have found, young graduates who object are
16 induced to conform. No holding by this Court suggests that a school can persuade or compel a student to
17 participate in a religious exercise. That is being done here, and it is forbidden by the Establishment Clause of the
18 First Amendment.

19 [. . .]

20 Nearly half a century of review and refinement of Establishment Clause jurisprudence has distilled one clear
21 understanding: Government may neither promote nor affiliate itself with any religious doctrine or
22 organization, nor may it obtrude itself in the internal affairs of any religious institution. The application of
23 these principles to the present case mandates the decision reached today by the Court.

24 I

25 This Court first reviewed a challenge to state law under the Establishment Clause in *Everson v. Board of*
26 *Education*, 330 U.S. 1 (1947).{1} Relying on the history of the [505 U.S. 600] Clause and the Court's prior
27 analysis, Justice Black outlined the considerations that have become the touchstone of Establishment Clause
28 jurisprudence: neither a State nor the Federal Government can pass laws which aid one religion, aid all religions,
29 or prefer one religion over another. Neither a State nor the Federal Government, openly or secretly, can
30 participate in the affairs of any religious organization and vice versa.{2}

31 In the words of Jefferson, the clause [505 U.S. 601] against establishment of religion by law was intended to erect
32 "a wall of separation between church and State."

33 *Everson*, 330 U.S. at 16, quoting *Reynolds v. United States*, 98 U.S. 145, 164 (1879). The dissenters agreed:

34 *The Amendment's purpose . . . was to create a complete and permanent separation of the*
35 *spheres of religious activity and civil authority by comprehensively forbidding every form*
36 *of public aid or support for religion.*

37 330 U.S. at 31-32 (Rutledge, J., dissenting, joined by Frankfurter, Jackson, and Burton, JJ.).

38 In *Engel v. Vitale*, 370 U.S. 421 (1962), the Court considered for the first time the constitutionality of prayer in a
39 public school. Students said aloud a short prayer selected by the State Board of Regents:

40 *Almighty God, we acknowledge our dependence upon Thee, and we beg Thy blessings upon*
41 *us, our parents, our teachers and our Country.*

42 *Id.* at 422. Justice Black, writing for the Court, again made clear that the First Amendment forbids the use of the
43 power or prestige of the government to control, support, or influence the religious beliefs and practices of the
44 American people. Although the prayer was "denominationally neutral," and "its observance on the part of the
45 students [was] voluntary," *id.* at 430, the Court found that it violated this essential precept of the Establishment
46 Clause.

47 A year later, the Court again invalidated government-sponsored prayer in public schools in *Abington School*
48 *District v. Schempp*, 374 U.S. 203 (1963). In *Schempp*, the school day for Baltimore, Maryland, and Abington
49 Township, Pennsylvania, students began with a reading from the Bible, or a recitation of the Lord's Prayer, or
50 both. After a thorough review of the Court's prior Establishment Clause cases, the Court concluded: [505 U.S.
51 602]

1 [T]he Establishment Clause has been directly considered by this Court eight times in the
2 past score of years and, with only one Justice dissenting on the point, it has consistently
3 held that the clause withdrew all legislative power respecting religious belief or the
4 expression thereof. The test may be stated as follows: what are the purpose and the primary
5 effect of the enactment? If either is the advancement or inhibition of religion, then the
6 enactment exceeds the scope of legislative power as circumscribed by the Constitution.

7 *Id.* at 222. Because the schools' opening exercises were government-sponsored religious ceremonies, the Court
8 found that the primary effect was the advancement of religion and held, therefore, that the activity violated the
9 Establishment Clause. *Id.* at 223-224.

10 Five years later, the next time the Court considered whether religious activity in public schools violated the
11 Establishment Clause, it reiterated the principle that government "may not aid, foster, or promote one religion
12 or religious theory against another, or even against the militant opposite." *Epperson v. Arkansas*, 393 U.S. 97,
13 104 (1968).

14 "If [the purpose or primary effect] is the advancement or inhibition of religion, then the
15 enactment exceeds the scope of legislative power as circumscribed by the Constitution."

16 *Id.* at 107 (quoting *Schempp*, 374 U.S. at 222). Finding that the Arkansas law aided religion by preventing the
17 teaching of evolution, the Court invalidated it.

18 In 1971, Chief Justice Burger reviewed the Court's past decisions and found: "Three . . . tests may be gleaned
19 from our cases." *Lemon v. Kurtzman*, 403 U.S. 602, 612. In order for a statute to survive an Establishment Clause
20 challenge,

21 [f]irst, the statute must have a secular legislative purpose; second, its principal or primary
22 effect must be one that neither advances nor inhibits religion; finally the statute must not
23 foster an excessive government entanglement with [505 U.S. 603] religion.

24 *Id.* at 612-613 (internal quotation marks and citations omitted).{3} After *Lemon*, the Court continued to rely on
25 these basic principles in resolving Establishment Clause disputes.{4}

26 [. . .]

27 **The mixing of government and religion can be a threat to free government, even if no one is forced to**
28 **participate.** When the government puts its imprimatur on a particular religion, it conveys a message of exclusion
29 to all those who do not adhere to the favored beliefs.{9} A government cannot [505 U.S. 607] be premised on
30 the belief that all persons are created equal when it asserts that God prefers some. Only "[a]nguish, hardship and
31 bitter strife" result "when zealous religious groups struggl[e] with one another to obtain the Government's stamp
32 of approval." *Engel*, 370 U.S. at 429; see also *Lemon*, 403 U.S. at 622-623; *Aguilar v. Felton*, 473 U.S. 402, 416
33 (1985) (Powell, J., concurring).{10} Such a struggle can "strain a political system to the breaking point." *Waltz*
34 *v. Tax Commission*, 397 U.S. 664, 694 (1970) (opinion of Harlan, J.).

35 **When the government arrogates to itself a role in religious affairs, it abandons its obligation as guarantor of**
36 **democracy. Democracy requires the nourishment of dialogue and dissent, while religious faith puts its trust in**
37 **an ultimate divine authority above all human deliberation. When the government appropriates religious truth,**
38 **it "transforms rational debate into theological decree."** Nuechterlein, Note, *The Free Exercise Boundaries of*
39 *Permissible Accommodation Under the Establishment Clause*, 99 *Yale L.J.* 1127, 1131 (1990). Those who
40 disagree no longer are questioning the policy judgment of the elected but the rules of a higher authority who is
41 beyond reproach. [505 U.S. 608]

42 Madison warned that government officials who would use religious authority to pursue secular ends

43 exceed the commission from which they derive their authority, and are Tyrants. The People who submit to it are
44 governed by laws made neither by themselves nor by an authority derived from them, and are slaves.

45 *Memorial and Remonstrance Against Religious Assessments (1785)* in *The Complete Madison* 300 (S. Padover,
46 ed.1953). Democratic government will not last long when proclamation replaces persuasion as the medium of
47 political exchange.

48 Likewise, we have recognized that "[r]eligion flourishes in greater purity, without than with the aid of
49 Gov[ernment]."{11} *Id.* at 309. To "make room for as wide a variety of beliefs and creeds as the spiritual needs
50 of man deem necessary," *Zorach v. Clauson*, 343 U.S. 306, 313 (1952), the government must not align itself with
51 any one of them. **When the government favors a particular religion or sect, the disadvantage to all others is**
52 **obvious, but even the favored religion may fear being "tainted] . . . with a corrosive secularism."** *Grand Rapids*
53 **School Dist. v. Ball**, 473 U.S. 373, 385 (1985). **The favored religion may be compromised as political figures**
54 **reshape the religion's beliefs for their own purposes; it may be reformed as government largesse brings**

1 government regulation.[12] Keeping religion in the hands of private groups minimizes state intrusion on
2 religious choice, and best enables each religion to "flourish according to the [505 U.S. 609] zeal of its adherents
3 and the appeal of its dogma." Zorach, 343 U.S. at 313.

4 It is these understandings and fears that underlie our Establishment Clause jurisprudence. **We have believed that**
5 **religious freedom cannot exist in the absence of a free democratic government, and that such a government**
6 **cannot endure when there is fusion between religion and the political regime.** We have believed that religious
7 freedom cannot thrive in the absence of a vibrant religious community, and that such a community cannot prosper
8 when it is bound to the secular. And we have believed that these were the animating principles behind the adoption
9 of the Establishment Clause. To that end, our cases have prohibited government endorsement of religion, its
10 sponsorship, and active involvement in religion, whether or not citizens were coerced to conform.
11 [*Lee v. Weisman*, 505 U.S. 577 (1992)]

12 **6.4 Everson v. Bd. of Ed., 330 U.S. 1 (1947)**

13 "The "establishment of religion" clause of the First Amendment means at least this: **neither a state nor the**
14 **Federal Government can set up a church.** Neither can pass laws which aid one [state-sponsored political]
15 religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to
16 or to remain away from church against his will, or force him to profess a belief or disbelief in any religion. No
17 person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or
18 non-attendance. **No tax in any amount, large or small, can be levied to support any religious activities or**
19 **institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion.**
20 **Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious**
21 **organizations or groups and vice versa."**
22 [*Everson v. Bd. of Ed.*, 330 U.S. 1, 15 (1947)]

23 **6.5 Board of Education v. Grumet, 512 U.S. 687 (1994)**

24 This emphasis on equal treatment is, I think, an eminently sound approach. In my view, the Religion Clauses --
25 the Free Exercise Clause, the Establishment Clause, the Religious Test Clause, Art. VI, cl. 3, and the Equal
26 Protection Clause as applied to religion -- all speak with one voice on this point: absent the most unusual
27 circumstances, one's religion ought not affect one's legal rights or duties or benefits. As I have previously noted,

28 the Establishment Clause is infringed when the government makes adherence to religion
29 relevant to a person's standing in the political community.

30 Wallace v. Jaffree, 472 U.S. 38, 69 (1985) (O'CONNOR, J., concurring in judgment).
31 [*Board of Education v. Grumet*, 512 U.S. 687 (1994)]

32 **6.6 Abington School District v. Schempp, 374 U.S. 203 (1963)**

33 The interrelationship of the Establishment and the Free Exercise Clauses was first touched upon by Mr. Justice
34 Roberts for the Court in *Cantwell v. Connecticut*, *supra*, 310 U.S., at 303-304, 60 S.Ct., at 903, 84 L.Ed. 1213,
35 where it was said that their 'inhibition of legislation' had

36 'a double aspect. On the one hand, it forestalls compulsion by law of the acceptance of any creed or the practice
37 of any form of worship. Freedom of *218 conscience and freedom to adhere to such religious organization or
38 form of worship as the individual may choose cannot be restricted by law. On the other hand, it safeguards the
39 free exercise of the chosen form of religion. Thus the Amendment embraces two concepts, -freedom to believe and
40 freedom to act. The first is absolute but, in the nature of things, the second cannot be.'

41 A half dozen years later in *Everson v. Board of Education*, *supra*, 330 U.S., at 14-15, 67 S.Ct., at 511, 91 L.Ed.
42 711, this Court, through Mr. Justice BLACK, stated that the 'scope of the First Amendment * * * was designed
43 forever to suppress' the establishment of religion or the prohibition of the free exercise thereof. In short, the Court
44 held that the Amendment

45 'requires the state to be a neutral in its relations with groups of religious believers and non-believers; it does not
46 require the state to be their adversary. State power is no more to be used so as to handicap religions, than it is to
47 favor them.' *Id.*, 330 U.S., at 18, 67 S.Ct. at 513, 91 L.Ed. 711.

48 And Mr. Justice Jackson, in dissent, declared that public schools are organized

49 'on the premise that secular education can be isolated from all religious teaching so that the school can inculcate
50 all needed temporal knowledge and also maintain a strict and lofty neutrality as to religion. The assumption is
51 that after the individual has been instructed in worldly wisdom he will be better fitted to chose his religion.' *Id.*
52 330 U.S., at 23-24, 67 S.Ct. at 515, 91 L.Ed. 711.

1 Moreover, all of the four dissenters, speaking through Mr. Justice Rutledge, agreed that

2 "Our constitutional policy * * * does not deny the value or the necessity for religious training, teaching or
3 observance. Rather it secures their free exercise. But to that end it does deny that the state can undertake or
4 sustain them in any form or degree. For this *219 reason the sphere of religious activity, as distinguished from
5 the secular intellectual liberties, has been given the twofold protection and, as the state cannot forbid, neither
6 can it perform or aid in performing the religious function. The dual prohibition makes that function altogether
7 private.' [Id.](#), 330 U.S., at 52, 67 S.Ct., at 529, 91 L.Ed. 711.

8 Only one year later the Court was asked to reconsider and repudiate the **1570 doctrine of these cases in
9 *McCullum v. Board of Education*. It was argued that 'historically the First Amendment was intended to forbid
10 only government preference of one religion over another * * *. In addition they ask that we distinguish or overrule
11 our holding in the *Everson* case that the Fourteenth Amendment made the 'establishment of religion' clause of
12 the First Amendment applicable as a prohibition against the [States](#).' 333 U.S., at 211, 68 S.Ct., at 465, 92 L.Ed.
13 648. The Court, with Mr. Justice Reed alone dissenting, was unable to 'accept either of these contentions.' *Ibid.*
14 Mr. Justice Frankfurter, joined by Justices Jackson, Rutledge and Burton, wrote a very comprehensive and
15 scholarly concurrence in which he said that '(s)eparation is a requirement to abstain from fusing functions of
16 Government and of religious sects, not merely to treat them all equally.' [Id.](#), 333 U.S., at 227, 68 S.Ct., at 473,
17 92 L.Ed. 648. Continuing, he stated that:

18 'the Constitution * * * prohibited the Government common to all from becoming embroiled, however innocently,
19 in the destructive religious conflicts of which the history of even this country records some dark pages.' [Id.](#), 333
20 U.S., at 228, 68 S.Ct., at 473, 92 L.Ed. 648.

21 In 1952 in *Zorach v. Clauson*, *supra*, Mr. Justice DOUGLAS for the Court reiterated:

22 'There cannot be the slightest doubt that the First Amendment reflects the philosophy that Church and State
23 should be separated. And so far as interference with the 're exercise' of religion and an *220
24 'ESTABLISHMENT' OF RELIGION ARE CONCERNED, the separation must be complete and unequivocal. The
25 First Amendment within the scope of its coverage permits no exception; the prohibition is absolute. The First
26 Amendment, however, does not say that in every and all respects there shall be a separation of Church and State.
27 Rather, it studiously defines the manner, the specific ways, in which there shall be no concert or union or
28 dependency one on the other. That is the common sense of the matter.' 343 U.S., at 312, 72 S.Ct., at 683, 96 L.Ed.
29 954.

30 And then in 1961 in *McGowan v. Maryland* and in *Torcaso v. Watkins* each of these cases was discussed and
31 approved. Chief Justice WARREN in *McGowan*, for a unanimous Court on this point, said:

32 'But, the First Amendment, in its final form, did not simply bar a congressional enactment establishing a church;
33 it forbade all laws respecting an establishment of religion. Thus, this Court has given the Amendment a 'broad
34 interpretation * * * in the light of its history and the evils it was designed forever to suppress * * *.' " [366 U.S.](#),
35 at 441-442, 81 S.Ct., at 1113, 6 L.Ed.2d. 393.

36 And Mr. Justice BLACK for the Court in *Torcaso*, without dissent but with Justices FRANKFURTER and
37 HARLAN concurring in the result, used this language:

38 'We repeat and again reaffirm that neither a State nor the Federal Government can constitutionally force a person
39 'to profess a belief or disbelief in any religion.' Neither can constitutionally pass laws or impose requirements
40 which aid all religions as against non-believers, and neither can aid those religions based on a belief in the
41 existence of God as against those religions founded on different beliefs.' [367 U.S.](#), at 495, 81 S.Ct., at 1683, 6
42 L.Ed.2d. 982.

43 Finally, in *Engel v. Vitale*, only last year, these principles were so universally recognized that the Court,
44 without*221 the citation of a single case and over the sole dissent of Mr. Justice STEWART, **1571 reaffirmed
45 them. The Court found the 22-word prayer used in 'New York's program of daily classroom invocation of God's
46 blessings as prescribed in the Regents' prayer * * * (to be) a religious activity.' [370 U.S.](#), at 424, 82 S.Ct., at
47 1264, 8 L.Ed.2d. 601. It held that 'it is no part of the business of government to compose official prayers for any
48 group of the American people to recite as a part of a religious program carried on by government.' [Id.](#), 370 U.S.,
49 at 425, 82 S.Ct., at 1264, 8 L.Ed.2d. 601. In discussing the reach of the Establishment and Free Exercise Clauses
50 of the First Amendment the Court said:

51 'Although these two clauses may in certain instances overlap, they forbid two quite different kinds of
52 governmental encroachment upon religious freedom. The Establishment Clause, unlike the Free Exercise Clause,
53 does not depend upon any showing of direct governmental compulsion and is violated by the enactment of laws
54 which establish an official religion whether those laws operate directly to coerce non-observing individuals or
55 not. This is not to say, of course, that laws officially prescribing a particular form of religious worship do not
56 involve coercion of such individuals. When the power, prestige and financial support of government is placed

1 behind a particular religious belief, the indirect coercive pressure upon religious minorities to conform to the
2 prevailing officially approved religion is plain.' *Id.*, 370 U.S., at 430-431, 82 S.Ct., at 1267, 8 L.Ed.2d. 601.

3 And in further elaboration the Court found that the 'first and most immediate purpose (of the Establishment
4 Clause) rested on the belief that a union of government and religion tends to destroy government and to degrade
5 religion.' *Id.*, 370 U.S. at 431, 82 S.Ct., at 1267, 8 L.Ed.2d. 601. When government, the Court said, allies itself
6 with one particular form of religion, the *222 inevitable result is that it incurs 'the hatred, disrespect and even
7 contempt of those who held contrary beliefs.' *Ibid.*"
8 [Abington School District v. Schempp, 374 U.S. 203 (1963)]

9 **6.7 Engel v. Vitale 370 U.S. 421, 82 S.Ct. 1261 (1962)**

10 "There can be no doubt that New York's state prayer program officially establishes the religious beliefs embodied
11 in the Regents' prayer. The respondents' argument to the contrary, which is largely based upon the contention
12 that the Regents' prayer is 'nondenominational' and the fact that the program, as modified and approved by state
13 courts, does not require all pupils to recite the prayer but permits those who wish to do so to remain silent or be
14 excused from the room, ignores the essential nature of the program's constitutional defects. Neither the fact that
15 the prayer may be denominationally neutral nor the fact that its observance on the part of the students is voluntary
16 can serve to free it from the limitations of the Establishment Clause, as it might from the Free Exercise Clause,
17 of the First Amendment, both of which are operative against the States by virtue of the Fourteenth Amendment.
18 Although these two clauses may in certain instances overlap, they forbid two quite different kinds of governmental
19 encroachment upon religious freedom. The Establishment Clause, unlike the Free Exercise Clause, does not
20 depend upon any showing of direct governmental compulsion and is violated by the enactment of laws which
21 establish an official religion whether those laws operate directly to coerce nonobserving individuals or not. This
22 is not to say, of course, that laws officially prescribing a particular form of religious worship do not involve
23 coercion of such individuals. When the power, prestige and financial support of government is placed behind a
24 particular religious belief, the indirect coercive pressure upon religious minorities to conform to the prevailing
25 officially approved religion is plain. But the purposes underlying the Establishment Clause go much further than
26 that. Its first and most immediate purpose rested on the belief that a union of government and religion tends to
27 destroy government and to degrade religion. The history of governmentally established religion, both in England
28 and in this country, showed that whenever government had allied itself with one particular form of religion, the
29 inevitable result had been that it had incurred the hatred, disrespect and even contempt of those who held contrary
30 beliefs. That same history showed that many people had lost their respect for any religion that had relied upon
31 the support for government to spread its faith. The Establishment Clause thus stands as an expression of principle
32 on the part of the Founders of our Constitution that religion is too personal, too sacred, too holy, to permit its
33 'unhallowed perversion' by a civil magistrate. Another purpose of the Establishment Clause rested upon an
34 awareness of the historical fact that governmentally established religions and religious persecutions go hand
35 in hand.FN16 The Founders knew that only a few years after the Book of Common Prayer became the only accepted
36 form of religious services in the established Church of England, an Act of Uniformity was passed to compel all
37 Englishmen to attend those services and to make it a criminal offense to conduct or attend religious gatherings
38 of any other kindFN17-a law *433 which was consistently flouted by dissenting religious groups in England and
39 which contributed to widespread persecutions of people like John Bunyan who persisted in holding 'unlawful
40 (religious) meetings * * * to the great disturbance and distraction of the good subjects of this kingdom * * *.'
41 And they knew that similar persecutions had received the sanction of law in several of the colonies in this country
42 soon after the establishment of official religions in those colonies.FN19 It was in large part to get completely
43 away from this sort of systematic religious persecution that the Founders brought into being our Nation, our
44 Constitution, and our Bill of Rights with its prohibition against any governmental establishment of religion. The
45 New York laws officially prescribing the Regents' prayer are inconsistent both with the purposes of the
46 Establishment Clause and with the Establishment Clause itself."
47 [Engel v. Vitale 370 U.S. 421, 433, 82 S.Ct. 1261, 1268 (U.S.N.Y. 1962)]

48 **7 Methods by which Government Establishes Itself as a "Superior Being" and a "God" and** 49 **thereby violates the Constitutional requirement for equal protection**

50 The following subsections identify specific areas and subjects which meet the criteria identified in section 1 for determining
51 whether the government has become a superior being or "god" in relation to the people it is supposed to be serving. The
52 three criteria identified are:

- 53 1. Government has the exclusive ability to lawfully do something.
- 54 2. It is either a crime for others to do the thing that government does or it is unlawful or not authorized by law for them to
55 do what government does.
- 56 3. The rights, property, or liberty of one person are enhanced by the exercise of this exclusive authority at the involuntary
57 expense or disadvantage of another and under the authority and force of law.

58 Each section shall begin with a box identifying the three things above, to make the arguments clear in your mind.

7.1 Only Government Is Allowed to Possess Sovereign Immunity¹²³

Exclusive government authority: Sovereign immunity, whereby the government must consent in writing to be sued before you can sue them in their own courts.

Criminalization or oppression of the behavior by citizens: Courts refuse to recognize sovereign immunity on the part of persons who do not select a domicile within the jurisdiction and thereby retain the same sovereign immunity delegated to the government by We The People.

Parties injured by the exclusive authority: Everyone undertaking legal action against the government in a court of law for a violation of their constitutionally protected rights.

An important subject relating to establishment of religion is the judicial doctrine known as “sovereign immunity”. Sovereign immunity is frequently used by judges as an excuse to dismiss lawsuits initiated by private citizens against the government or against government employees for a violation of Constitutional rights. By employing this technique, the government deprives injured parties of a remedy for violations of their rights and sanctions further abuses by unscrupulous government employees, thereby obstructing justice by giving them immunity for the commission of crimes against the people they are supposed to be protecting. Only a pagan deity or god can violate a law with impunity that citizens cannot violate without going to jail.

States of the Union are sovereign in respect to the federal government and the people within them are sovereign in respect to their respective state governments. These principles are reflected in a judicial doctrine known as “sovereign immunity”.

The exemption of the United States from being impleaded without their consent is, as has often been affirmed by this court, as absolute as that of the crown of England or any other sovereign. In Cohens v. Virginia, 6 Wheat. 264, 411, Chief Justice MARSHALL said: 'The universally-received opinion is that [106 U.S. 196, 227] no suit can be commenced or prosecuted against the United States.' In Beers v. Arkansas, 20 How. 527, 529, Chief Justice TANEY said: 'It is an established principle of jurisprudence, in all civilized nations, that the sovereign cannot be sued in its own courts, or in any other, without its consent and permission; but it may, if it thinks proper, waive this privilege, and permit itself to be made a defendant in a suit by individuals, or by another state. And as this permission is altogether voluntary on the part of the sovereignty, it follows that it may prescribe the terms and conditions on which it consents to be sued, and the manner in which the suit shall be conducted, and may withdraw its consent whenever it may suppose that justice to the public requires it.' In the same spirit, Mr. Justice DAVIS, delivering the judgment of the court in Nichols v. U. S. 7 Wall. 122, 126, said: 'Every government has an inherent right to protect itself against suits, and if, in the liberality of legislation they are permitted, it is only on such terms and conditions as are prescribed by statute. The principle is fundamental, applies to every sovereign power, and, but for the protection which it affords, the government would be unable to perform the various duties for which it was created.' See, also, U. S. v. Clarke, 8 Pet. 436, 444; Cary v. Curtis, 3 How. 236, 245, 256; U. S. v. McLemore, 4 How. 286, 289; Hill v. U.S., 9 How. 386, 389; Reccside v. Walker, 11 How. 272, 290; De Groot v. U.S., 5 Wall. 419, 431; U. S. v. Eckford, 6 Wall. 484, 488; The Siren, 7 Wall. 152, 154; The Davis, 10 Wall. 15, 20; U. S. v. O'Keefe, 11 Wall. 178; Case v. Terrell, 11 Wall. 199, 201; Carr v. U. S. 98 U.S. 433, 437; U. S. v. Thompson, 98 U.S. 486, 489; Railroad Co. v. Tennessee, 101 U.S. 337; Railroad Co. v. Alabama, 101 U.S. 832. [U.S. v. Lee, 106 U.S. 196 (1882)]

Only either by the consent of the sovereign or by the state electing to engage in “private business concerns” is the sovereign immunity of the state explicitly or implicitly waived, respectively:

When a State engages in ordinary commercial ventures, it acts like a private person, outside the area of its "core" responsibilities, and in a way unlikely to prove essential to the fulfillment of a basic governmental obligation. A Congress that decides to regulate those state commercial activities rather than to exempt the State likely believes that an exemption, by treating the State differently from identically situated private persons, would threaten the objectives of a federal regulatory program aimed primarily at private conduct. Compare, e.g., 12 U.S.C. §1841(b) (1994 ed., Supp. III) (exempting state companies from regulations covering federal bank holding companies); 15 U.S.C. §77c(a)(2) (exempting state-issued securities from federal securities laws); and 29 U. S. C §652(5) (exempting States from the definition of “employer[s]” subject to federal occupational safety and health laws), with 11 U.S.C. §106(a) (subjecting States to federal bankruptcy court judgments); 15 U. S. C. §1122(a) (subjecting States to suit for violation of Lanham Act); 17 U.S.C. §511(a) (subjecting States to suit for copyright infringement); 35 U.S.C. §271(h) (subjecting States to suit for patent infringement). And a Congress that includes the State not only within its substantive regulatory rules but also (expressly) within a related system of private remedies likely believes that a remedial exemption would similarly threaten that program. See Florida Prepaid Postsecondary Ed. Expense Bd. v. College Savings Bank, ante, at ___ (Stevens, J., dissenting). It thereby avoids an enforcement gap which, when allied with the pressures of a competitive marketplace, could place the State's regulated private competitors at a significant disadvantage.

¹²³ Adapted with permission from *Requirement for Consent*, Form #05.003, Section 12; <http://sedm.org/Forms/FormIndex.htm>.

1 *These considerations make Congress' need to possess the power to condition entry into the market upon a waiver*
2 *of sovereign immunity (as "necessary and proper" to the exercise of its commerce power) unusually strong, for*
3 *to deny Congress that power would deny Congress the power effectively to regulate private conduct. Cf.*
4 *California v. Taylor, 353 U. S. 553, 566 (1957). At the same time they make a State's need to exercise sovereign*
5 *immunity unusually weak, for the State is unlikely to have to supply what private firms already supply, nor may*
6 *it fairly demand special treatment, even to protect the public purse, when it does so. Neither can one easily*
7 *imagine what the Constitution's founders would have thought about the assertion of sovereign immunity in this*
8 *special context. These considerations, differing in kind or degree from those that would support a general*
9 *congressional "abrogation" power, indicate that Parden 's holding is sound, irrespective of this Court's decisions*
10 *in Seminole Tribe of Fla. v. Florida, 517 U. S. 44 (1996), and Alden v. Maine, ante, p. ____.*
11 *[College Savings Bank v. Florida Prepaid Postsecondary Education Expense, 527 U.S. 666 (1999)]*

12 Below is a definition of “sovereign immunity” from Black’s Law Dictionary, Fifth Edition:

13 *Sovereign immunity. Doctrine precludes litigant from asserting an otherwise meritorious cause of action against*
14 *a sovereign or a party with sovereign attributes unless sovereign consents to suit. Principe Compania Naviera,*
15 *S. A. v. Board of Com'rs of Port of New Orleans, D.C.La., 333 F.Supp. 353, 355. Historically, the federal and*
16 *state governments, and derivatively cities and towns, were immune from tort liability arising from activities in which*
17 *were governmental in nature. Most jurisdictions, however, have abandoned this doctrine in favor of permitting*
18 *tort actions with certain limitations and restrictions. See Federal Tort Claims Act; Governmental immunity; Tort*
19 *Claims Acts.*
20 *[Black's Law Dictionary, Fifth Edition, p. 1252]*

21 Notice the phrase above “unless the sovereign consents to the suit”. The inherent legal presumption that all courts and
22 governments must operate under is that all natural persons, artificial persons, “associations”, “states” or “political groups”:

23 1. Are inherently sovereign.

24 *"The rights of sovereignty extend to all persons and things not privileged, that are within the territory. They*
25 *extend to all strangers resident therein; not only to those who are naturalized, and to those who are domiciled*
26 *therein, having taken up their abode with the intention of permanent residence, but also to those whose residence*
27 *is transitory. All strangers are under the protection of the sovereign while they are within his territory and owe*
28 *a temporary allegiance in return for that protection."*
29 *[Carlisle v. United States, 83 U.S. 147, 154 (1873)]*

30 2. Have a right to be “left alone” by the government and their neighbor:

31 *"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They*
32 *recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a*
33 *part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect*
34 *Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the*
35 *Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized*
36 *men."*
37 *[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper,*
38 *494 U.S. 210 (1990)]*

39 3. Can only surrender a portion of their sovereignty and the rights that inhere in that sovereignty through their explicit (in
40 writing) or implicit (by their behavior) consent in some form.

41 *Quod meum est sine me auferri non potest.*
42 *What is mine cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent Domain.*

43 *Id quod nostrum est, sine facto nostro ad alium transferi non potest.*
44 *What belongs to us cannot be transferred to another without our consent. Dig. 50, 17, 11. But this must be*
45 *understood with this qualification, that the government may take property for public use, paying the owner its*
46 *value. The title to property may also be acquired, with the consent of the owner, by a judgment of a competent*
47 *tribunal.*
48 *[Bouvier's Maxims of Law, 1856;*
49 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

50 4. Possess EQUAL sovereignty. The foundation of our Constitution is equal protection. No group of men or “state” or
51 government can have any more rights than a single man, because all of their powers are delegated to them by the people
52 they serve and were created to protect:

53 *"But arbitrary selection can never be justified by calling it classification. The equal protection demanded by the*
54 *fourteenth amendment forbids this. No language is more worthy of frequent and thoughtful consideration than*

1 these words of Mr. Justice Matthews, speaking for this court, in *Yick Wo v. Hopkins*, 118 U.S. 356, 369, 6
2 S.Sup.Ct. 1064, 1071: 'When we consider the nature and the theory of our institutions of government, the
3 principles upon which they are supposed to rest, and review the history of their development, we are constrained
4 to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power.'
5 The first official action of this nation declared the foundation of government in these words: 'We hold these truths
6 to be self-evident, [165 U.S. 150, 160] that all men are created equal, that they are endowed by their
7 Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of happiness.' While
8 such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as
9 to the limits of right and duty, and while in all cases reference must be had to the organic law of the nation for
10 such limits, yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is
11 always safe to read the letter of the constitution in the spirit of the Declaration of Independence. No duty rests
12 more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure
13 that equality of rights which is the foundation of free government."
14 [*Gulf, C. & S. F. R. Co. v. Ellis*, 165 U.S. 150 (1897)]

15 In other words, everyone has a natural, inherent right of ownership over their own life, liberty, and property granted by the
16 Creator which can only be taken away by their own consent. The Declaration of Independence recognizes this natural right,
17 when it says:

18 "We hold these truths to be self-evident, that all men are created equal, that **they are endowed by their Creator**
19 with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure
20 these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed"
21 [*Declaration of Independence*]

22 The purpose for the establishment of all governments is therefore to protect these natural, God-given rights or what the U.S.
23 Supreme Court calls "liberty interests". Neither the Constitution, nor any enactment of Congress passed in furtherance of it
24 confers these rights, but simply recognizes and protects these natural, God-given rights. The U.S. Supreme Court admitted
25 this when it said:

26 "Men are endowed by their Creator with certain unalienable rights, -'life, liberty, and the pursuit of happiness;'
27 and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which**
28 a man has honestly acquired he retains full control of. . ."
29 [*Budd v. People of State of New York*, 143 U.S. 517 (1892)]

30 In law, all rights are identified as "property". This is confirmed by the definition of "property" in Black's Law Dictionary,
31 which says that "It extends to every species of valuable right":

32 "Property. That which is peculiar or proper to any person; that which **belongs exclusively to one. In**
33 the strict legal sense, an aggregate of rights which are guaranteed and protected by the
34 government. *Fulton Light, Heat & Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. *The term is said to*
35 *extend to every species of valuable right and interest. More specifically, ownership; **the unrestricted and***
36 ***exclusive right to a thing;** the right to dispose of a thing in every legal way, to possess it, to use it, and to*
37 *exclude every one else from interfering with it. That dominion or indefinite right of particular things or subjects.*
38 *The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to*
39 *anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way*
40 *depends on another man's courtesy.*

41 *The word is also commonly used to denote everything which is the subject of ownership; corporeal or incorporeal,*
42 *tangible or intangible, visible or invisible, real or personal; everything that has an exchangeable value or which*
43 *goes to make up wealth or estate. **It extends to every species of valuable right and interest, and includes real***
44 ***and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of***
45 ***one's property rights by actionable wrong.** *Labberton v. General Cas. Co. of America*, 53 Wash.2d. 180, 332*
46 *P.2d. 250, 252, 254.*

47 [. . .]

48 Property within constitutional protection, denotes group of rights inhering in citizen's relation to physical
49 thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway*
50 Commission, 230 Or. 439, 370 P.2d. 694, 697."
51 [*Black's Law Dictionary*, Sixth Edition, p. 1216]

52 Sovereign immunity can apply just as readily to governments as it can to individuals. A person who doesn't consent to any
53 aspect of government civil jurisdiction and who has no legal "domicile" or "residence" within that government's jurisdiction

1 is called a “foreign sovereign”, and he or she or it is protected by the Foreign Sovereign Immunities Act found at 28 U.S.C.
2 Part IV, Chapter 97:

Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97

http://assembler.law.cornell.edu/uscode/html/uscode28/usc_sup_01_28_10_IV_20_97.html

3 Under the principles of sovereign immunity, it is internationally and nearly universally recognized by every country and
4 nation and court on earth that every nation or state or individual or group are entitled to sovereign immunity and may only
5 surrender a portion of that sovereignty or natural right over their property by committing one or more acts within a list of
6 *specific qualifying acts*. Any one of these acts then constitute the equivalent of “constructive or implicit consent” to the
7 jurisdiction of the courts within that forum or state. These qualifying acts include any of the following, which are a summary
8 of those identified in the Foreign Sovereign Immunities Act above:

- 9 1. Being a “citizen” or “domiciliary” of the Forum or State in question. See [28 U.S.C. §1603\(b\)\(3\)](#).

10 *An “agency or instrumentality of a foreign state” means any entity—**which is neither a citizen of a State of the***
11 ***United States** as defined in section [1332](#) (c) and (d) of this title, nor created under the laws of any third country.*
12 *[[28 U.S.C. §1603\(b\)\(3\)](#)]*

- 13 2. Foreign state has waived its immunity either explicitly or by implication, notwithstanding any withdrawal of the waiver
14 which the foreign state may purport to effect except in accordance with the terms of the waiver. See [28 U.S.C.](#)
15 [§1605\(b\)\(1\)](#).
- 16 3. Commercial Activity within the Forum or State. See [28 U.S.C. §1605\(b\)\(2\)](#).
- 17 3.1. Action based upon a commercial activity carried on in the Forum or State by the foreign state; or
18 3.2. Upon an act performed in the Forum or State in connection with a commercial activity of the foreign state elsewhere;
19 or upon an act outside the territory of the Forum or State in connection with a commercial activity of the foreign
20 state elsewhere and that act causes a direct effect in the Forum or State .
- 21 4. Rights to property taken in violation of international law. See [28 U.S.C. §1605\(b\)\(3\)](#).
- 22 4.1. Rights in property taken in violation of international law are in issue and that property or any property exchanged
23 for such property is present in the Forum or State in connection with a commercial activity carried on in the Forum
24 or State by the foreign state; or
25 4.2. That property or any property exchanged for such property is owned or operated by an agency or instrumentality
26 of the foreign state and that agency or instrumentality is engaged in a commercial activity in the Forum or State.
- 27 5. Rights in property in the Forum or State acquired by succession or gift or rights in immovable property situated in the
28 Forum or State are in issue. See [28 U.S.C. §1605\(b\)\(4\)](#).
- 29 6. Money damages for official acts of officials of foreign state which cause injury, death, damage, loss of property in the
30 Forum or State. Not otherwise encompassed in paragraph 3 above in which money damages are sought against a foreign
31 state for personal injury or death, or damage to or loss of property, occurring in the Forum or State and caused by the
32 tortious act or omission of that foreign state or of any official or employee of that foreign state while acting within the
33 scope of his office or employment. See [28 U.S.C. §1605\(b\)\(4\)](#). Except this paragraph shall not apply to:
34 6.1. any claim based upon the exercise or performance or the failure to exercise or perform a discretionary function
35 regardless of whether the discretion be abused, or
36 6.2. any claim arising out of malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or
37 interference with contract rights;
- 38 7. Contracts between private party and foreign state: See [28 U.S.C. §1605\(b\)\(6\)](#). Action is brought, either to enforce an
39 agreement made by the foreign state with or for the benefit of a private party to submit to arbitration all or any differences
40 which have arisen or which may arise between the parties with respect to a defined legal relationship, whether contractual
41 or not, concerning a subject matter capable of settlement by arbitration under the laws of the Forum or State, or to confirm
42 an award made pursuant to such an agreement to arbitrate, if.
43 7.1. The arbitration takes place or is intended to take place in the Forum or State,
44 7.2. The agreement or award is or may be governed by a treaty or other international agreement in force for the Forum
45 or State calling for the recognition and enforcement of arbitral awards,
46 7.3. The underlying claim, save for the agreement to arbitrate, could have been brought in a Forum or State court under
47 this section or section [1607](#), or (D) paragraph (1) of this subsection is otherwise applicable; or
- 48 8. Money damages for acts of terrorism by foreign state: Not otherwise covered by paragraph 3 in which money damages
49 are sought against a foreign state for personal injury or death that was caused by an act of torture, extrajudicial killing,
50 aircraft sabotage, hostage taking, or the provision of material support or resources (as defined in section [2339A](#) of title
51 [18](#)) for such an act if such act or provision of material support is engaged in by an official, employee, or agent of such

foreign state while acting within the scope of his or her office, employment, or agency. See [28 U.S.C. §1605\(b\)\(7\)](#). Except that the court shall decline to hear a claim under this paragraph:

- 8.1. if the foreign state was not designated as a state sponsor of terrorism under section 6(j) of the Export Administration Act of 1979 ([50 App. U.S.C. 2405 \(j\)](#)) or section 620A of the Foreign Assistance Act of 1961 ([22 U.S.C. 2371](#)) at the time the act occurred, unless later so designated as a result of such act or the act is related to Case Number 1:00CV03110(EGS) in the Forum or State District Court for the District of Columbia; and
- 8.2. even if the foreign state is or was so designated, if—
 - 8.2.1. the act occurred in the foreign state against which the claim has been brought and the claimant has not afforded the foreign state a reasonable opportunity to arbitrate the claim in accordance with accepted international rules of arbitration; or
 - 8.2.2. neither the claimant nor the victim was a national of the Forum or State (as that term is defined in section 101(a)(22) of the Immigration and Nationality Act) when the act upon which the claim is based occurred.

From the above list, two items are abused by your public servants more frequently than any others in order to unwittingly destroy your sovereignty, your inherent sovereign immunity, and to unlawfully expand their jurisdiction beyond the clear limits described by the United States Constitution:

1. Item 1: How they or you describe your citizenship and domicile. The federal government abuses their authority to write laws and print forms by writing them in such a vague way that they appear to create a presumption that you are a “citizen” with a legal domicile within their jurisdiction. They do this by:
 - 1.1. Only offering you *one* option to describe your citizenship on their forms, which is a “U.S. citizen”. This creates a presumption that you are a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) who is domiciled within their exclusive jurisdiction. Since they don’t offer you the option to declare yourself a state citizen or state national, then most people wrongfully presume that there is no such thing or that they are not one, even though they are. See:

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

 - 1.2. Using citizenship terms on their forms which are not described in any federal statute, such as “U.S. citizen”. This term is nowhere used in Title 8 of the U.S. Code. The only similar term is “citizen and national of the United States”, which is defined in [8 U.S.C. §1401](#).
2. Item 3: The government connects you to commerce within their legislative jurisdiction. They do this by:
 - 2.1. Presuming that you are connected to commerce by virtue of using a Social Security Number or Taxpayer Identification Number.
 - 2.2. Terrorizing and threatening banks and financial institutions to unlawfully coerce their customers insist on Social Security Numbers in criminal violation of [42 U.S.C. §408](#). Any financial account that has a federally issued number associated with it is presumed to be private properly donated to a public use in order to procure a privilege from the government, whether it be a tax deduction associated with a “trade or business” (public office) as described in [26 U.S.C. §162](#), or “social insurance” in the case of Socialist Security.
 - 2.3. Making false, prejudicial, and unconstitutional presumptions about the meaning of the term “United States”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia in the context of Subtitle A of the Internal Revenue Code and nowhere expanded to include any area within the exclusive jurisdiction of a state of the Union. See:

<i>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</i> , Form #05.017 http://sedm.org/Forms/FormIndex.htm
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Why are the above methods of waiving sovereign immunity and the rights of sovereignty associated with them nearly universally recognized by every country, court, and nation on earth? Because:

1. These rights come from God, and God is universally recognized by people and cultures all over the world.
2. Everyone deserves, needs, and wants as much authority, autonomy, and control over their own life and property as they can get, consistent with the *equal* rights of others. In other words, they have a right of being self-governing. Of this subject, one of our most revered Presidents, Teddy Roosevelt, said:

“We of this mighty western Republic have to grapple with the dangers that spring from popular self-government tried on a scale incomparably vaster than ever before in the history of mankind, and from an abounding material prosperity greater also than anything which the world has hitherto seen.

As regards the first set of dangers, it behooves us to remember that men can never escape being governed. Either they must govern themselves or they must submit to being governed by others. If from lawlessness or fickleness,

1 from folly or self-indulgence, they refuse to govern themselves then most assuredly in the end they will have to be
2 governed from the outside. They can prevent the need of government from without only by showing they possess
3 the power of government from within. A sovereign cannot make excuses for his failures; a sovereign must accept
4 the responsibility for the exercise of power that inheres in him; and where, as is true in our Republic, the people
5 are sovereign, then the people must show a sober understanding and a sane and steadfast purpose if they are to
6 preserve that orderly liberty upon which as a foundation every republic must rest.”
7 [President Theodore Roosevelt; Opening of the Jamestown Exposition; Norfolk, VA, April 26, 1907]

- 8 3. You cannot deserve or have a “right” to what you are not willing to give in equal measure to others. This is the essence
9 of what Christians call “The Golden Rule”, which Jesus Himself revealed as follows:

10 “Therefore, whatever you want men to do to you, do also to them, for this is the Law and the Prophets.”
11 [Matt. 7:12, Bible, NKJV]

12 Everyone understands the concept of “explicit consent”, because everyone understands the idea of exercising your right to
13 contract in order to exchange some of your rights to obtain something you deem valuable. Usually, explicit consent requires
14 a written contract of some kind in order to be enforceable against an otherwise “foreign sovereign”. The part of the consent
15 equation that most people have trouble with is the idea of “implied consent”.

16 “Implied consent. That manifested by signs, actions, or facts, **or by inaction or silence**, which raise a presumption
17 that the consent has been given. For example, when a corporation does business in a state it impliedly consents
18 to be subject to the jurisdiction of that state’s courts in the event of tortious conduct, even though it is not
19 incorporated in that state. Most every state has a statute implying the consent of one who drives upon its highways
20 to submit to some type of scientific test or tests measuring the alcoholic content of the driver’s blood. In addition
21 to implying consent, these statutes usually provide that if the result of the test shows that the alcohol content
22 exceeds a specified percentage, then a rebuttable presumption of intoxication arises.”
23 [Black’s Law Dictionary, Fifth Edition, pp. 276-277]

24 Below are some examples of “implied consent”, to help illustrate this concept.

- 25 1. When a person in the course of business affairs or a nation in the presence of a treaty with another nation willingly
26 tolerates a breach of contract or treaty, they give their silent consent to the violation and thereby surrender any rights
27 which might have been encroached thereby.

28 Supposing this not to be a tax for inspection purposes, has Congress consented to its being laid? It is certain
29 that Congress has not expressly consented. But is express consent necessary? There is nothing in the
30 Constitution which says so. There is nothing in the practice of men, or in the Municipal Law of men, or in the
31 practice of nations, or the Law of nations that says so. Silence gives consent, is the rule of business life. A
32 tender of bank bills is as good as one of coin, unless the bills are objected to. To stand by, in silence, and see
33 another sell your property, binds you. These are mere instances of the use of the maxim in the Municipal Law. In
34 the Law of Nations, it is equally potent. Silent acquiescence in the breach of a treaty binds a Nation. (Vattel,
35 ch. 16, sec. 199, book 1. See book 2, sec. 142, et seq. as to usucaption and prescription, and sec. 208 as to
36 ratification.

37 Express consent, then, not being necessary, is there any thing from which consent may be implied? There is-
38 length of time. The Ordinance was passed the 24th of January, 1842, and has been in operation ever since. If
39 Congress had been opposed to the Ordinance, it had but to speak, to be obeyed. It spoke not-it has never spoken:
40 therefore, it has not been opposed to the Ordinance, but has been consenting to it.

41 4. Say, however, that Congress has not consented to the Ordinance, then the most that can be maintained is, that
42 the Ordinance stands subject to “the revision and control of Congress.” It stands a Law-a something susceptible
43 of revision and control-not a something unsusceptible of revision and control as a void thing would be.
44 [Padelford, Fay & Co. v. Mayor and Aldermen of City of Savannah, 14 Ga. 438, WL 1492, (1854)]

- 45 2. When a person drives in a state, he consents to a blood-alcohol test if required by a police officer who has some probable
46 cause to believe that he is intoxicated.
- 47 3. When a person commits a crime (violation of a criminal or penal code) on the territory of a foreign state and thereby
48 injures the equal rights of fellow sovereigns, they are deemed implicitly consent to a surrender of their own rights. They
49 do not need a domicile or residence on the territory of the sovereign in order to become subject to the criminal laws of
50 that sovereign. This is because every nation, state, or foreign sovereign has an inherent and natural right of self-defense.
51 Implicit in this right is the God-given authority to use whatever force is necessary to prevent an injury to their person,
52 property, or liberty from the malicious or harmful acts of others.
- 53 4. When a man sticks his pecker in a hole, he is presumed by voluntarily engaging in such an act to consent to all the
54 obligations arising out of such a “privilege”. This includes implied consent to pay all child support obligations that might

accrue in the future by virtue of such an act. Marriage licenses are the state's vain attempt to protect the owner of the hole from being injured by either irresponsible visitors or their poor discretion in choosing or allowing visitors, and not a whole lot more. In this context, as in nearly all other contexts, the government offers a privilege or "license" which essentially amounts to a form of "liability insurance". You can only benefit from the insurance program by voluntarily "signing up" when you make application to procure the license.

5. When a person avails themselves of a benefit or "privilege" offered by the government, they implicitly consent to be bound by all the obligations arising out of it.

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT

Section 1589

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

Below are some examples of "benefits" that might fit this description, all of which amount to the equivalent of private insurance offered by what amounts to a for profit, government-owned corporation :

- 5.1. Social Security.
- 5.2. Medicare.
- 5.3. Unemployment insurance.
- 5.4. Federal employment. Anyone who exercises their right to contract in order to procure federal employment implicitly agrees to be bound by all of Title 5 of the United States Code.
- 5.5. Registering a vehicle. You are not required to register your vehicle in a state. Most people do it to provide added protection of their ownership over the vehicle. When they procure this privilege, they also confer upon the state the right to require those who drive the vehicle to use a license. A vehicle that is not so registered, and especially by a non-domiciled person, can lawfully be driven by such a person without the need for a driver's license.
- 5.6. Professional licenses. A "license" is legally defined as permission by the state to do that which is otherwise illegal. A professional licenses is simply an official recognition of a person's professional status. It is illegal to claim the benefits of that recognition unless you possess the license. The government has moral and legal authority to prevent you only from engaging in criminal and harmful behaviors, not ALL behaviors. Therefore, the only thing they can lawfully "license" are potentially harmful activities, such as manufacturing or selling alcohol, drugs, medical equipment, or toxic substances. Any other type of license, such as an attorney license, is a voluntary privilege that they cannot prosecute you for refusing to engage in.
- 5.7. Driver's licenses. All states can only issue or require driver's licenses of those domiciled in federal areas or territory within the exterior limit of the state. They cannot otherwise regulate the free exercise of a right. Since federal territory or federal areas are the only place where these legal rights do NOT exist, then this is the only place they can lawfully regulate the right to travel.
- 5.8. Statutory marriage. Most states have outlawed common law marriage. Consequently, the only way you can become subject to the family code in your state is to voluntarily procure a government license to marry.

When a foreign state explicitly (in writing) or implicitly (through their conduct) consents to the jurisdiction of a sister Forum or State, they are deemed to be "present" within that state legally, but not necessarily physically. Here is how the Ninth Circuit Court of Federal Appeals describes this concept:

In International Shoe Co. v. Washington, 326 U.S. 310 (1945), the Supreme Court held that a court may exercise personal jurisdiction over a defendant consistent with due process only if he or she has "certain minimum contacts" with the relevant forum "such that the maintenance of the suit does not offend 'traditional notions of fair play and substantial justice.' " Id. at 316 (quoting Milliken v. Meyer, 311 U.S. 457, 463 (1940)). Unless a defendant's contacts with a forum are so substantial, continuous, and systematic that the defendant can be deemed to be "present" in that forum for all purposes, a forum may exercise only "specific" jurisdiction - that is, jurisdiction based on the relationship between the defendant's forum contacts and the plaintiff's claim.

[. . .]

In this circuit, we analyze specific jurisdiction according to a three-prong test:

- (1) *The non-resident defendant must **purposefully direct his activities or consummate some transaction with the forum or resident thereof**; or perform some act by which he purposefully avails himself of the privilege of conducting activities in the forum, thereby invoking the benefits and protections of its laws;*
- (2) *the claim must be one which arises out of or relates to the defendant's forum-related activities; and*
- (3) *the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.*

Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting *Lake v. Lake*, 817 F.2d. 1416, 1421 (9th Cir. 1987)). *The first prong is determinative in this case. We have sometimes referred to it, in shorthand fashion, as the "purposeful availment" prong. Schwarzenegger, 374 F.3d. at 802. Despite its label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some combination thereof.*
[\[Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 \(9th Cir. 01/12/2006\)\]](#)

Understanding the above concept is the key to unlocking what many freedom lovers instinctively regard as “the fraud of the income tax”. Most freedom lovers understand that the federal government has no territorial jurisdiction within states of the Union, but they simply do not understand where the lawful authority of federal courts derives to treat them as either “residents” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) or “U.S. persons” as defined in [26 U.S.C. §7701\(a\)\(30\)](#). The key to unraveling this puzzle is to understand that the courts are silently “presuming” that at some time in the past, you voluntarily availed yourself of a commercial federal “privilege” and thereby waived your sovereign immunity under [28 U.S.C. §1605\(a\)\(2\)](#). An example of how this waiver occurred is by signing up for the Social Security program on an SS-5 form. When you signed up for that program:

1. You made a decision to conduct “commerce” within the legislative jurisdiction of the sovereign.
2. Pursuant to [28 U.S.C. §1605\(a\)\(2\)](#), you surrendered or “waived” sovereign immunity.
3. Your status changed from that of a “nonresident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) to a “resident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
4. You became a legal “resident” who is “present” within the forum. A “resident” is a “res”, which is a legal thing, which is “identified” within the forum. You in essence “procured” a legal identity within the forum that the forum recognizes in the courts, even though you may never have been physically present or domiciled in the federal zone.
5. You made a decision to act in a representative capacity as a “public official” engaged in a “trade or business”. This person is a “trustee” of a Social Security Trust that is domiciled in the District of Columbia. Pursuant to [Federal Rule of Civil Procedure 17\(b\)](#), [26 U.S.C. §7701\(a\)\(39\)](#), and [26 U.S.C. §7408\(d\)](#), your effective domicile under the terms of the Social Security Franchise Agreement as an “agent” acting in a representative capacity for the “trust” that it creates then becomes the District of Columbia, regardless of where you physically reside.
6. You consented to the jurisdiction of the federal courts to supervise and administer the benefit for all.
7. You implicitly agreed to waive all rights that might otherwise have been injured in complying with the obligations arising out of the program:

*“The Government urges that **the Power Company is estopped to question the validity of the Act creating the Tennessee Valley Authority**, and hence that the stockholders, suing in the right of the corporation, cannot [297 U.S. 323] maintain this suit. **The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality.** *Great Falls Manufacturing Co. v. Attorney General*, 124 U.S. 581; *Wall v. Parrot Silver & Copper Co.*, 244 U.S. 407; *St. Louis Casting Co. v. Prendergast Construction Co.*, 260 U.S. 469.”*
[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”
[Papasan v. Allain, 478 U.S. 265 (1986)]

Use of a Social Security Number, in most cases, is all the evidence that the courts will usually need in order to conclude that you “voluntarily consent” to participate in the program. Consequently, either using an SSN or TIN or allowing others to use one against you without objecting constitutes what the courts would say is “prima facie evidence of consent” to be bound by the Social Security Act as well as all the provisions of the Internal Revenue Code, Subtitle A. These two “codes” form the essence of a “federal employment agreement” or “contract”, which all who receive government benefits become bound by. In essence, failure to deny evidence of consent creates a presumption of consent. This process is described in the legal field by the following names and you can also find it in [Federal Rule of Civil Procedure 8\(d\)](#), which says that a failure to deny constitutes an admission for the purposes of meeting the burden of proving a fact:

1. Implied consent.

- 1 2. Constructive consent.
2 3. Tacit procuration.

3 *"Procuration.. Agency; proxy; the act of constituting another one's attorney in fact. The act by which one person*
4 *gives power to another to act in his place, as he could do himself. Action under a power of attorney or other*
5 *constitution of agency. Indorsing a bill or note "by procuration" is doing it as proxy for another or by his*
6 *authority. The use of the word procuration (usually, per procuracione, or abbreviated to per proc. or p. p.) on a*
7 *promissory note by an agent is notice that the agent has but a limited authority to sign.*

8 *An express procuration is one made by the express consent of the parties. An implied or tacit procuration takes*
9 *place when an individual sees another managing his affairs and does not interfere to prevent it. Procurations are*
10 *also divided into those which contain absolute power, or a general authority, and those which give only a limited*
11 *power. Also, the act or offence of procuring women for lewd purposes. See also Proctor."*
12 *[Black's Law Dictionary, Fifth Edition, pp. 1086-1087]*

13 Notice the above phrase "act or offense of procuring women for lewd purposes". This describes basically the act of
14 hiring a WHORE, and that is EXACTLY what you become if condone or allow the government do this to you, folks!
15 This fact explains EXACTLY who Babylon the Great Harlot is as described in the Bible Book of Revelation. Babylon
16 the Great Harlot is a symbol or metaphor for all those who are willing to trade their virtue, allegiance, or control over
17 their property or liberty over to a government in exchange for a life of pleasure, ignorance, luxury, and irresponsibility.
18 She is fornicating with "The Beast", which is described in Revelation 19:19 as "the kings of the earth", who today are
19 our modern corrupted political rulers.

- 20 4. Retraxit by tacit procuration. This is where you withdraw your standing to claim rights in any matter as Plaintiff.

21 *"Retraxit. Lat. He has withdrawn. A retraxit is a voluntary renunciation by plaintiff in open court of his suit and*
22 *cause thereof, and by it plaintiff forever loses his action. Virginia Concrete Co. v. Board of Sup'rs of Fairfax*
23 *County, 197 Va. 821, 91 S.E.2d. 415, 419. It is equivalent to a verdict and judgment on the merits of the case and*
24 *bars another suit for the same cause between the same parties. Datta v. Staab, 343 P.2d. 977, 982, 173 C.A.2d*
25 *613. Under rules practice, this is accomplished by a voluntary dismissal. Fed.R.Civi1 P. 41(a)."*
26 *[Black's Law Dictionary, Fifth Edition, pp. 1183-1185]*

27 The courts won't document and will vociferously avoid explaining or justifying these prejudicial presumptions about the use
28 of government identifying numbers because if they did, then you would understand where their jurisdiction derives and
29 withdraw yourself from it and destroy the only source of their jurisdiction. The courts also know that all "presumption" is a
30 violation of due process that is unconstitutional if it undermines your Constitutional rights so they will never call it what it is
31 because it will destroy most of their authority and importance. This is exhaustively explained in the following pamphlet:

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

32 Therefore, the above is just something you have to know and practical experience has taught us that this is the truth. If you
33 would like to learn more about how the above process of how social security is used to lawfully deceive and enslave the
34 legally ignorant and unsuspecting American "sheep" public at large, read the following fascinating and very enlightening
35 document:

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

36 Courts are not reluctant at all to recognize the principle of sovereign immunity in the context of foreign governments whose
37 existence they officially recognize. They must do this because if they don't, they won't get any cooperation from these
38 governments, which they frequently need in dealing with international problems. However, they are frequently *much less*
39 *willing* to recognize the equally inherent and divinely inspired sovereignty of natural persons or individuals because they
40 don't want to interfere with their ability to con these people or entities into volunteering for their commercial insurance,
41 license, franchise, and other scams described above. Earlier courts, however, were much more honorable and therefore
42 willing to recognize this inherent sovereignty of natural persons. Below is one often quoted example used within the freedom
43 community:

44 *"The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business*
45 *in his own way. His power to contract is unlimited. He owes no duty to the State or to his neighbor to divulge his*
46 *business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty*
47 *to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are*

1 *such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from*
2 *him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate*
3 *himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law.*
4 *He owes nothing to the public so long as he does not trespass upon their rights."*
5 *[Hale v. Henkel, 201 U.S. 43, 74 (1906)]*

6 Because the courts are self-interestedly engaging in a refusal to recognize the sovereignty and sovereign immunity of We the
7 People as natural persons, sometimes we have to twist their arms by using some of the following principles as the equivalent
8 of "legal rhetoric", which principles are both rational and indisputable by all but possibly insane or STUPID people:

9 1. In the United States, ALL sovereignty resides not in the government, but in the people.

10 *"There is no such thing as a power of inherent sovereignty in the government of the United States...In this country*
11 *sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution*
12 *entrusted to it. All else is withheld."*
13 *[Juilliard v. Greenman, 110 U.S. 421 (1884):]*

14 *"In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the*
15 *People to override their will as thus declared."*
16 *[Perry v. U.S., 294 U.S. 330 (1935)]*

17 2. All powers of the federal and state governments derive from and are delegated by We the People through our state and
18 federal constitutions.

19 *"Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign powers*
20 *are delegated to...the government, sovereignty itself remains with the people."*
21 *[Yick Wo v. Hopkins, 118 U.S. 356 (1886):]*

22
23 *"Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government,*
24 *through the domain of jurisdiction merely Federal, to recognize to be property.*

25 *"And this principle follows from the structure of the respective Governments, State and Federal, and their*
26 *reciprocal relations. **They are different agents and trustees of the people of the several States, appointed with***
27 ***different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions,***
28 ***are mutually obligatory.**"*
29 *[Dred Scott v. Sandford, 60 U.S. 393 (1856)]*

30 3. Every species of legislative power and authority that the government possesses is therefore explicitly *delegated* to it by
31 We the People. This concept is called "enumerated powers" by the courts.

32 4. The People cannot delegate an authority that they themselves do not inherently possess.

33 *"Derivativa potestas non potest esse major primitiva."¹²⁴*
34 *The power which is derived cannot be greater than that from which it is derived."*
35 *[Bouvier's Law Dictionary Unabridged, 8th Edition, p. 2131]*

36 *"Quod per me non possum, nec per alium."¹²⁵*
37 *What I cannot do in person, I cannot do through the agency of another."*
38 *[Bouvier's Law Dictionary Unabridged, 8th Edition, pg. 2159]*

39 5. The method by which people voluntarily delegate their authority is by choosing a domicile within the state or government
40 and thereby nominating a "protector" who now has a legal right to enforce the payment of "tribute" or "protection money"
41 in order to sustain the protection that was asked for.

42 6. Those who have not nominated a protector by voluntarily choosing a domicile within the state thereby reserve ALL their
43 natural rights.

44 7. Since governments inherently possess "sovereign immunity", then We the People must also possess that authority,
45 because the government cannot have any authority that the people did not, but their Constitution and their choice of
46 domicile, delegate to it.

124 Wing. Max. 36: Pinch. Law, b. 1. c. 3, p. 11.

125 4 Co. 24 b: 11 id. 87 a.

- 1 8. The foundation of the Constitution is the notion of equal protection of the law, whereby all are equal under the law. This
 2 concept is documented, for instance, in section 1 of the Fourteenth Amendment. This notion carries with it the
 3 requirement that every “person” has *equal rights* under the law:
 4 8.1. The only way that rights can be “unequal” within any given population is for you to consensually give up some of
 5 them, for instance, by procuring some government “privilege”.
 6 8.2. If the government is treating you differently than someone else, by, for instance, making you pay more money for
 7 the same service that someone else is paying for, then it is engaging in unequal protection. Therefore, it is safe to
 8 conclude that this service has nothing to do with protection and is a private, for-profit government business not
 9 authorized by the Constitution.

10 If you would like to learn more about the above summation, we enthusiastically endorse the following excellent FREE
 11 electronic book which exhaustively and constitutionally analyzes all of these concepts:

Treatise on Government, Joel Tiffany
<http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>

12 **7.2 Government can LIE to the populace without accountability but the populace cannot when**
 13 **they communicate with government**¹²⁶

Exclusive government authority: It’s OK for the IRS to lie to or deceive the populace in their publications and their phone support. The ability to lie is licensed and protected by refusing to require IRS employees to sign any document they produce under penalty of perjury as required by 26 U.S.C. §6065.
Criminalization or oppression of the behavior by citizens: Private citizens are required to sign everything that they give to the government under penalty of perjury, and are thrown in jail for false information, even if not fraudulent, pursuant to 18 U.S.C. §1001, 18 U.S.C. §1542, and 18 U.S.C. §1621.
Parties injured by the exclusive authority: Citizens who have illegal assessments done on them by unscrupulous IRS employees have no way to hold anyone accountable, because nothing can be tied directly to them as an assessment.

14 A state sanctioned religion is impossible without the ability of government to create a system of beliefs and practices
 15 independent of and sometimes in conflict with what the law itself actually says. These often false beliefs are created by using
 16 government propaganda of the sort that is the foundation of communism itself. This system of propaganda is maintained
 17 mainly by ensuring that no one in government is responsible for the accuracy or truthfulness of anything they say or write.
 18 The courts have held that you cannot rely upon anything a government employee says or anything in a government
 19 publication. Indirectly, this means that these sources of belief can be and most assuredly are sources of unreliable propaganda.
 20 See:

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

21 When people read this pamphlet, they frequently ask:

22 *“What about the IRS Publications? What you are saying conflicts with what they say and what the IRS tells me*
 23 *on the telephone. Who should I listen to?”*

24 The federal courts and the IRS’ own Internal Revenue Manual (I.R.M.) answer this question quite forcefully, and the answer
 25 is NOT THE IRS OR ITS PUBLICATIONS! This may sound hard to believe, but our corrupt federal courts refuse to hold
 26 the IRS accountable for any of the following:

- 27 1. The content of their publications or even their forms. See Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8.
 28 2. Following its own written procedures found in the [Internal Revenue Manual \(I.R.M.\)](#)
 29 3. Following the procedural regulations developed by the Secretary of the Treasury under [26 C.F.R. Part 601](#).
 30 4. The oral agreements or statements that its representatives make, even when their delegation order authorizes them to
 31 make such agreements. Instead, most settlements and agreements must be reduced to writing or they are unenforceable.

¹²⁶ Adapted with permission from *Reasonable Belief About Income Tax Liability*, Form #05.007, Section 4; <http://sedm.org/Forms/FormIndex.htm>.

1 For this determination, we rely on the following cases, downloaded from the VersusLaw website (<http://www.versuslaw.com>)
 2 and posted prominently on the Family Guardian Website. Read the authorities for yourself. We have highlighted the most
 3 pertinent parts of these authorities:

4 Table 1: Things IRS is NOT responsible or accountable for

Not responsible for:	Controlling Case(s):
Following revenue rulings, handbooks, etc	CWT Farms Inc. v. Commissioner of Internal Revenue, 755 F.2d. 790 (11th Cir. 03/19/1985)
Following procedures in the Internal Revenue Manual (I.R.M.)	U.S. v. Will, 671 F.2d. 963 (1982)
Following procedural regulations found in 26 C.F.R. Part 601	1. Einhorn v. Dewitt, 618 F.2d. 347 (5th Cir. 06/04/1980) 2. Luhring v. Glotzbach, 304 F.2d. 560 (4th Cir. 05/28/1962)
Oral agreements or statements	Boulez v. C.I.R., 258 U.S.App. D.C. 90, 810 F.2d. 209 (1987)

5 The most blatant and clear statement was made in the case of CWT Farms, Inc., above, which ruled:

6 *"It is unfortunately all too common for government manuals, handbooks, and in-house publications to contain*
 7 *statements that were not meant or are not wholly reliable. If they go counter to governing statutes and regulations*
 8 *of the highest or higher dignity, e.g. regulations published in the Federal Register, they do not bind the*
 9 *government, and persons relying on them do so at their peril. Caterpillar Tractor Co. v. United States, 589 F.2d.*
 10 *1040, 1043, 218 Ct.Cl. 517 (1978) (A Handbook for Exporters, a Treasury publication). Dunphy v. United States*
 11 *[529 F.2d. 532, 208 Ct.Cl. 986 (1975)], supra (Navy publication entitled All Hands). In such cases it is necessary*
 12 *to examine any informal publication to see if it was really written to fasten legal consequences on the government.*
 13 *Dunphy, supra. See also Donovan v. United States, 139 U.S. App. D.C. 364, 433 F.2d. 522 (D.C.Cir.), cert.*
 14 *denied, 401 U.S. 944, 91 S.Ct. 955, 28 L.Ed.2d. 225 (1971). (Employees Performance Improvement Handbook,*
 15 *an FAA publication)(merely advisory and directory publications do not have mandatory*
 16 *consequences). Bartholomew v. United States, 740 F.2d. 526, 532 n. 3 (7th Cir. 1984)(quoting Fiorentino v.*
 17 *United States, 607 F.2d. 963, 968, 221 Ct.Cl. 545 (1979), cert. denied, 444 U.S. 1083, 100 S.Ct. 1039, 62 L.Ed.2d.*
 18 *768 (1980).*

19 *Lecroy 's proposition that the statements in the handbook were binding is inapposite to the accepted law among*
 20 *the circuits that publications are not binding.*fn15 We find that the Commissioner did not abuse his discretion*
 21 *in promulgating the challenged regulations. First, Farms and International did not justifiably rely on the*
 22 *Handbook. Taxpayers who rely on Treasury publications, which are mere guidelines, do so at their peril.*
 23 *Caterpillar Tractor v. United States, 589 F.2d. 1040, 1043, 218 Ct.Cl. 517 (1978). Further, the Treasury's*
 24 *position on the sixty-day rule was made public through proposed section 1.993-2(d)(2) in 1972, before the taxable*
 25 *years at issue. Charbonnet v. United States, 455 F.2d. 1195, 1199- 1200 (5th Cir.1972). See also Wendland v.*
 26 *Commissioner of Internal Revenue, 739 F.2d. 580, 581 (11th Cir.1984). Second, whatever harm has been suffered*
 27 *by Farms and International resulted from a lack of prudence. As even the Lecroy 751 F.2d. at 127. See also 79*
 28 *T.C. at 1069. "*
 29 *[CWT Farms Inc. v. Commissioner of Internal Revenue, 755 F.2d. 790 (11th Cir. 03/19/1985)]*

30 Even the IRS' own [Internal Revenue Manual \(I.R.M.\)](#) warns you that you **can't** depend on their publications, which include
 31 all of their forms!:

32 *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
 33 *advisors... While a good source of general information, publications should not be cited to sustain a position."*
 34 *[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

35 After reading the above, additional conclusions and inferences can safely and soundly be drawn by implication:

- 36 1. If the IRS is not responsible for following its own internal regulations found in [26 C.F.R. Part 601](#), then it couldn't
 37 possibly be held liable for what it puts in its publications to the public EITHER. They could literally lie through their
 38 teeth and fool everyone into thinking they were "taxpayers" and not be held liable.
- 39 2. In the *Boulez* case above, an IRS representative who had explicit authority to make an agreement with the "taxpayer"
 40 still could not be held accountable for an oral agreement. This implies that all the phone advice given by IRS agents on
 41 their national 800 number cannot be relied upon as a basis for "good faith belief".
- 42 3. ONLY the Statutes at Large, as well as the regulations written by the Secretary of the Treasury found in [26 C.F.R. Part](#)
 43 [1](#) and [26 C.F.R. Part 301](#), may be relied upon as having the "force of law", as the courts above described. Since [26](#)
 44 [U.S.C.](#) (also called the Internal Revenue Code) was never enacted as positive law, it stands only as "prima facie evidence
 45 of law" which may be rebutted by citing the sections of the Statutes at Large from which it was compiled.

To put one last nail in the coffin of this issue, below is a quote from a book entitled *Tax Procedure and Tax Fraud*, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group:

p. 21: "As discussed in §2.3.3, the IRS is not bound by its statements or positions in unofficial pamphlets and publications."

p. 34: "6. IRS Pamphlets and Booklets. The IRS is not bound by statements or positions in its unofficial publications, such as handbooks and pamphlets."

p. 34: "7. Other Written and Oral Advice. Most taxpayers' requests for advice from the IRS are made orally. Unfortunately, the IRS is not bound by answers or positions stated by its employees orally, whether in person or by telephone. According to the procedural regulations, 'oral advice is advisory only and the Service is not bound to recognize it in the examination of the taxpayer's return.' 26 C.F.R. §601.201(k)(2). In rare cases, however, the IRS has been held to be equitably estopped to take a position different from that stated orally to, and justifiably relied on by, the taxpayer. The Omnibus Taxpayer Bill of Rights Act, enacted as part of the Technical and Miscellaneous Revenue Act of 1988, gives taxpayers some comfort, however. It amended section 6404 to require the Service to abate any penalty or addition to tax that is attributable to advice furnished in writing by any IRS agent or employee acting within the scope of his official capacity. Section 6404 as amended protects the taxpayer only if the following conditions are satisfied: the written advice from the IRS was issued in response to a written request from the taxpayer; reliance on the advice was reasonable; and the error in the advice did not result from inaccurate or incomplete information having been furnished by the taxpayer. Thus, it will still be difficult to bind the IRS even to written statements made by its employees. As was true before, taxpayers may be penalized for following oral advice from the IRS."

If the IRS isn't held accountable in a court of law for what they say or even what they write, then they are, by implication, totally unaccountable to the public that they were put into existence to "serve". The Internal Revenue SERVICE, therefore, only SERVES the interests of itself and not the public at large. Furthermore, we believe the same rules should apply to Americans submitting their tax returns as those that apply to the IRS: not liable or responsible for what is written on the return. For instance, the "I declare under penalty of perjury" should be replaced with "I declare that this return as accurate and trustworthy as the advice and writings of the IRS". That is equivalent to saying that it is untrue and NOT trustworthy, and that will get you off the hook and also point out the hypocrisy and lawlessness of the IRS! What is good for the goose is good for the gander. Any other approach would be to condone hypocrisy and lawlessness and tyranny on the part of our government. Why aren't IRS agents required to sign their correspondence under penalty of perjury like all of the communication coming from the "taxpayer" so they CAN be held accountable? Here is what the U.S. Supreme Court had to say about this kind of hypocrisy and lawlessness. You be the judge!:

"Our government is the potent, the omnipresent teacher. For good or ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker [or a hypocrite with double standards], it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means...would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face."
[Justice Brandeis, *Olmstead v. United States*, 277 U.S. 438, 485 (1928)]

7.3 Presumption is a violation of Due Process if litigants do it but it is OK for government to do it

Exclusive government authority: Government employees can make prejudicial and unconstitutional presumptions about the status of anyone without any supporting evidence, and are not required by judges to produce evidence as a basis.
Criminalization or oppression of the behavior by citizens: Judges all presumptions by persons litigating against the government "frivolous" and "inadmissible hearsay" that is excluded under the Hearsay Rule, Federal Rule of Evidence 802.
Parties injured by the exclusive authority: Everyone litigating against the government, who have a much higher burden of proof than the government, even as the defendant in an action.

The abuse of presumption by courts and by government agencies in dealing administratively with their "customers" is the main method by which:

1. Courts and administrative agencies violate due process of law to enlarge their jurisdiction and importance.
2. The separation of powers between state and federal governments are eliminated.
3. Private parties are involuntarily and illegally inducted into federal franchises that destroy their rights.
4. Innocent "nontaxpayers" are illegally transformed into franchisees called "taxpayers" and federal "employees".

- 1 5. The court system becomes a government church. A “presumption” is simply anything that a person believes that is either
2 not supported by evidence or which cannot be supported with evidence. Presumption functions as a substitute for
3 religious “faith”, and when it is employed, the judge becomes the priest, the court becomes the church, and the attorneys
4 practicing before the court become “deacons” of a civil religion.
5 6. The government becomes a “god”, because all presumptions are made in favor of the government and at the expense of
6 the citizen, and in violation of the Constitutional requirement for equal protection.

7 A “presumption” is simply a belief or opinion that is unsupported by admissible evidence.

8 **presumption.** *An inference in favor of a particular fact. A presumption is a rule of law, statutory or judicial, by*
9 *which finding of a basic fact gives rise to existence of presumed fact, until presumption is rebutted. Van Wart v.*
10 *Cook, Okl.App., 557 P.2d. 1161, 1163. A legal device which operates in the absence of other proof to require*
11 *that certain inferences be drawn from the available evidence. Port Terminal & Warehousing Co. v. John S. James*
12 *Co., D.C.Ga., 92 F.R.D. 100, 106.*

13 *A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found*
14 *or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive or*
15 *rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence*
16 *or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.*

17 *In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of*
18 *Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with*
19 *evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the*
20 *risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. Federal*
21 *Evidence Rule 301.*

22 *See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a*
23 *presumption.*
24 *[Black’s Law Dictionary, Sixth Edition, p. 1185]*

25 When a presumption goes unchallenged and the judge does not require it to be supported by evidence, presumption operates
26 as the equivalent of “faith” in the religious realm. Faith is simply defined as confidence or belief in something that can’t be
27 proven or isn’t proven.

28 **faith** /feɪθ/ Pronunciation Key - Show Spelled Pronunciation[feyth] Pronunciation Key - Show IPA
29 Pronunciation –noun
30 1. **confidence or trust in a person or thing; faith in another's ability.**
31 2. **belief that is not based on proof: He had faith that the hypothesis would be substantiated by fact.**
32 3. belief in God or in the doctrines or teachings of religion: the firm faith of the Pilgrims.
33 4. belief in anything, as a code of ethics, standards of merit, etc.: to be of the same faith with someone concerning
34 honesty.
35 5. a system of religious belief: the Christian faith; the Jewish faith.
36 6. the obligation of loyalty or fidelity to a person, promise, engagement, etc.: Failure to appear would be breaking
37 faith.
38 7. the observance of this obligation; fidelity to one's promise, oath, allegiance, etc.: He was the only one who
39 proved his faith during our recent troubles.
40 8. Christian Theology. the trust in God and in His promises as made through Christ and the Scriptures by which
41 humans are justified or saved.
42 —Idiom9. in faith, in truth; indeed: In faith, he is a fine lad.
43 [Dictionary.com Unabridged (v 1.1); Based on the Random House Unabridged Dictionary, © Random House,
44 Inc. 2006]

45 The U.S. Supreme Court has gone so far as to declare that statutory presumptions can result in slavery and violate the
46 requirement for due process of law:

47 **Looking beyond the rational-relationship doctrine the Court held that the use of this presumption by Alabama**
48 **against a man accused of crime would amount to a violation of the Thirteenth Amendment to the Constitution,**
49 **which forbids "involuntary [380 U.S. 63, 80] servitude, except as a punishment for crime." In so deciding**
50 **the Court made it crystal clear that rationality is only the first hurdle which a legislatively created presumption**
51 **must clear - that a presumption, even if rational, cannot be used to convict a man of crime if the effect of using**
52 **the presumption is to deprive the accused of a constitutional right.** In Bailey the constitutional right was given
53 by the Thirteenth Amendment. In the case before us the accused, in my judgment, has been denied his right to the
54 kind of trial by jury guaranteed by Art. III, 2, and the Sixth Amendment, as well as to due process of law and
55 freedom from self-incrimination guaranteed by the Fifth Amendment. And of course the principle announced in
56 the Bailey case was not limited to rights guaranteed by the Thirteenth Amendment. The Court said in Bailey:

1 "It is apparent,' this court said in the Bailey Case (219 U.S. 239 , 31 S.Ct. 145, 151) 'that a constitutional
2 prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be
3 violated by direct enactment. The power to create presumptions is not a means of escape from constitutional
4 restrictions."
5 [Heiner v. Donnan, 285 U.S. 312 (1932); Bailey v. Alabama, 219 U.S. 219 , 238, et seq., 31 S.Ct. 145; Manley v.
6 Georgia, 279 U.S. 1 , 5-6, 49 S.Ct. 215.]

8 Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process
9 Clauses of the Fifth and Fourteenth Amendments. In Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.
10 772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive
11 presumption that gifts made within two years prior to the donor's death were made in contemplation of death,
12 thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary
13 and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it
14 had 'held more than once that a statute creating a presumption which operates to deny a fair opportunity to
15 rebut it violates the due process clause of the Fourteenth Amendment.' Id., at 329, 52 S.Ct., at 362. See, e.g.,
16 Schlesinger v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); Hoeper v. Tax Comm'n, 284 U.S. 206,
17 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also Tot v. United States, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-
18 1246, 87 L.Ed. 1519 (1943); Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57
19 (1969). Cf. Turner v. United States, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970).

20 The more recent case of Bell v. Burson, 402 U.S. 535, 91 S.Ct. 1586, 29 L.Ed.2d. 90 (1971), involved a Georgia
21 statute which provided that if an uninsured motorist was involved in an accident and could not post security for
22 the amount of damages claimed, his driver's license must be suspended without any hearing on the question of
23 fault or responsibility. The Court held that since the State purported to be concerned with fault in suspending a
24 driver's license, it *447 could not, consistent with procedural due process, conclusively presume fault from
25 **2234 the fact that the uninsured motorist was involved in an accident, and could not, therefore, suspend his
26 driver's license without a hearing on that crucial factor."
27 [United States Supreme Court, Vlandis v. Kline, 412 U.S. 441 (1973)]

28 Government litigants who either make unchallenged presumptions unsupported by evidence or who are not required to prove
29 the facts substantiating the presumption with evidence are engaging in the establishment of a state sponsored religion in
30 violation of the First Amendment. Oftentimes, judges self-servingly permit presumptions to be made in the courtroom that
31 prejudice the rights of the private party who is litigating against the government so that they may advantage the government
32 position and thereby violate the requirement for equal protection and due process of law. In that sense, they make the
33 government into a superior being and a religion.

34 If you would like to know more about the abuse of presumption to favor the government and make them superior to and
35 unequal in relation to the people they are supposed to be serving, see:

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

36 **7.4 Government compels violation of religious practices using the authority of pagan law but** 37 **believers cannot enforce their religious laws against the government**

Exclusive government authority: Government can adversely affect the religious practices of religious groups who are
participating in government franchises.
Criminalization or oppression of the behavior by citizens: Government refuses to recognize the equal requirement that
individuals who are offering franchises to the government similar to Social Security can likewise impose duties
upon the government.
Parties injured by the exclusive authority: All those people who want to be able to play the same franchise scam that the
government does.

38 The U.S. Supreme Court has held that government franchises such as Social Security may impose duties upon persons that
39 interfere with their private affairs and religious salvation.

40 The District Court held the statutes requiring appellee to pay social security and unemployment insurance
41 taxes unconstitutional as applied, 497 F.Supp. 180 (1980). The court noted that the Amish believe it sinful not
42 to provide for their own elderly and needy and therefore are religiously opposed to the national social security
43 system. 3 The court also accepted appellee's contention that the Amish religion not only prohibits the
44 acceptance of social security benefits, but also bars all contributions by Amish to the social security system.
45 The District Court observed that in light of their beliefs, Congress has accommodated self-employed Amish

1 and self-employed members of other religious groups with similar beliefs by providing exemptions from social
2 security taxes. 26 U.S.C. 1402(g). 4 The Court's holding was based on both [455 U.S. 252, 256] the exemption
3 statute for the self-employed and the First Amendment; appellee and others "who fall within the carefully
4 circumscribed definition provided in 1402(g) are relieved from paying the employer's share of [social security
5 taxes] as it is an unconstitutional infringement upon the free exercise of their religion." 5 497 F.Supp., at 184.

6 Direct appeal from the judgment of the District Court was taken pursuant to 28 U.S.C. 1252.

7 The exemption provided by 1402(g) is available only to self-employed individuals and does not apply to employers
8 or employees. Consequently, appellee and his employees are not within the express provisions of 1402(g). Thus
9 any exemption from payment of the employer's share of social security taxes must come from a constitutionally
10 required exemption.

11 The preliminary inquiry in determining the existence of a constitutionally required exemption is whether the
12 payment [455 U.S. 252, 257] of social security taxes and the receipt of benefits interferes with the free exercise
13 rights of the Amish. The Amish believe that there is a religiously based obligation to provide for their fellow
14 members the kind of assistance contemplated by the social security system. Although the Government does not
15 challenge the sincerity of this belief, the Government does contend that payment of social security taxes will not
16 threaten the integrity of the Amish religious belief or observance. It is not within "the judicial function and judicial
17 competence," however, to determine whether appellee or the Government has the proper interpretation of the
18 Amish faith; "[c]ourts are not arbiters of scriptural interpretation." Thomas v. Review Bd. of Indiana Employment
19 Security Div., 450 U.S. 707, 716 (1981). 6 We therefore accept appellee's contention that both payment and
20 receipt of social security benefits is forbidden by the Amish faith. Because the payment of the taxes or receipt of
21 benefits violates Amish religious beliefs, compulsory participation in the social security system interferes with
22 their free exercise rights.

23 The conclusion that there is a conflict between the Amish faith and the obligations imposed by the social
24 security system is only the beginning, however, and not the end of the inquiry. Not all burdens on religion are
25 unconstitutional. See, e. g., Prince v. Massachusetts, 321 U.S. 158 (1944); Reynolds v. United States, 98 U.S.
26 145 (1879). The state may justify a limitation on religious liberty by showing that it is essential to accomplish an
27 overriding governmental interest. [455 U.S. 252, 258] Thomas, supra; Wisconsin v. Yoder, 406 U.S. 205 (1972);
28 Gillette v. United States, 401 U.S. 437 (1971); Sherbert v. Verner, 374 U.S. 398 (1963) .

29 **Because the social security system is nationwide, the governmental interest is apparent. *The social***
30 ***security system in the United States serves the public interest*** by
31 **providing a comprehensive insurance system with a variety of benefits available to all participants, with costs**
32 **shared by employers and employees.** 7 The social security system is by far the largest domestic governmental
33 program in the United States today, distributing approximately \$11 billion monthly to 36 million Americans. 8
34 The design of the system requires support by mandatory contributions from covered employers and employees.
35 This mandatory participation is indispensable to the fiscal vitality of the social security system. "[W]idespread
36 individual voluntary coverage under social security . . . would undermine the soundness of the social security
37 program." S. Rep. No. 404, 89th Cong., 1st Sess., pt. 1, p. 116 (1965). Moreover, a comprehensive national
38 social security system providing for voluntary participation would be almost a contradiction in terms and
39 difficult, if not impossible, to administer. Thus, the Government's interest in assuring [455 U.S. 252,
40 259] mandatory and continuous participation in and contribution to the social security system is very high. 9

41 The remaining inquiry is whether accommodating the Amish belief will unduly interfere with fulfillment of
42 the governmental interest. In Braunfeld v. Brown, 366 U.S. 599, 605 (1961), this Court noted that "to make
43 accommodation between the religious action and an exercise of state authority is a particularly delicate task .
44 . . because resolution in favor of the State results in the choice to the individual of either abandoning his
45 religious principle or facing . . . prosecution." The difficulty in attempting to accommodate religious beliefs in
46 the area of taxation is that "we are a cosmopolitan nation made up of people of almost every conceivable religious
47 preference." Braunfeld, supra, at 606. The Court has long recognized that balance must be struck between the
48 values of the comprehensive social security system, which rests on a complex of actuarial factors, and the
49 consequences of allowing religiously based exemptions. To maintain an organized society that guarantees
50 religious freedom to a great variety of faiths requires that some religious practices yield to the common good.
51 Religious beliefs can be accommodated, see, e. g., Thomas, supra; Sherbert, supra, but there is a point at which
52 accommodation would "radically restrict the operating latitude of the legislature." Braunfeld, supra, at 606.
53 10

54 Unlike the situation presented in Wisconsin v. Yoder, supra, it would be difficult to accommodate the
55 comprehensive [455 U.S. 252, 260] social security system with myriad exceptions flowing from a wide variety
56 of religious beliefs. The obligation to pay the social security tax initially is not fundamentally different from the
57 obligation to pay income taxes; the difference - in theory at least - is that the social security tax revenues are
58 segregated for use only in furtherance of the statutory program. There is no principled way, however, for purposes
59 of this case, to distinguish between general taxes and those imposed under the Social Security Act. If, for
60 example, a religious adherent believes war is a sin, and if a certain percentage of the federal budget can be
61 identified as devoted to war-related activities, such individuals would have a similarly valid claim to be exempt

1 from paying that percentage of the income tax. The tax system could not function if denominations were
2 allowed to challenge the tax system because tax payments were spent in a manner that violates their religious
3 belief. See, e. g., Lull v. Commissioner, 602 F.2d. 1166 (CA4 1979), cert. denied, 444 U.S. 1014 (1980);
4 Autenrieth v. Cullen, 418 F.2d. 586 (CA9 1969), cert. denied, 397 U.S. 1036 (1970). **Because the**
5 **broad public interest in maintaining a sound tax system is of**
6 **such a high order, religious belief in conflict with the payment**
7 **of taxes affords no basis for resisting the tax.**

8 *Congress has accommodated, to the extent compatible with a comprehensive national program, the practices*
9 *of those who believe it a violation of their faith to participate in the social security system. In 1402(g) Congress*
10 *granted an exemption, on religious grounds, to self-employed Amish and others. 11. Confining the 1402(g)*
11 *exemption to the self-employed [455 U.S. 252, 261] provided for a narrow category which was readily*
12 *identifiable. Self-employed persons in a religious community having its own "welfare" system are distinguishable*
13 *from the generality of wage earners employed by others.*

14 *Congress and the courts have been sensitive to the needs flowing from the Free Exercise Clause, but every person*
15 *cannot be shielded from all the burdens incident to exercising every aspect of the right to practice religious*
16 *beliefs. When followers of a particular sect enter into commercial activity as a matter of choice, the limits they*
17 *accept on their own conduct as a matter of conscience and faith are not to be superimposed on the statutory*
18 *schemes which are binding on others in that activity. **Granting an exemption from social security taxes to an***
19 ***employer operates to impose the employer's religious faith on the employees.*** Congress drew a line in 1402(g),
20 *exempting the self-employed Amish but not all persons working for an Amish employer. The tax imposed on*
21 *employers to support the social security system must be uniformly applicable to all, except as Congress provides*
22 *explicitly otherwise. 12*

23 *Accordingly, the judgment of the District Court is reversed, and the case is remanded for proceedings consistent*
24 *with this opinion.*
25 *[U.S. v. Lee, 455 U.S. 252 (1982)]*

26 Yet the same U.S. Supreme Court stated that the First Amendment does not authorize private individuals to use their religious
27 beliefs to impose obligations upon the government or to influence the internal affairs of the government:

28 *"Our cases have long recognized a distinction between the freedom of individual belief, which is absolute, and*
29 *the freedom of individual conduct, which is not absolute. This case implicates only the latter concern. Roy objects*
30 *to the statutory requirement that state agencies "shall utilize" Social Security numbers not because it places any*
31 *restriction on what he may believe or what he may do, but because he believes the use of the number may harm*
32 *his daughter's spirit.*

33 **Never to our knowledge has the Court interpreted the First Amendment to require the Government itself to**
34 **behave in ways that the individual believes will further his or her spiritual development or that of his or her**
35 **family. The Free Exercise Clause simply cannot be understood to require the Government to conduct its own**
36 **internal affairs in ways that comport with the religious beliefs of particular citizens. Just as the Government**
37 **may not insist that appellees engage in *700 any set form of religious observance, so appellees may not demand**
38 **that the Government join in their chosen religious practices by refraining from using a number to identify**
39 **their daughter. "[T]he Free Exercise Clause is written in terms of what the government cannot do to the**
40 **individual, not in terms of what the individual can extract from the government."** Sherbert v. Verner, 374
41 U.S. 398, 412, 83 S.Ct. 1790, 1798, 10 L.Ed.2d. 965 (1963) (Douglas, J., concurring).

42 *As a result, Roy may no more prevail on his religious objection to the Government's use of a Social Security*
43 *number for his daughter than he could on a sincere religious objection to the size or color of the Government's*
44 *filing cabinets. The Free Exercise Clause affords an individual protection from certain forms of governmental*
45 *compulsion; it does not afford an individual a right to dictate the conduct of the Government's internal*
46 *procedures.*
47 *[Bowen v. Roy, 476 U.S. 693, 106 S.Ct. 2147 (U.S.Pa.,1986)]*

48 Why are the standards unequal? Because those who were the subject of these cases were engaged in a federal franchise called
49 social security which had the result of making the government into a "parens patriae" and making them into persons under a
50 legal disability.

51 **"The proposition is that the United States, as the grantor of the franchises of the company, the author of its**
52 **charter, and the donor of lands, rights, and privileges of immense value, and as parens patriae, is a trustee,**
53 **invested with power to enforce the proper use of the property and franchises granted for the benefit of the**
54 **public."**
55 *[U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)]*

1 What we end up with above is a double standard:

- 2 1. The government creates a franchise that confers a usually financial “benefit”, not by the definition of the franchise
- 3 participant, but by the definition of the government.
- 4 2. Consent to participate is fraudulently procured. Consent to participate in Social Security, in most cases, is obtained from
- 5 the parents of minors, and not directly by the individual. Parents cannot obligate minors beyond the age of 18.
- 6 3. Beyond the age of 18, the government falsely PRESUMES constructive consent based on use of the number, even though
- 7 he in most cases is constructively compelled to use it.
- 8 4. The Social Security Administration continues to insist that participation is voluntary, but at the same time refuses to
- 9 prosecute employers and financial institutions who compel use of social security numbers as a means of identification,
- 10 making the program effectively and constructively mandatory in most cases. This is a FRAUD upon the people. See:

Letter from Social Security Administration, SEDM Exhibit #07.004

<http://sedm.org/Exhibits/ExhibitIndex.htm>

11 On the other hand, we the People are prohibited from:

- 12 1. Creating our own franchise, such as that of paying the government money in any form with strings attached. Notice in
- 13 the above Lee case, the nexus for enforcing the Social Security franchise against the participants was “engaging in
- 14 commerce”, and thereby surrendering sovereign immunity pursuant to 28 U.S.C. §1605:

15 *“When followers of a particular sect enter into commercial activity as a matter of choice, the limits they accept*
16 *on their own conduct as a matter of conscience and faith are not to be superimposed on the statutory schemes*
17 *which are binding on others in that activity.”*
18 *[U.S. v. Lee, 455 U.S. 252 (1982)]*

19
20 [TITLE 28 > PART IV > CHAPTER 97 > § 1605](#)
21 [§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

22 *(a) A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any*
23 *case—*

24 *(2) in which the action is based upon a commercial activity carried on in the United States by the foreign state;*
25 *or upon an act performed in the United States in connection with a commercial [employment or federal benefit]*
26 *activity of the foreign state elsewhere; or upon an act outside the territory of the United States in connection with*
27 *a commercial activity of the foreign state elsewhere and that act causes a direct effect in the United States;*

- 28 2. Obtaining the government’s constructive or implied consent to our franchise through their act of accepting the money or
- 29 “benefit”.

30 *“The Government urges that the Power Company is estopped to question the validity of the Act creating the*
31 *Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297*
32 *U.S. 323] maintain this suit. The principle is invoked that one who accepts the benefit of a statute cannot*
33 *be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;*
34 *Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260*
35 *U.S. 469.”*
36 *[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

37 *“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity*
38 *under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”*
39 *[Papasan v. Allain, 478 U.S. 265 (1986)]*

- 40 3. Setting the fees, charges, or terms established by the governments acceptance of the financial benefits we send to it. For
- 41 instance, I would like to create a franchise whereby I attach conditions to the money or services I provide to the
- 42 government through the tax system. The terms of the franchise are that in return for acceptance of the “benefits” of the
- 43 government donation franchise, the government must return all the tax and penalty assessments it makes against me plus
- 44 \$1,000 per hour for my services in supervising their participation.

45 The only reason we can’t pull the same trick that the government does against us to trap us into their “statutory scheme” is

46 because:

1 1. Courts hypocritically say that sovereign immunity dictates that the government’s consent must be procured in writing or
2 in a statute, and cannot be procured constructively or by action:

3 *“Every man is supposed to know the law. A party who makes a contract with an officer [of the government]*
4 *without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids*
5 *in the violation of the law.”*
6 *[Clark v. United States, 95 U.S. 539 (1877)]*

7 2. The government refuses to enforce the waiver of sovereign immunity against itself when it engages in commerce with
8 private citizens that affects their lives, as mandated by 28 U.S.C. §1605.

9 Yet we can’t impose the same obligation upon the government by requiring that our consent must be in writing, in order to
10 prevent them from defrauding us the same way. Hypocrisy!

11 **7.5 Government compels citizens to engage in franchises but citizens cannot create their own**
12 **franchises and compel the government to participate**¹²⁷

<p><u>Exclusive government authority</u>: Ability to enforce franchises against persons who do not consent and who are not domiciled within federal territory</p> <p><u>Criminalization or oppression of the behavior by citizens</u>: Government refuses to recognize the requirement for express consent by all those participating in franchises, such as Social Security, Medicare, income tax, etc. They also refuse to enforce the equal right of private parties to obligate the government without their express written consent using implied contracts like the government does.</p> <p><u>Parties injured by the exclusive authority</u>: Everyone who wants to avoid government franchises and thereby retain all of the constitutionally protected rights, which the Declaration of Independence says are “unalienable”, which means that they cannot be bargained away through any commercial process..</p>

13 Franchises are the main method by which the constitutional requirement for equal protection by the government can be and
14 often is avoided, thus making the government into a “*parens patriae*” and pagan deity in relation to the populace. For instance,
15 the courts label the government as a “*parens patriae*” in relation to corporations:

16 *The proposition is that the United States, as the grantor of the franchises of the company, the author of its*
17 *charter, and the donor of lands, rights, and privileges of immense value, and as parens patriae, is a trustee,*
18 *invested with power to enforce the proper use of the property and franchises granted for the benefit of the*
19 *public.*

20 [. . .]

21 *The liberal manner in which the government has aided this company in money and lands is much urged upon us*
22 *as a reason why the rights of the United States should be liberally construed. This matter is fully considered in*
23 *the opinion of the court already cited, in United States v. Union Pacific Railroad Co. (supra), in which it is shown*
24 *that it was a wise liberality for which the government has received all the advantages for which it bargained, and*
25 *more than it expected. In the feeble infancy of this child of its creation, when its life and usefulness were very*
26 *uncertain, the government, fully alive to its importance, did all that it could to strengthen, support, and sustain*
27 *it. Since it has grown to a vigorous manhood, it may not have displayed the gratitude which so much care*
28 *called for. If this be so, it is but another instance of the absence of human affections which is said to*
29 *characterize all corporations. It must, however, be admitted that it has fulfilled the purpose of its creation and*
30 *realized the hopes which were then cherished, and that the government has found it a useful agent, enabling*
31 *it to save vast sums of money in the transportation of troops, mails, and supplies, and in the use of the telegraph.*
32 *[U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)]*

33 The term “*parens patriae*” is then defined as follows:

34 *PARENS PATRIAE. Father of his country; parent of the country. In England, the king. In the United States, the*
35 *state, as a sovereign-referring to the sovereign power of guardianship over persons under disability; In re*
36 *Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; such as minors, and insane and incompetent*
37 *persons; McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925.*
38 *[Black’s Law Dictionary, Sixth Edition, p. 1269]*

¹²⁷ Adapted with permission from *Government Instituted Slavery Using Franchises*, Form #05.030, Section 15.7; <http://sedm.org/Forms/FormIndex.htm>.

1 The nature of the government as a “*parens patriae*” applies to all those who participate in government franchises, which
2 include the following:

- 3 1. Corporations.
- 4 2. Social Security.
- 5 3. Income taxes.
- 6 4. Driver’s licenses.
- 7 5. Marriage licenses.
- 8 6. Professional licenses.
- 9 7. Becoming a notary public.
- 10 8. Medicare.
- 11 9. Unemployment insurance.
- 12 10. Public assistance of all kinds.

13 The use of franchises to destroy the requirement for equal protection and elevate the government to the status of godhood
14 would not be a problem if the pertinent constitutional constraints were scrupulously honored in administering the franchises,
15 which are:

- 16 1. The franchises were only offered to persons physically domiciled federal territory where the Bill of Rights do NOT
17 apply. The Constitution forbids the government from alienating you from your rights through licensing, and so they
18 can’t offer franchises outside of federal territory. The Declaration of Independence says that your rights are Unalienable,
19 and therefore cannot be bargained away in relation to the government. The only place they can therefore be transferred
20 under a franchise agreement is in places where they DO NOT exist!

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

- 23 2. All those participating in franchises were required to consent in writing. The writing they sign must specify all the rights
24 they surrender in exchange for the “privileges” or “benefits” procured. This writing is usually called a “license”, and
25 only those who apply and consent can procure such licenses.
- 26 3. The franchises are only offered to their only lawful audience, which is government employees and officials and NOT
27 private persons. The government isn’t allowed to pay money to private persons and can only pay money to its own
28 employees in the official conduct of their jobs. This includes Social Security, Medicare, Medicaid, etc, all of which can
29 only lawfully be offered to government employees and not private persons. See:

“Public” v. “Private” Employment: You Really Work for Uncle Sam If You Receive Federal Benefits
<http://fanguardian.org/Subjects/Taxes/Articles/PublicVPrivateEmployment.htm>

30 However, what governments often do because they covet your property is create franchises, use vague terms on the
31 applications that create false presumptions about your status, and procure your consent to the franchise agreement invisibly,
32 by coercion, or otherwise indirectly compel you to participate in the franchise. They also deliberately ignore the requirement
33 that they cannot offer franchises outside of federal territory not protected by the Bill of Rights or to persons who are not
34 eligible because they are not already “employees” of the government, in what amounts to a conspiracy against your rights.
35 By thus forcing you into franchises, the government transforms from a “protector” to a “*parens patriae*” and “employer” in
36 most cases and thereby elevates itself to an unequal position of being a “superior being” under the terms of the franchise
37 agreement. This fraud is extensively documented in the form below:

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

38 The remainder of this section will describe how governments engage in a criminal conspiracy to destroy your rights through
39 procuring your consent not in writing, but instead constructively and invisibly, and by offering benefits to persons who are
40 not eligible because either not domiciled on federal territory or not otherwise engaged in a “public office” within the United
41 States federal government. They do this primarily to recruit more “taxpayers” illegally and to deprive you of your rights to
42 life, liberty, and property. This conspiracy, ironically, is the very opposite of the reason that government was created to begin
43 with, which was to PROTECT, not DESTROY, your rights.

1 There is an unspoken presumption within law that those who consent to a thing do so for their own benefit and that they
2 cannot and will not be harmed by anything they consent to:

3 *Volunt non fit injuria.*

4 *He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

5 *Consensus tollit errorem.*

6 *Consent removes or obviates a mistake. Co. Litt. 126.*

7 *Invito beneficium non datur.*

8 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*
9 *considered as assenting. Vide Assent.*

10 *Melius est omnia mala pati quam malo consentire.*

11 *It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

12 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*

13 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.*

14 *Non videtur consensum retinuisse si quis ex praescripto minantis aliquid immutavit.*

15 *He does not appear to have retained his consent, if he have changed anything through the means of a party*
16 *threatening. Bacon's Max. Reg. 33.*

17 *[Bouvier's Maxims of Law, 1856;*

18 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

19 All franchises are contracts between the grantor and the grantee that result in a voluntary surrender of rights by both parties.
20 This surrender of rights constitutes the mutual consideration exchanged between the parties. The main purpose for the
21 establishment of all governments is the protection and preservation of these rights by preventing and punishing their
22 INVOLUNTARY surrender. All contracts and agreements, including franchise agreements, require voluntary consent
23 completely absent any kind of duress. Furthermore, the Constitution forbids interference by a state government with your
24 right to contract.

25 *U.S. Constitution*

26 *Article 1, Section 10.*

27 **No State shall** enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin
28 Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any
29 Bill of Attainder, ex post facto Law, Law impairing the Obligation of Contracts, or grant any Title of Nobility.

30 The U.S. Supreme Court has also said that the federal government also may not lawfully interfere with your right to contract.

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

1 It is therefore self-evident that no government may lawfully either compel you to contract, to not contract, or to prescribe the
2 terms and conditions under which you must contract. Since all franchises are contracts, the implication is that no government
3 may lawfully compel you to:

- 4 1. Sign or consent to a franchise agreement.
- 5 2. Consent without being fully informed of all the rights that are surrendered:

6 *Non videntur qui errant consentire.*
7 *He who errs is not considered as consenting. Dig. 50, 17, 116.*
8 *[Bouvier's Maxims of Law, 1856;*
9 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

10 *"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with*
11 *sufficient awareness of the relevant circumstances and likely consequences."*
12 *[Brady v. U.S., 397 U.S. 742 (1970)]*

- 13 3. Apply for a license of any kind, which is the equivalent of consenting to a franchise.

14 *"A state cannot impose restrictions on the acceptance of a license that will deprive the licensee of his*
15 *constitutional rights".*
16 *[Ruckenbrod v. Mullins, 102 Utah 548, 133 P.2d. 325, 144 A.L.R. 839]*

- 17 4. Lie on the franchise agreement or application for benefits by penalizing or threatening to penalize you for truthfully
18 disclosing that you were under duress in signing it.

19 *Non videtur consensus retinuisse si quis ex praescripto minantis aliquid immutavit.*
20 *He does not appear to have retained his consent, if he have changed anything through the means of a party*
21 *threatening. Bacon's Max. Reg. 33.*
22 *[Bouvier's Maxims of Law, 1856;*
23 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

- 24 5. Accept any benefit or obligation arising out of a franchise against your will. This would constitute involuntary servitude
25 in violation of the Thirteenth Amendment, [42 U.S.C. §1994](#), and [18 U.S.C. §1589](#).

26 *Quod meum est sine me auferri non potest.*
27 *What is mine [constitutional rights] cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent*
28 *Domain.*
29 *[Bouvier's Maxims of Law, 1856;*
30 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

31 *Invito beneficium non datur.*
32 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*
33 *considered as assenting. Vide Assent.*
34 *[Bouvier's Maxims of Law, 1856;*
35 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

- 36 6. Deprive you of the right to require that your consent MUST be procured ONLY in writing and that all rights surrendered
37 must appear on the contract itself. If the U.S. Government can be delegated authority to pass a law requiring that all
38 contracts with the government MUST be reduced to writing, then the people must ALSO have that authority, because all
39 the government's authority is delegated from we the people.

40 *"Every man is supposed to know the law. A party who makes a contract with an officer without having it*
41 *reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation*
42 *of the law."*
43 *[Clark v. United States, 95 U.S. 539 (1877)]*

- 44 7. Interfere with your right reserve all your rights pursuant to U.C.C. 1-308 when signing said franchise agreements. The
45 method for doing that is to write the following below to your signature.

46 *"All rights reserved without prejudice, U.C.C. 1-308 and its successor, UCC 1-207."*

- 47 8. Prescribe the terms under which your signature or penalty of perjury statement on the signature are provided, and
48 especially if the standard perjury statement would cause perjury because it places the person on federal territory. This is

true of all IRS Forms, which invoke [28 U.S.C. §1746\(2\)](#) and therefore mandate PERJURY under penalty of perjury if not modified. For details, see:

[Tax Form Attachment](#), Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

What governments do to circumvent the above limitations upon their authority is to try to avoid or hide the requirement for explicit or implicit consent:

1. Refusing to acknowledge that the thing being enforced is a franchise. Remember, all franchises are contracts and therefore they don't need a liability statute. The I.R.C. Subtitle A has NO liability statute because it is a franchise, and yet when this fact is pointed out in court and the government's jurisdiction is challenged by demanding, pursuant to a quo warranto action, that they produce either evidence of liability or evidence of consent, they refuse to satisfy either requirement. This amounts to treason, because they cannot compel you into indentured economic servitude by making presumptions about your consent or your liability.

*"In another, not unrelated context, Chief Justice Marshall's exposition in Cohens v. Virginia, 6 Wheat, 264 (1821), could well have been the explanation of the Rule of Necessity; he wrote that a court "must take jurisdiction if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines of the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with whatever difficulties, a case may be attended, we must decide it, if it be brought before us. **We have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the constitution.** Questions may occur which we would gladly avoid; but we cannot avoid them." Id., at 404 (emphasis added)
[U.S. v. Will, 449 U.S. 200 (1980)]*

2. Judges refusing to require that evidence of consent must appear on the record of the litigation when the government's jurisdiction to enforce the terms of the franchise is challenged in a court of law. This approach violates the presumption of innocence until proven guilty that is the foundation of American jurisprudence. If a person is presumed innocent until proven guilty, then he must also be presumed to be EXEMPT from all government franchises and OTHER than a "franchisee" until the government produces admissible evidence of consent to the franchise on the record of the judicial proceeding.
3. They write the franchise agreement so that that explicit written consent is *not* required and within the franchise agreement, create unconstitutional and prejudicial "statutory presumptions" which *imply* consent based on partaking of the benefits of the franchise. One's conduct in partaking of the benefits of the franchise then provides evidence of "implied consent".

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to the person accepting.

4. They unlawfully apply penalties authorized under the franchise agreement against those who clearly are not party to the franchise agreement. For instance, they penalize "nontaxpayers" for refusing to act like "taxpayers". This is one of the main methods by which they recruit more "taxpayers" and franchisees, in fact, and it is highly illegal because it constitutes an unlawful "bill of attainder", which is a penalty against other than a franchisee without a court trial.

Bill of attainder. Legislative acts, no matter what their form, that apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. *United States v. Brown*, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; *United States v. Lovett*, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. **An act is a "bill of attainder" when the punishment is death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the scope of the constitutional prohibition.** U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec. 10 (as to state legislatures).
[Black's Law Dictionary, Sixth Edition, page 165]

5. They make those who administer the franchise exempt from liability for false or fraudulent statements or acts, which constitutes a license to LIE to the public. This license to lie to the public is then used to:

1 5.1. Deceive the public into believing that EVERYONE is a party to the franchise by calling EVERYONE a “taxpayer”.
2 The term “taxpayer” is defined in [26 U.S.C. §7701\(a\)\(14\)](#) as a person subject to the IRC. Only those who consent
3 can be subject, and so by calling everyone a “taxpayer”, they are making a presumption that EVERYONE consents
4 to be party to the franchise agreement. These tactics are exhaustively exposed in the following free pamphlet:

Who are “Taxpayers” and Who Needs and “Taxpayer Identification Number”?, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>

5 5.2. Falsely describe the franchise agreement as “public law” that applies equally to everyone, rather than “private law”
6 which applies only to those who explicitly or implicitly consent.

7 5.3. Falsely state that EVERYONE has an affirmative legal duty to regularly submit evidence to the government which
8 connects their neighbors, employees, and friends to participation in the franchise. For instance, the IRS encourages
9 EVERYONE to file information returns for all payments to anyone, including those that are NOT connected to the
10 “trade or business” franchise. This FRAUD is exhaustively described in the following pamphlet on our website:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>

11 For further details on how they license public servants to LIE, see the following amazing article:

*Federal Courts and the IRS’ Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following
Its Own Written Procedures, Family Guardian Fellowship*
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

12 6. By refusing to provide remedies to the public to correct evidence submitted by third parties which might connect them
13 to the franchise. For instance, refusing to provide a form or procedure to the public which would correct erroneous IRS
14 Form W-2’s submitted by ignorant private employers WITHOUT submitting a tax return to the government that
15 FURTHER violates the right to privacy. [26 U.S.C. §6041\(a\)](#) says that the IRS Form W-2 is the method for connecting
16 workers to the “trade or business” franchise, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public
17 office”. The only form provided by the IRS for remedying false W-2’s that the falsely accused worker can submit is IRS
18 Form 4852, and this form can ONLY be submitted attached to a fully completed tax return. There is no method provided
19 to correct these false W-2 reports WITHOUT submitting a tax return.

20 7. They silently “presume” that you consented. This makes the process of consent effectively “invisible” and then becomes
21 a vehicle to falsely claim to the public that “participation is mandatory”. All such presumptions which might injure a
22 constitutionally guaranteed right are unconstitutional and a violation of due process of law. See:

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

23 8. They issue an identifying number in association with signing up for the franchise which is public property and then
24 silently presume that use of this public property constitutes constructive consent to the terms of the franchise agreement.
25 This is how Social Security and the federal and state income taxes work. See:

About SSNs and TINs on Government Forms and Correspondence, Form #05.012
<http://sedm.org/Forms/FormIndex.htm>

26 If you would like to know more about the above kinds of games in fraudulently procuring your consent, we refer you to the
27 following detailed treatment on our website:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

28 Those who value their freedom should be on the lookout for all of the above types of usurpations and take extraordinary steps
29 to ensure that they are not victimized by them. The result of compelled participation in franchises is that the government-
30 citizen relationship is transformed into an “employer”-“employee” relationship, and employees always get the short end of
31 the stick in relation to their employer, making the employer into a “supernatural being” who can do things that “employees”
32 can’t without being fired or disciplined. By making you into an “employee” or “public officer” in relation to them, they have
33 made you into a “peon” who is now surety to pay off endless mountains of federal debt.

34 *peonage 1 a: the use of laborers bound in servitude because of debt b: a system of convict labor by which convicts*
35 *are leased to contractors 2: the condition of a peon.*

36 *peon 3 a: a person held in compulsory servitude to a master for the working out of an indebtedness b: DRUDGE,*
37 *MENIAL*
38 *[Webster’s Ninth New Collegiate Dictionary, ISBN 0-87779-509-6, 1983, p. 871]*

1 The definition of “employee” on the IRS Form W-4 proves that you work not for your private employer, but for Uncle Sam.
2 If you signed an IRS Form W-4, you are the equivalent of a “Kelly Girl” working for Uncle Sam who is on loan to your
3 private employer:

4 [26 U.S.C. Sec. 3401\(c\) Employee](#)

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

10 [26 C.F.R. §31.3401\(c\)-1 Employee:](#)

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

16 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
17 [§ 552a. Records maintained on individuals](#)

18 (a) Definitions.— For purposes of this section—

19 (13) the term “Federal personnel” means [not "includes", but MEANS] officers and employees of the Government
20 of the United States, members of the uniformed services (including members of the Reserve Components),
21 **individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the**
22 **Government of the United States (including survivor benefits) [and ALSO including Social Security].**

23 Once you became a “peon” called an “employee” of the federal government, you surrendered your constitutional rights You
24 were DUPED!

25 *“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*
26 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity*
27 *as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees.*
28 *Private citizens cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, [425](#)*
29 *[U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable cause, but in many*
30 *circumstances government employees can. O'Connor v. Ortega, [480 U.S. 709, 723](#) (1987) (plurality opinion);*
31 *id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the*
32 *government information that may incriminate them, but government employees can be dismissed when the*
33 *incriminating information that they refuse to provide relates to the performance of their job. Gardner v.*
34 *Broderick, [[497 U.S. 62, 95](#)] [392 U.S. 273, 277](#)-278 (1968). With regard to freedom of speech in particular:*
35 *Private citizens cannot be punished for speech of merely private concern, but government employees can be fired*
36 *for that reason. Connick v. Myers, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished for partisan*
37 *political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public*
38 *Workers v. Mitchell, [330 U.S. 75, 101](#) (1947); Civil Service Comm'n v. Letter Carriers, [413 U.S. 548, 556](#) (1973);*
39 *Broadrick v. Oklahoma, [413 U.S. 601, 616](#)-617 (1973).”*
40 *[Rutan v. Republican Party of Illinois, [497 U.S. 62](#) (1990)]*

41 **7.6 Government licenses attorneys for public protection but contracting with unlicensed**
42 **persons for assistance in obeying the law is a crime**

<p><u>Exclusive government authority:</u> Excluding everyone but licensed attorneys from litigating in court.</p> <p><u>Criminalization or oppression of the behavior by citizens:</u> Citizens right to contract to obtain help that is not licensed is interfered with and criminalized.</p> <p><u>Parties injured by the exclusive authority:</u> Everyone who needs legal help, because the cost of services is raised. Also, everyone litigating against the government, because licensed attorneys will avoid confronting government corruption for fear of losing their license.</p>
--

43 Licensed attorneys admitted by the supreme court in their state are the only ones ordinarily permitted to “practice law” in a
44 court of law. It is ILLEGAL for those not so licensed to “practice law”. In that sense, licensed attorneys enjoy a legalized
45 monopoly on offering legal services, and this state-sanctioned monopoly:

1. Criminalizes competition. In all states, persons offering legal services who are not licensed can be convicted of a crime and put in jail.
2. Compels persons to pay exorbitant legal costs in order to protect their rights in court.
3. Deprives the indigents with no assets of legal representation and thereby prejudices defense of their rights.
4. Makes licensed attorneys into a state sanctioned “priesthood” who execute “worship services” in the state sponsored church called “court”.
5. Interferes with the right to contract of parties, by preventing persons from contracting with people who are otherwise qualified to practice but have deliberately avoided government licensing so that they are not censored or restricted when challenging illegal government actions.
6. Destroys the independence and integrity of the legal profession as a check and balance against government corruption, because the threat of losing a license against an attorney who is prosecuting government corruption typically causes them to avoid prosecuting government corruption.

The main reason why attorney licensing elevates government and licensed attorneys to the status of godhood and superior being is that:

1. Attorneys avoid prosecuting government corruption for fear of losing their license. This has the effect of allowing government to engage in crime while prohibiting others from doing it.
2. Creates a special, privileged class of individuals called “attorneys” and makes the title of attorney into a “Title Of Nobility” prohibited by the Constitution. See Article 1, Section 9, Clause 8 of the United States Constitution.

If you would like to know more about the attorney licensing and its evils, see:

Unlicensed Practice of Law, Form #05.029
<http://sedm.org/Forms/FormIndex.htm>

7.7 Police Officers Allowed to Violate and are Protected in Violating the Law with Impunity but Citizens Can't

Exclusive government authority: Police officers can violate the law with impunity and assert “qualified immunity” as a defense in any proceeding against them by a private citizen by simply claiming that they weren’t aware of the law they were violating.

Criminalization or oppression of the behavior by citizens: Courts insisting that ignorance of the law does not excuse the citizen, but does excuse police officers.

Parties injured by the exclusive authority: Everyone whose constitutional rights have been violated by a police officer and who sues the police officer in court for a violation of those rights.

The courts are fond of saying that “ignorance of the law is no excuse”:

***Under ordinary circumstances, ignorance of the law is no excuse for committing a crime. But that principle presupposes a penal statute that adequately puts citizens on notice of what is illegal.** The Constitution cannot tolerate schemes that criminalize categories of speech that the Court has conceded to be so vague and uncertain that they cannot “be defined legislatively.” *Smith v. United States*, 431 U.S., at 303, 97 S.Ct., at 1765. If a legislature cannot define the crime, *Richard Pope and Michael Morrison* should not be expected to. Criminal prosecution under these circumstances “may be as much of a trap for the innocent as the ancient laws of Caligula.” *United States v. Cardiff*, 344 U.S. 174, 176, 73 S.Ct. 189, 190, 97 L.Ed. 200 (1952).” [Pope v. Illinois, 481 U.S. 497, 107 S.Ct. 1918 (U.S.Ill.,1987)]*

*“Generally state officials know something of the individual’s basic legal rights. If they do not, they should, for they assume that duty when they assume their office. **Ignorance of the law is no excuse for men in general. It is less an excuse for men whose special duty is to apply it, and therefore to know and observe it.** If their knowledge is not comprehensive, state officials know or should know when they pass the limits of their authority, so far at any rate that their action exceeds honest error of judgment and amounts to abuse of their office and its function. When they enter such a domain in dealing with the citizen’s rights, they should do so at their peril, whether that *130 be created by state or federal law. For their sworn oath and their first duty are to uphold the Constitution, then only the law of the state which too is bound by the charter. Since the statute, as I think, condemns only something more than error of judgment, made in honest effort at once to apply and to follow the law, cf. *United States v. Murdock*, 290 U.S. 389, 54 S.Ct. 223, 78 L.Ed. 381, officials who violate it must act in intentional or reckless disregard of individual rights and cannot be ignorant that they do great wrong.FN32 This being true,*

1 they must be taken to act at peril of incurring the penalty placed upon such conduct by the federal law, as they
2 do of that the state imposes.”
3 [*Screws v. U.S.*, 325 U.S. 91, 65 S.Ct. 1031 (U.S. 1945)]

4 On the other hand, ignorance of the law IS an excuse if you are a police officer!:

5 (a) Neither the common law nor public policy affords any support for absolute immunity. Such immunity cannot
6 be permitted on the basis that petitioner's function in seeking the arrest warrants was similar to that of a
7 complaining witness, since complaining witnesses were not absolutely immune at common law. **As a matter of**
8 **public policy, qualified immunity provides ample protection to all but the plainly incompetent or those who**
9 **knowingly violate the law.** Nor is there any tradition of absolute immunity for a police officer requesting a
10 warrant comparable to that afforded a prosecutor at common law. In the case of an officer applying for a warrant,
11 the judicial process will on the whole benefit from a rule of qualified rather than absolute immunity. The Harlow
12 “objective reasonableness” standard, which gives ample room for mistaken judgments, will not deter an officer
13 from submitting an affidavit when there is probable cause to make an arrest, and defines the qualified immunity
14 *336 accorded an officer whose request for a warrant allegedly caused an unconstitutional arrest. P. 1096.”
15 [*Malley v. Briggs*, 475 U.S. 335, 341, 106 S.Ct. 1092, 89 L.Ed.2d. 271 (1986)]
16

17 **“The qualified immunity standard, which is today more protective of officials than it was at the time Imbler was**
18 **decided, *480 provides ample support to all but the plainly incompetent or those who knowingly violate the**
19 **law.”**
20 [*Burns v. Reed*, 500 U.S. 478, 111 S.Ct. 1934 (U.S.Ind.,1991)]

21 So on the one hand, the citizen may not plead ignorance of the law as a defense in his violations of it, but police officers can
22 and often do use their pretended ignorance of the law as an excuse to evade personal liability in the case where they are sued
23 for misconduct or violation of right and plead qualified immunity.

24 There is only one case where the citizen may use ignorance of the law as an excuse for violating it, which is that of tax cases.
25 Congress requires that all tax crimes have “willfulness” as a prerequisite.

26 *The general rule that ignorance of the law or a mistake of law is no defense to criminal prosecution is deeply*
27 *rooted in the American legal system. See, e.g., [United States v. Smith](#), 5 *Wheat.* 153, 182, 5 *L.Ed.* 57 (1820)*
28 *(Livingston, J., dissenting); [Barlow v. United States](#), 7 *Pet.* 404, 411, 8 *L.Ed.* 728 (1833); [Reynolds v. United](#)*
29 *States, 98 U.S. 145, 167, 25 *L.Ed.* 244 (1879); [Shevlin-Carpenter Co. v. Minnesota](#), 218 U.S. 57, 68, 30 *S.Ct.* 663,*
30 *666, 54 *L.Ed.* 930 (1910); [Lambert v. California](#), 355 U.S. 225, 228, 78 *S.Ct.* 240, 242, 2 *L.Ed.2d.* 228 (1957);*
31 *[Liparota v. United States](#), 471 U.S. 419, 441, 105 *S.Ct.* 2084, 2096, 85 *L.Ed.2d.* 434 (1985) (WHITE, J.,*
32 *dissenting); O. Holmes, *The Common Law* 47-48 (1881). Based on the notion that the law is definite and*
33 *knowable, the common law presumed that every person knew the law. This common-law rule has been applied by*
34 *the Court in numerous cases construing criminal statutes. See, e.g., [United States v. International Minerals &](#)*
35 *[Chemical Corp.](#), 402 U.S. 558, 91 *S.Ct.* 1697, 29 *L.Ed.2d.* 178 (1971); [Hamling v. United States](#), 418 U.S. 87,*
36 *119-124, 94 *S.Ct.* 2887, 2808-2911, 41 *L.Ed.2d.* 590 (1974); [Boyce Motor Lines, Inc. v. United States](#), 342 U.S.*
37 *337, 72 *S.Ct.* 329, 96 *L.Ed.* 367 (1952).*

38 *The proliferation of statutes and regulations has sometimes made it difficult for the average citizen to know and*
39 *comprehend*200 the extent of the duties and obligations imposed by the tax laws. Congress has accordingly*
40 *softened the impact of the common-law presumption by making specific intent to violate the law an element of*
41 *certain federal criminal tax offenses. Thus, the Court almost 60 years ago interpreted the statutory term*
42 *“willfully” as used in the federal criminal tax statutes as carving out an exception to the traditional rule. This*
43 *special treatment of criminal tax offenses is largely due to the complexity of the tax laws. In [United States v.](#)*
44 *[Murdock](#), 290 U.S. 389, 54 *S.Ct.* 223, 78 *L.Ed.* 381 (1933), the Court recognized that:*

45 *“Congress did not intend that a person, by reason of a bona fide misunderstanding as **610 to his liability for*
46 *the tax, as to his duty to make a return, or as to the adequacy of the records he maintained, should become a*
47 *criminal by his mere failure to measure up to the prescribed standard of conduct.” [Id.](#), at 396, 54 *S.Ct.*, at 226.*
48 [*Cheek v. U.S.*, 498 U.S. 192, 111 S.Ct. 604 (U.S.Ind.,1991)]

1 **7.8 Only “customers” of the government called “citizens” or “residents” can be issued**
2 **government ID but it is illegal or frowned upon for anyone else to issue private ID to avoid**
3 **becoming a government customer**

Exclusive government authority: Identification documents are only lawful if issued by the government.

Criminalization or oppression of the behavior by citizens: Private citizens are discriminated against, discouraged, an even prosecuted or fraud when they issue their own private documents that are not associated with any government entity.

Parties injured by the exclusive authority: Persons who do not wish to select a domicile within the government’s jurisdiction are deprived the ability, in most cases, to engage in private commerce with others.

4 Government-issued identification is the method by which most people in private industry authenticate the identity of the
5 holder. This authentication usually occurs in the context of a commercial transaction of some kind in order to prevent fraud
6 and to secure the transaction in case the services contracted are not paid for or the contract terms are violated. The issuance
7 of government ID therefore constitutes a formal recognition of the legitimacy of the identity of a person by the government
8 involved.

9 The primary method of issuing government identification documents is at the state level by the issuance of either a driver’s
10 license or a state ID, both of which are issued usually by the Department of Motor Vehicles within the state. In all cases we
11 are familiar with, these government issued driver’s licenses and state ID’s may *only* be issued to persons who have a
12 “domicile” within the state, and who therefore consent or agree to be subject to the civil laws within said state:

13 [California Vehicle Code](#)

14 516. **“Resident”** means any person who manifests an intent to live or be located in this state on more than a
15 temporary or transient basis. Presence in the state for six months or more in any 12-month period gives rise to
16 a rebuttable presumption of residency.

17 *The following are evidence of residency for purposes of vehicle registration:*

- 18 (a) Address where registered to vote.
19 (b) Location of employment or place of business.
20 (c) Payment of **resident** tuition at a public institution of higher education.
21 (d) Attendance of dependents at a primary or secondary school.
22 (e) Filing a homeowner’s property tax exemption.
23 (f) Renting or leasing a home for use as a residence.
24 (g) Declaration of residency to obtain a license or any other privilege or benefit not ordinarily extended to a
25 nonresident.
26 (h) Possession of a California driver’s license.
27 (i) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

28 [SOURCE: [http://www.leginfo.ca.gov/cgi-](http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=49966114921+5+0+0&WAISaction=retrieve/)
29 [bin/waisgate?WAISdocID=49966114921+5+0+0&WAISaction=retrieve/](http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=49966114921+5+0+0&WAISaction=retrieve/)
30

31 California Vehicle Code

32 12505. (a) (1) For purposes of this division only and notwithstanding Section 516, **residency shall be determined**
33 **as a person’s state of domicile. “State of domicile” means the state where a person has his or her true, fixed,**
34 **and permanent home and principal residence and to which he or she has manifested the intention of returning**
35 **whenever he or she is absent.**

36 **Prima facie evidence of residency for driver’s licensing purposes includes, but is not limited to, the following:**

- 37 **(A) Address where registered to vote.**
38 **(B) Payment of resident tuition at a public institution of higher education.**
39 **(C) Filing a homeowner’s property tax exemption.**
40 **(D) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.**
41 **(2) California residency is required of a person in order to be issued a commercial driver’s license under this**
42 **code.**

43 **(b) The presumption of residency in this state may be rebutted by satisfactory evidence that the licensee’s**
44 **primary residence is in another state.**

45 (c) Any person entitled to an exemption under Section 12502, 12503, or 12504 may operate a motor **vehicle** in
46 this state for not to exceed 10 days from the date he or she establishes residence in this state, except that he or
47 she shall obtain a license from the department upon becoming a **resident** before being employed for compensation
48 by another for the purpose of driving a motor **vehicle** on the highways.

[SOURCE: <http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=49860512592+2+0+0&WAIAction=retrieve/>]

Most private organizations will not accept privately issued ID or anything other than government issued ID, which in turn implies that only those who possess government issued ID within a jurisdiction may engage in commerce within that same jurisdiction. In that sense, commerce within any jurisdiction is made into a “privilege” and a franchise that is only available to those who consent to choose a domicile within a jurisdiction because state-issued ID is not available to those with no domicile within the jurisdiction. The problem with this approach is that:

1. Having a domicile within a jurisdiction has nothing to do with maintaining safe roads that are the goal of “driver’s licenses”, and is therefore IRRELEVANT to the licensing or qualification process.
2. Those with no domicile within the jurisdiction where they physically are called “strangers” in the Bible, and the Bible forbids oppressing or discriminating against strangers and requires that citizens and strangers be treated EQUALLY. Refusing to issue ID’s to strangers certainly constitutes “oppression” within the Biblical context:

*“You shall neither mistreat a stranger nor oppress him, for you were strangers in the land of Egypt.
[Exodus 22:21, Bible, NKJV]*

*“One law shall be for the native-born and for the stranger who dwells among you.”
[Exodus 12:49, Bible, NKJV]*

Based on the above, the government has turned “oppressing strangers” into the source of nearly all of its jurisdiction by denying ID’s to those who prefer to remain “strangers” and “transient foreigners” rather than “citizens”, “residents”, or “inhabitants”. In that sense, they are interfering with free religious exercise, because the Bible COMMANDS Christians to remain “strangers”:

*“Adulterers and adulteresses! Do you not know that friendship [and “citizenship”] with the world [or the governments of the world] is enmity with God? Whoever therefore wants to be a friend [“citizen” or “taxpayer” or “resident” or “inhabitant”] of the world makes himself an enemy of God.”
[James 4:4, Bible, NKJV]*

3. Choice of domicile is a protected First Amendment choice of political association. The choice of legal domicile cannot lawfully be compelled by the government, because that would violate the First Amendment prohibition against “compelled association”:

*“The right to associate or not to associate with others solely on the basis of individual choice, not being absolute,¹²⁸ may conflict with a societal interest in requiring one to associate with others, or to prohibit one from associating with others, in order to accomplish what the state deems to be the common good. **The Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association, has nevertheless established certain basic rules which will cover many situations involving forced or prohibited associations.** Thus, where a sufficiently compelling state interest, outside the political spectrum, can be accomplished only by requiring individuals to associate together for the common good, then such forced association is constitutional.¹²⁹ **But the Supreme Court has made it clear that compelling an individual to become a member of an organization with political aspects, or compelling an individual to become a member of an organization which financially supports, in more than an insignificant way, political personages or goals which the individual does not wish to support, is an infringement of the individual's constitutional right to freedom of association.**¹³⁰ The First Amendment prevents the government, except in the most compelling circumstances, from wielding its*

¹²⁸ § 539.

¹²⁹ Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh'g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. Cook v. Hudson, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d. 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

¹³⁰ Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

1 power to interfere with its employees' freedom to believe and associate, or to not believe and not associate; it is
2 not merely a tenure provision that protects public employees from actual or constructive discharge. ¹³¹ Thus,
3 First Amendment principles prohibit a state from compelling any individual to associate with a political party,
4 as a condition of retaining public employment. ¹³² The First Amendment protects nonpolicymaking public
5 employees from discrimination based on their political beliefs or affiliation. ¹³³ But the First Amendment protects
6 the right of political party members to advocate that a specific person be elected or appointed to a particular
7 office and that a specific person be hired to perform a governmental function. ¹³⁴ In the First Amendment context,
8 the political patronage exception to the First Amendment protection for public employees is to be construed
9 broadly, so as presumptively to encompass positions placed by legislature outside of "merit" civil service.
10 Positions specifically named in relevant federal, state, county, or municipal laws to which discretionary authority
11 with respect to enforcement of that law or carrying out of some other policy of political concern is granted, such
12 as a secretary of state given statutory authority over various state corporation law practices, fall within the
13 political patronage exception to First Amendment protection of public employees. ¹³⁵ However, a supposed
14 interest in ensuring effective government and efficient government employees, political affiliation or loyalty, or
15 high salaries paid to the employees in question should not be counted as indicative of positions that require a
16 particular party affiliation. ¹³⁶
17 [American Jurisprudence 2d, Constitutional Law, §546: Forced and Prohibited Associations (1999)]

- 18 4. The application for the license compels a surrender of sovereignty because it mandates the use of government issued
19 identifying numbers such as Social Security Numbers. The issuance and use of these numbers makes the holders into
20 "public officers", fiduciaries, "trustees", or agents without compensation. See:

Resignation of Compelled Social Security Trustee, Form #06.005
<http://sedm.org/Forms/FormIndex.htm>

- 21 5. By compelling a surrender of rights and sovereignty in obtaining the ID, the government is using franchises to compel
22 the surrender of Constitutional rights, which the U.S. Supreme Court said is unconstitutional if the surrender occurred
23 on land protected by the Bill of Rights.

24 *"It would be a palpable incongruity to strike down an act of state legislation which, by words of express*
25 *divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by*
26 *which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable*
27 *privilege which the state threatens otherwise to withhold. **It is not necessary to challenge the proposition that,***
28 ***as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as***
29 ***it sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is***

¹³¹ Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

¹³² Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d. 1102 (1977); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

¹³³ LaRou v. Ridlon, 98 F.3d. 659 (1st Cir. 1996); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

¹³⁴ Vickery v. Jones, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d. 7 (1st Cir. 1996).

¹³⁵ McCloud v. Testa, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 Fed.App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 NW U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

¹³⁶ Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

1 that it may not impose conditions which require the relinquishment of Constitutional rights. If the state may
2 compel the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a
3 surrender of all. It is inconceivable that guaranties embedded in the Constitution of the United States may
4 thus be manipulated out or existence."

5 [Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]

6 Consequently, the only place that driver's licenses can be issued is on federal territory not protected by the Constitution
7 and where Constitutional Rights do not exist that could be surrendered.

8 It is primarily by this method of refusing to issue ID's to transients or persons who have no domicile in a place that the
9 government unconstitutionally compels a violation of the First Amendment by those who are "transient foreigners" with
10 respect to a jurisdiction and compels these persons to become subject to their jurisdiction, "taxpayers", "citizens", "residents",
11 and "inhabitants".

12 The Constitution requires that all persons within a jurisdiction shall have the same rights as those similarly situated physically
13 within that jurisdiction, even though they do not have a domicile in that place and are "nonresidents":

14 American Jurisprudence 2d, Constitutional Law, §856: Residence and State Citizenship (1999)

15 In considering the application of the Equal Protection Clause of the Fourteenth Amendment to legislation
16 discriminating between the residents and nonresidents of a state, the Equal Protection Clause cannot be invoked
17 unless the action of a state denies the equal protection of the laws to persons "within its jurisdiction." If persons
18 are, however, in the purview of this clause, within the jurisdiction of a state, the clause guarantees to all so
19 situated, whether citizens or residents of the state or not, the protection of the state's laws equally with its own
20 citizens.¹³⁷ A state is not at liberty to establish varying codes of law, one for its own citizens and another
21 governing the same conduct for citizens of sister states, except in a case when the apparent discrimination is
22 not to cast a heavier burden upon the nonresident in its ultimate operation than the one falling upon residents,
23 but is to restore the equilibrium by withdrawing an unfair advantage.¹³⁸ On the other hand, a nonresident may
24 not complain of a restriction no different from that placed upon residents.¹³⁹

25 The limitation on the right of one state to establish preferences in favor of its own citizens does not depend solely
26 on the guarantee of equal protection of the laws,¹⁴⁰ which does not protect persons not within the jurisdiction of
27 such a state. These limitations are broader, and nonresidents of a state who are noncitizens are also—even though
28 they are not within the jurisdiction of a state, as that phrase is employed in the Equal Protection Clause—protected
29 from discrimination by Article IV, § 2 of the Federal Constitution, which secures equal privileges and immunities
30 in the several states to the citizens of each state. Moreover, any citizen of the United States, regardless of
31 residence or whether he or she is within the jurisdiction of a state, is protected in the privileges and immunities
32 which arise from his United States citizenship by the privileges and immunities clause of the Fourteenth
33 Amendment.

¹³⁷ Wheeling Steel Corp. v. Glander, 337 U.S. 562, 69 S.Ct. 1291, 93 L.Ed. 1544, 40 Ohio.Op. 101, 55 Ohio.L.Abs. 305 (1949).

South Carolina's exemption statute that limits exemption for personal injury awards to only South Carolina residents did not deprive a nonresident of equal protection of the laws where the classification of residents versus nonresidents was reasonably related to the legislative purpose of protecting residents from financial indigency, and where the classification was based upon the state's interest in preventing its citizens from becoming dependent on the state for support. American Service Corp. of South Carolina v. Hickle, 312 S.C. 520, 435 S.E.2d. 870 (1993), reh'g denied, (Oct. 20, 1993) and cert. denied, 510 U.S. 1193, 114 S.Ct. 1298, 127 L.Ed.2d. 651 (1994).

¹³⁸ Smith v. Loughman, 245 N.Y. 486, 157 N.E. 753 (1927), cert. denied, 275 U.S. 560, 48 S.Ct. 119, 72 L.Ed. 426 (1927) and reargument denied, 247 N.Y. 546, 161 N.E. 176 (1928).

A statute requiring out-of-state hunters to be accompanied by resident guides denied equal protection; the statutory classification and its legitimate objectives were tenuous and remote. State v. Jack, 167 Mont. 456, 539 P.2d. 726 (1975).

¹³⁹ People ex rel. Salisbury Axle Co. v. Lynch, 259 N.Y. 228, 181 N.E. 460 (1932).

¹⁴⁰ Smith Setzer & Sons, Inc. v. South Carolina Procurement Review Panel, 20 F.3d. 1311 (4th Cir. 1994); Kasom v. City of Sterling Heights, 600 F. Supp. 1555 (E.D. Mich. 1985), judgment aff'd, 785 F.2d. 308 (6th Cir. 1986).

The state had a legitimate and substantial interest in granting a preference to bidders for state highway contracts who contribute to the state's economy through construction activities within the state. APAC-Mississippi, Inc. v. Deep South Const. Co., Inc., 288 Ark. 277, 704 S.W.2d. 620 (1986).

Classifications between resident and nonresident vendors established by a statute which gives preference to resident vendors, under certain circumstances, when the state purchases supplies, services, and goods are rationally related to the state's legitimate interest to benefit its taxpayers, and thus do not deny equal protection of the laws to nonresidents, even though nonresidents who maintain offices in the state and pay state taxes are accorded a preference over other nonresidents. Gary Concrete Products, Inc. v. Riley, 285 S.C. 498, 331 S.E.2d. 335 (1985).

Note, however, that such schemes may violate the privileges and immunities clauses of Article IV, § 2 of the United States Constitution, and the Fourteenth Amendment thereto.

1 *There is much authority which recognizes the right of the state under certain circumstances to classify residents*
2 *and nonresidents.¹⁴¹ Utilization of different, but otherwise constitutionally adequate, procedures for residents*
3 *and nonresidents does not, by itself, trigger heightened scrutiny under the Equal Protection Clause.¹⁴² Thus,*
4 *reasonable residency requirements are permissible under the Equal Protection Clause in cases involving voting*
5 *in elections,¹⁴³ or local referendums,¹⁴⁴ for holding public office,¹⁴⁵ for jury service,¹⁴⁶ and for the purpose of*
6 *receiving various types of government benefits,¹⁴⁷ or for tuition purposes,¹⁴⁸ are quite common, and are generally,*
7 *though not always, held to be valid and proper. However, a statute providing for county-wide territorial*
8 *jurisdiction of a municipal court may violate the equal protection rights of county residents who are subject to*
9 *the municipal court's territorial jurisdiction, but not enfranchised to elect municipal judges.¹⁴⁹ Residence may*
10 *also be a proper condition precedent to commencement of various suits. **On the other hand, many license and***
11 ***tax laws which discriminate against nonresidents have been held to violate the Equal Protection Clause.**¹⁵⁰*

¹⁴¹ *Martinez v. Bynum*, 461 U.S. 321, 103 S.Ct. 1838, 75 L.Ed.2d. 879, 10 Ed.Law.Rep. 11 (1983) (nonresident school students); *Zobel v. Williams*, 457 U.S. 55, 102 S.Ct. 2309, 72 L.Ed.2d. 672 (1982) (holding that new residents of a state may not be subjected to discriminatory treatment simply because of their recent migration); *Jones v. Helms*, 452 U.S. 412, 101 S.Ct. 2434, 69 L.Ed.2d. 118 (1981), on remand to, 660 F.2d. 120 (5th Cir. 1981); *Fireside Nissan, Inc. v. Fanning*, 30 F.3d. 206 (1st Cir. 1994) (nonresident automobile dealership owners); *Mohme v. City of Cocoa*, 328 So.2d. 422 (Fla. 1976), appeal after remand, 356 So.2d. 2 (Fla. Dist. Ct. App. 4th Dist. 1977); *State v. Alley*, 274 A.2d 718 (Me. 1971).

A program of state bounties for destruction of Maryland-titled junk cars was not violative of the Equal Protection Clause, despite stricter proof of ownership requirements for out-of-state scrap processors. *Hughes v. Alexandria Scrap Corp.*, 426 U.S. 794, 96 S.Ct. 2488, 49 L.Ed.2d. 220 (1976).

A Kansas statute and rules of court permitting an out-of-state lawyer to practice before Kansas tribunals only if he associates a member of the Kansas bar with him, as an attorney of record, does not violate the Fourteenth Amendment either on its face or as applied to a lawyer maintaining law offices and a practice of law both out of state and in Kansas. *Martin v. Walton*, 368 U.S. 25, 82 S.Ct. 1, 7 L.Ed.2d. 5 (1961), reh'g denied, 368 U.S. 945, 82 S.Ct. 376, 7 L.Ed.2d. 341 (1961).

¹⁴² *Whiting v. Town of Westerly*, 942 F.2d. 18 (1st Cir. 1991).

¹⁴³ *Rosario v. Rockefeller*, 410 U.S. 752, 93 S.Ct. 1245, 36 L.Ed.2d. 1 (1973), reh'g denied, 411 U.S. 959, 93 S.Ct. 1920, 36 L.Ed.2d. 419 (1973) (a 30-day residential requirement is permissible); *Marston v. Lewis*, 410 U.S. 679, 93 S.Ct. 1211, 35 L.Ed.2d. 627 (1973) (a 50-day durational voter residency requirement and a 50-day voter registration requirement for state and local elections are not unconstitutional under the Equal Protection Clause); *Ballas v. Symm*, 494 F.2d. 1167 (5th Cir. 1974); Opinion of the Justices, 111 N.H. 146, 276 A.2d 825 (1971).

A governmental unit may, consistently with equal protection requirements, legitimately restrict the right to participate in its political processes to those who reside within its borders. *Holt Civic Club v. City of Tuscaloosa*, 439 U.S. 60, 99 S.Ct. 383, 58 L.Ed.2d. 292 (1978).

Excluding out-of-state property owners from voting on a water district matter while granting that right to Colorado residents who own property within the district but who do not live within the district does not violate the Fourteenth Amendment. *Millis v. Board of County Com'rs of Larimer County*, 626 P.2d. 652 (Colo. 1981).

On the other hand, under the Equal Protection Clause, persons living on the grounds of the National Institutes of Health, a federal enclave situated in Maryland, are entitled to protect their stake in elections by exercising their right to vote, and their living on such grounds cannot constitutionally be treated as basis for concluding that they do not meet Maryland residency requirements for voting. *Evans v. Cornman*, 398 U.S. 419, 90 S.Ct. 1752, 26 L.Ed.2d. 370 (1970).

¹⁴⁴ As to residence qualifications of the signers of initiative or referendum petitions, see 42 Am Jur 2d, Initiative and Referendum § 29.

¹⁴⁵ See 63C Am Jur 2d, Public Officers and Employees § 81.

¹⁴⁶ See 47 Am Jur 2d, Jury §§ 100, 147-149.

¹⁴⁷ *Memorial Hospital v. Maricopa County*, 415 U.S. 250, 94 S.Ct. 1076, 39 L.Ed.2d. 306 (1974) (a state statute requiring a year's residence in a county as a condition to an indigent's receiving nonemergency hospitalization or medical care at the county's expense is repugnant to the Equal Protection Clause); *Cole v. Housing Authority of City of Newport*, 435 F.2d. 807 (1st Cir. 1970) (two-year residency requirement for eligibility for low-income housing violates the Equal Protection Clause).

In the absence of a showing that the provisions of state statutes and of a District of Columbia statute enacted by Congress, prohibiting public assistance benefits to residents of less than a year, were necessary to promote compelling governmental interests, such prohibitions create a classification which constitutes an invidious discrimination denying such residents equal protection of the laws. *Shapiro v. Thompson*, 394 U.S. 618, 89 S.Ct. 1322, 22 L.Ed.2d. 600 (1969).

But the exclusion of migrant agricultural workers from the beneficial provisions of various federal and state statutes concerning social legislation in such areas as unemployment compensation, minimum hours and wages, Social Security, and worker's compensation is not unconstitutional. *Doe v. Hodgson*, 478 F.2d. 537, 21 Wage & Hour Cas. (BNA) 23, 71 Lab. Cas. (CCH) ¶ 32909 (2d Cir. 1973), cert. denied, 414 U.S. 1096, 94 S.Ct. 732, 38 L.Ed.2d. 555, 21 Wage & Hour Cas. (BNA) 446, 72 Lab. Cas. (CCH) ¶ 33004 (1973).

¹⁴⁸ *Vlandis v. Kline*, 412 U.S. 441, 93 S.Ct. 2230, 37 L.Ed.2d. 63 (1973).

For a state university to require proof that a law student had actually secured postgraduation employment in the state as a condition precedent to granting him residence status for purposes of tuition fees violated the Equal Protection Clause. *Kelm v. Carlson*, 473 F.2d. 1267, 67 Ohio.Op.2d. 275 (6th Cir. 1973).

But a state statute requiring four months' continuous residency independent of school attendance in order to establish domicile in the state for tuition purposes does not violate the Equal Protection Clause. *Thompson v. Board of Regents of University of Nebraska*, 187 Neb. 252, 188 N.W.2d 840 (1971).

¹⁴⁹ *State v. Webb*, 323 Ark. 80, 913 S.W.2d. 259 (1996), opinion supplemented on other grounds on denial of reh'g, 323 Ark. 80, 920 S.W.2d. 1 (1996).

¹⁵⁰ See 51 Am Jur 2d, Licenses and Permits §§ 31, 79, 121, 123; 71 Am Jur 2d, State and Local Taxation § 172.

1 *A statute which discriminates unjustly against residents in favor of nonresidents violates the Equal Protection*
2 *Clause;*¹⁵¹ *however, there must be an actual discrimination against residents in order to invalidate a statute.*
3 *Where residents and nonresidents are treated alike, there is no discrimination.*¹⁵² *A state regulatory statute*
4 *exempting nonresidents does not deny the equal protection of the laws guaranteed by the Fourteenth Amendment,*
5 *where it rests upon a state of facts that can reasonably be conceived to constitute a distinction or difference in*
6 *state policy.*¹⁵³

7 *The constitutional guarantee as to the equal protection of the laws may render invalid statutes and ordinances*
8 *which effect an unlawful discrimination in favor of a municipality or its inhabitants. Such enactments invalidly*
9 *attempt to give a preference to a class consisting of residents of a political subdivision of a state.*¹⁵⁴
10 *[American Jurisprudence 2d, Constitutional Law, §856: Residence and State Citizenship (1999)]*

11 The moment one becomes a “citizen”, “resident” (alien), or “inhabitant” of a jurisdiction, they no longer have sovereignty or
12 sovereign immunity. This fact is confirmed by the Foreign Sovereign Immunities Act, which says:

13 [TITLE 28](#) > [PART IV](#) > [CHAPTER 97](#) > § 1603
14 [§ 1603. Definitions](#)

15 (b) An “agency or instrumentality of a foreign state” means any entity—

16
17 (3) which is neither a citizen of a State of the United States as defined in section 1332 (c) and (e) of this title, nor
18 created under the laws of any third country.

19 Consequently, the government, by refusing to issue ID to nonresident persons physically located within the boundaries of its
20 jurisdiction but who do not maintain a domicile there, is:

- 21 1. Engaging in compelled association in violation of the First Amendment.
- 22 2. Engaging in a conspiracy against rights, by forcing those who simply want to work and support themselves to engage in
23 government franchises that cause a surrender of constitutional rights.
- 24 3. Engaging in racketeering in violation of 18 U.S.C. §1951, by essentially forcing those who do not wish to associate with
25 a “state” or choose a “domicile” therein to accept legal disabilities within the marketplace because they cannot obtain
26 employment or engage in commerce.

27 Now let’s apply the same EQUAL standard to the government. If all men are created equal, then no creation of a single man
28 or group of men can be delegated any more rights than a single man. Consequently, those persons who wish to get together
29 and form their own competing “state” or government and issue their own licenses and ID are often discriminated against by
30 employers, financial institutions, and governments by the following means:

- 31 1. Government refuses to recognize the legitimacy of the ID’s and calls them a “scam”.
- 32 2. Government refuses to prosecute quasi-government institutions such as banks that refuse to recognize the legitimacy of
33 the ID.
- 34 3. Government refuses to prosecute quasi-government institutions such as banks that refuse to recognize the legitimacy of
35 the ID. This is illegal, because [31 C.F.R. §202.2](#) requires that all banks that are FDIC insured are considered part of the
36 government, and therefore their discrimination takes on the character of “state action” and is regulated by the
37 Constitution.

38 *Our precedents establish that, in determining whether a particular action or course of conduct is governmental*
39 *in character, it is relevant to examine the following: the extent to which the actor relies on governmental*
40 *assistance and benefits, see [Tulsa Professional Collection Services, Inc. v. Pope](#), [485 U.S. 478](#) (1988); [Burton v.](#)
41 [Wilmington Parking Authority](#), [365 U.S. 715](#) (1961); *whether the actor is performing a traditional governmental*
42 *function, see [Terry v. Adams](#), [345 U.S. 461](#) (1953); [Marsh v. Alabama](#), [326 U.S. 501](#) (1946); cf. [San Francisco](#)
43 [Arts & Athletics, Inc. v. United States Olympic \[500 U.S. 614, 622\]](#) [Committee](#), [483 U.S. 522, 544](#) -545 (1987);*
44 *and whether the injury caused is aggravated in a unique way by the incidents of governmental authority, see**

As to particular types of licenses or permits, see specific topics (e.g., as to fishing or hunting licenses, see 35 Am Jur 2d, Fish and Game §§ 34, 45).

¹⁵¹ Little v. Smith, 124 Kan. 237, 257 P. 959, 57 A.L.R. 100 (1927).

¹⁵² Geo. B. Wallace, Inc. v. Pfost, 57 Idaho 279, 65 P.2d. 725, 110 A.L.R. 613 (1937).

¹⁵³ Allied Stores of Ohio, Inc. v. Bowers, 358 U.S. 522, 79 S.Ct. 437, 3 L.Ed.2d. 480, 9 Ohio.Op.2d. 321, 82 Ohio.L.Abs. 312 (1959).

¹⁵⁴ Schrage v. City of Albany, 197 Misc. 903, 99 N.Y.S.2d. 697 (Sup. Ct. 1950); Richter Concrete Corp. v. City of Reading, 166 Ohio.St. 279, 2 Ohio.Op.2d. 169, 142 N.E.2d. 525 (1957).

1 *Shelley v. Kraemer*, 334 U.S. 1 (1948). Based on our application of these three principles to the circumstances
2 here, we hold that the exercise of peremptory challenges by the defendant in the District Court was pursuant to
3 a course of state action.
4 [*Edmonson v. Leesville Concrete Company*, 500 U.S. 614 (1991)]

- 5 4. Those who use the ID's are accused of issued "fake" ID's.
6 5. The Federal Trade Commission (FTC) prosecutes these entities for issuing fake ID's. See:

FTC Closes Down Fake I.D. Mill On The Internet, Federal Trade Commission
<http://www.ftc.gov/opa/2000/12/martinez.shtm>

7 The implications of the above are clear. Governments want to ensure that they have a monopoly on providing "protection",
8 and that all those who would challenge such a monopoly are criminals and are persecuted and harassed endlessly. This
9 violates the notion of equal protection of the law and constitutes hypocrisy. The main motivation for such hypocrisy is the
10 desire to manufacture more "taxpayers", sponsors, and "citizens" who will subsidize a terrorist government to provide
11 services that the participants do not want, do not need, and which are actually harmful for them.

12 Those "transient foreigners" who have no domicile within the government's jurisdiction and who therefore retain their
13 sovereignty, when they try to assert the same right to refuse to recognize the very government that refuses to recognize them,
14 can and often are destroyed and harassed by the taxing authorities for asserting the same EQUAL right that the government
15 has asserted. This kind of hypocrisy and inequality is absolutely reprehensible.

16 **7.9 Unconstitutional Involuntary Servitude OK as long as it is the government**

Exclusive government authority: Government can engage in involuntary servitude through voluntary military enlistment contracts.

Criminalization or oppression of the behavior by citizens: Involuntary servitude is a crime if private parties consensually engage in it by exercising their right to contract.

Parties injured by the exclusive authority: Those who signed an enlistment contract and later realized they were lied to and want out.

17 The U.S. Supreme Court, in *Robertson v. Baldwin*, 165 U.S. 275, 17 S.Ct. 326 (U.S. 1897), acknowledged that a man cannot
18 contract himself into involuntary servitude to another *private* party, but CAN contract himself into involuntary servitude if
19 the other party is the government and the contract is called an "enlistment contract" in the U.S. military. Hypocrisy! In the
20 following case, the Supreme Court admitted that military conscription into the navy as a seaman, even if the result is servitude
21 to the government, is perfectly lawful:

22 *The effect of that declaration was well illustrated in Parsons v. Track, 7 Gray, 473. That case involved the validity*
23 *of a contract made in a foreign country in 1840 by an adult inhabitant thereof with a citizen of the United States,*
24 *'to serve him, his executors and assigns,' for the term of five years, 'during all of which term the said servant her*
25 *said master, his executors or assigns, faithfully shall serve, and that honestly and obediently in all things, as a*
26 *good and dutiful servant ought to do.'* It was sought to enforce this contract in Massachusetts. After carefully
27 examining the provisions of the contract, the court said: 'As to the nature, then, of the service to be performed,
28 the place where and the person *295 to whom it is to be rendered, and the compensation to be paid, the contract
29 is uncertain and indefinite, -indefinite and uncertain, not from any infirmity in the language of the parties, but in
30 its substance and intent. **It is, in substance and effect, a contract for servitude, with no limitation but that of**
31 **time; leaving the master to determine what the service should be, and the place where and the person to whom**
32 **it should be rendered. Such a contract, it is scarcely necessary to say, is against the policy of our institutions**
33 **and laws. If such a sale of service could be lawfully made for five years, it might, from the same reasons, for**
34 **ten, and so for the term of one's life. The door would thus be opened for a species of servitude inconsistent**
35 **with the first and fundamental article of our declaration of rights, which, proprio vigore, not only abolished**
36 **every vestige of slavery then existing in the commonwealth, but rendered every form of it thereafter legally**
37 **impossible.** That article has always been regarded, not simply as the declaration of an abstract principle, but as
38 having the active force and conclusive authority of law.' **Observing that one who voluntarily subjected himself**
39 **to the laws of the state must find in them the rule of restraint as well as the rule of action, the court proceeded:**
40 **'Under this contract the plaintiff had no claim for the labor of the servant for the term of five years, or for any**
41 **term whatever. She was under no legal obligation to remain in his service. There was no time during which**
42 **her service was due to the plaintiff, and during which she was kept from such service by the acts of the**
43 **defendants.'**

44 [. . .]

1 Under the contract of service it was at the volition of the master to entail service upon these appellants for an
2 indefinite period. So far as the record discloses, it was an accident that the vessel came back to San Francisco
3 when it did. By the shipping articles, the appellants could not quit the vessel until it returned to a port of the *296
4 United States, and such return depended absolutely upon the will of the master. **He had only to land at foreign
5 ports, and keep the vessel away from the United States, in order to prevent the appellants from leaving his
6 service.**

7 [. . .]

8 **The supreme law of the land now declares that involuntary servitude, except as a punishment for crime, of**
9 **which the party shall have been duly convicted, shall not exist anywhere within the United States.**

10 The only exceptions to the general principles I have referred *297 to, so far as they relate to private business,
11 arise out of statutes respecting apprentices of tender years. But statutes relating to that class rest largely upon
12 the idea that a minor is incapable of having an absolute will of his own before reaching majority. The infant
13 apprentice, having no will in the matter, is to be cared for and protected in such way as, in the judgment of the
14 state, will best subserve the interests both of himself and of the public. **An apprentice serving his master pursuant**
15 **to terms permitted by the law cannot, in any proper sense, be said to be in a condition of involuntary servitude.**
16 Upon arriving at his majority, the infant apprentice may repudiate the contract of apprenticeship, if it extends
17 beyond that period. 1 Pars. Cont. 50. **The word ‘involuntary’ refers, primarily, to persons entitled, in virtue of**
18 **their age, to act upon their independent judgment when disposing of their time and labor. Will anyone say that**
19 **a person who has reached his majority, and who had voluntarily agreed, for a valuable consideration, to serve**
20 **another as an apprentice for an indefinite period, or even for a given number of years, can be compelled,**
21 **against his will, to remain in the service of the master?**

22 **It is said that the grounds upon which the legislation in question rests are the same as those existing in the**
23 **cases of soldiers and sailors. Not so. The army and navy of the United States are engaged in the performance**
24 **of public, not private, duties. Service in the army or navy of one’s country according to the terms of enlistment**
25 **never implies slavery or involuntary servitude, even where the soldier or sailor is required against his will to**
26 **respect the terms upon which he voluntarily engaged to serve the public. Involuntary service rendered for the**
27 **public, pursuant as well to the requirements of a statute as to a previous voluntary engagement, is not, in any**
28 **legal sense, either slavery or involuntary servitude.**
29 [[Robertson v. Baldwin, 165 U.S. 275, 17 S.Ct. 326 \(U.S. 1897\)](#)]

30 **7.10 It is a crime not to pay for protection but it is not a crime to fail to provide the protection** 31 **paid for¹⁵⁵**

Exclusive government authority: Police officers cannot be prosecuted when someone is injured because they are called and fail to show up or provide protection.

Criminalization or oppression of the behavior by citizens: Citizens who refuse to pay for police protection in the form of income taxes are criminally prosecuted for failure to file or tax evasion pursuant to 26 U.S.C. §7203 and 26 U.S.C. §7201.

Parties injured by the exclusive authority: Citizens are compelled into paying for government services that they don’t want, don’t need, and which are actually harmful to them. They can even lose their life because of negligence of police officers in not providing the protection that was paid for.

32 The U.S. Supreme Court describes the concept of “domicile” as follows:

33 **“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit**
34 **or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth**
35 **Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally**
36 **reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously**
37 **includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of
38 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration
39 being a tax on realty laid by the state in which the realty is located.”
40 [[Miller Brothers Co. v. Maryland, 347 U.S. 340 \(1954\)](#)]

41 **“This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the**
42 **firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power**
43 **is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or**
44 **naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if**
45 **he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in**

¹⁵⁵ Adapted with permission from [Why Domicile and Becoming a “Taxpayer” Require Your Consent](#), Form #05.002, Section 4; <http://sedm.org/Forms/FormIndex.htm>.

1 *the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly*
2 *all respects, his and their condition as to the duties and burdens of Government are undistinguishable.”*
3 *[Fong Yu Ting v. United States, 149 U.S. 698 (1893)]*

4 The first thing to notice about the above ruling is that the essence of being a “citizen” is one’s domicile, not just their place
5 of birth or naturalization. The U.S. Supreme Court admitted that an alien with a domicile in a place is treated as a native or
6 naturalized “citizen” in nearly every respect. Note also the key role of the word “intention” within the meaning of domicile.
7 A person can have many “abodes”, which are the place they temporarily “inhabit”, but only one legal “domicile”. You cannot
8 have a legal “domicile” in a place without also having an intention (also called “consent”) to live there “permanently”, which
9 implies allegiance to the people and the laws of that place.

10 ***“Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The***
11 ***one is a compensation for the other; allegiance for protection and protection for allegiance.”***
12 *[Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)]*

13 We also note that even after you declare your exclusive allegiance to the “state” by declaring a “domicile” within that state
14 so that you can procure “protection”, ironically, the courts continue to forcefully insist that your public SERVANTS STILL
15 have NO LEGAL OBLIGATION to protect you! Below is the AMAZING truth right from the horse’s mouth, the courts,
16 proving that police officers cannot be sued if they fail to come to your aid after you call them when you have a legitimate
17 need for their protection:

18 **Do You Have a Right to Police Protection?, Family Guardian Fellowship**
19 <http://famguardian.org/Subjects/Crime/Articles/PoliceProtection.htm>

20 So on the one hand, the government throws people in jail for failing to pay for protection in the form of “taxes”, while on the
21 other hand, it refuses to prosecute police officers for failing to provide the protection that was paid for, even though their
22 willful or negligent refusal to protect us could have far more injurious and immediate affects than simply failing to pay for
23 protection. This is a violation of the equal protection of the laws. If it is a crime to not pay for protection, then it ought to
24 equally be a crime to not provide it! Who would want to live in a country or be part of a “state” that would condone such
25 hypocrisy? That is why we advocate “divorcing the state”. It is precisely this type of hypocrisy that explains why prominent
26 authorities will tell you that taxes are not “contractual”: Because the courts treat it like a contract and a criminal matter to
27 not pay taxes for “taxpayers”, but refuse to hold public servants equally liable for their half of the bargain, which is protection:

28 *“A tax is not regarded as a debt in the ordinary sense of that term, for the reason that a tax does not depend upon*
29 *the consent of the taxpayer and there is no express or implied contract to pay taxes. Taxes are not contracts*
30 *between party and party, either express or implied; but they are the positive acts of the government, through its*
31 *various agents, binding upon the inhabitants, and to the making and enforcing of which their personal consent*
32 *individually is not required.”*
33 *[Cooley, Law of Taxation, 4th Ed., pp. 88-89]*

34 The above is a deception at best and a LIE at worst. A “taxpayer” is legally defined as a person liable, and it is true that for
35 such a person, taxes are not consensual. HOWEVER, the choice about whether one wishes to BECOME a “taxpayer” as
36 legally defined in 26 U.S.C. §7701(a)(14) is based on domicile, which in fact IS a voluntary action. By their careful choice
37 of words, they have misrepresented the truth so they could get into your pocket. What else would you expect of greedy
38 LIARS, I mean “lawyers”?

39 The U.S. Supreme Court said that “allegiance” is completely incompatible with any system of “citizenship” in a republican
40 form of government, and that it is “repulsive”. Ironically, allegiance is exactly what we currently base our system of
41 citizenship on in this country. Apparently, this is yet one more symptom that our government has become corrupted.

42 *“Yet, it is to be remembered, and that whether in its real origin, or in its artificial state, allegiance, as well as*
43 *fealty, rests upon lands, and it is due to persons. Not so, with respect to Citizenship, which has arisen from the*
44 *dissolution of the feudal system and is a substitute for allegiance, corresponding with the new order of things.*
45 ***Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact***
46 ***[CONTRACT!]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is***
47 ***a territorial tenure. Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is***
48 ***constitutional; allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is***
49 ***communicable; allegiance is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such***
50 ***essential differences, the doctrine of allegiance is inapplicable to a system of citizenship; which it can neither***
51 ***serve to controul, nor to elucidate.*** And yet, even among the nations, in which the law of allegiance is the most
firmly established, the law most pertinaciously enforced, there are striking deviations that demonstrate the
invincible power of truth, and the homage, which, under every modification of government, must be paid to the

1 inherent rights of man....**The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath**
2 **of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...."**
3 [Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus but not the opinion; SOURCE:
4 <http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/s>
5 [upct/html/historics/USSC_CR_0003_0133_ZS.html](http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/s)]

6 Consequently, we must conclude that allegiance to anything but God is therefore to be avoided at all costs. Notice also that
7 they say that citizenship is the effect of "compact", which is a type of contract. If "domicile" is the basis of citizenship, and
8 citizenship is the effect of "compact", then "domicile" amounts to the equivalent of a "contract". This leads us right back to
9 the conclusion that the voluntary choice of one's "domicile" is a "contract" to procure man-made protection and fire God as
10 our protector:

11 **"Compact**, n. An agreement or contract between persons, nations, or states. Commonly applied to working
12 agreements between and among states concerning matters of mutual concern. A contract between parties, which
13 creates obligations and rights capable of being enforced and contemplated as such between the parties, in their
14 distinct and independent characters. A mutual consent of parties concerned respecting some property or right
15 that is the object of the stipulation, or something that is to be done or forborne. See also Compact clause;
16 Confederacy; Interstate compact; Treaty."
17 [Black's Law Dictionary, Sixth Edition, p. 281]

18 The Bible is consistent with the Supreme Court above in its disdain for "allegiance". It has a name for those expressing
19 "allegiance": It is called an "oath". When a person becomes a naturalized citizen of the United States, he must by law (see [8](#)
20 [U.S.C. §1448](#)) take an "oath" of "allegiance" and be "sworn in". When a person signs an income tax return, he must swear a
21 perjury oath. Jesus, on the other hand, commanded believers not to take "oaths" to anything but God, and especially not to
22 earthly Kings, and said that doing otherwise was essentially Satanic:

23 "Again you have heard that it was said to those of old, "You shall not swear falsely, but shall perform your oaths
24 to the Lord." **But I say to you, do not swear at all: neither by heaven, for it is God's throne; nor by the earth,**
25 **for it is His footstool; nor by Jerusalem, for it is the city of the great King.** Nor shall you swear by your head,
26 because you cannot make one hair white or black. But let your "Yes" be "Yes," and your "No," "No." **For whatever**
27 **is more than these is from the evil one [Satan]."**
28 [[Matt. 5:33-37](#), Bible, NKJV]

29 God also commanded us to take oaths ONLY in His name and no others:

30 "You shall fear the LORD your God and serve [only] Him, and shall take oaths in His name."
31 [[Deut. 6:13](#), Bible, NKJV]

32 "If a man makes a vow to the LORD, or swears an oath to bind himself by some agreement, he shall not break
33 his word; he shall do according to all that proceeds out of his mouth."
34 [[Numbers 30:2](#), Bible, NKJV]

35 Israel's first King, Saul, in fact, distressed the people because one of his first official acts was to try to put the people under
36 oath to him instead of God.

37 "And the men of Israel were distressed that day, for Saul had placed the people under oath"
38 [[1 Sam. 14:24](#), Bible, NKJV]

39 God's response to the Israelites electing a King/protector to whom they would owe "allegiance", in fact, was to say that they
40 sinned:

41 "Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, "Look, you are
42 old, and your sons do not walk in your ways. **Now make us a king to judge us like all the nations** [and be OVER
43 them]".

44 "But the thing displeased Samuel when they said, "**Give us a king to judge us.**" So Samuel prayed to the Lord. **And**
45 **the Lord said to Samuel, "Heed the voice of the people in all that they say to you; for they have rejected Me**
46 **[God], that I should not reign over them.** According to all the works which they have done since the day that I
47 brought them up out of Egypt, even to this day—**with which they have forsaken Me and served other gods [Kings,**
48 **in this case]—so they are doing to you also** [government becoming idolatry]. Now therefore, heed their voice.
49 **However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over**
50 **them.**"

1 So Samuel told all the words of the LORD to the people who asked him for a king. And he said, “This will be the
2 behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own
3 chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his
4 thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to
5 make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be
6 perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive
7 groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give
8 it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest
9 young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your
10 sheep. And you will be his servants. And you will cry out in that day because of your king whom you have
11 chosen for yourselves, and the LORD will not hear you in that day.”

12 Nevertheless the people refused to obey the voice of Samuel; and they said, “No, but we will have a king over us,
13 that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles.”
14 [[1 Sam. 8:4-20](#), Bible, NKJV]

15 Notice above the repeated words "He [the new King] will take...". God is really warning them here that the King they elect
16 will STEAL from them, which is exactly what our present day government does! Some things never change, do they?

17 **7.11 Citizens are made subject of an estoppel or laches against the government, but Government** 18 **can't**¹⁵⁶

Exclusive government authority: By asserting sovereign immunity, government can avoid becoming the target of an estoppel or laches based on their failure to rebut facts presented to them.
Criminalization or oppression of the behavior by citizens: Citizens are not allowed to assert sovereign immunity to avoid estoppel and laches when litigating against the government.
Parties injured by the exclusive authority: Citizens litigating against the government or interacting with the government administratively.

19 When a public officer violates his agency or fiduciary duty by omitting to do any of the following for the purposes of private
20 gain or advantage to himself/herself, then a breach of fiduciary duty and a criminal trespass has occurred:

- 21 1. Remains silent when confronted with evidence of his own wrongdoing. This constitutes misprision of felony in violation
22 of [18 U.S.C. §4](#).

23 [TITLE 18](#) > [PART 1](#) > [CHAPTER 1](#) > § 4
24 [§ 4. Misprision of felony](#)

25 *Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States,*
26 *conceals and does not as soon as possible make known the same to some judge or other person in civil or military*
27 *authority under the United States, shall be fined under this title or imprisoned not more than three years, or both.*

- 28 2. Fails to rebut false statements made by the opposing party. This constitutes an equitable estoppel or “estoppel in pais”
29 against them pursuant to [Federal Rule of Civil Procedure 8\(d\)](#).
- 30 3. Omits to do equal justice to all. This is a violation of [42 U.S.C. §1981](#) and the Fourteenth Amendment, Section 1.

31 The above types of omissions and consequent breach of fiduciary duty by “public officers”, public servants, judges, and
32 attorneys gives rise to the concept of what is called “estoppel by laches”, where by the injured party, because the other party
33 is silent when confronted with the facts and the truth of the case, has a basis to believe and rely upon the belief that the other
34 party agrees with the facts as he or she states them:

35 *LACHES, ESTOPPEL BY. A failure to do some- thing which should be done or to claim or enforce a right at a*
36 *proper time. Hutchinson v. Kenney, C.C.A.N.C., 27 F.2d. 254, 256. A neglect to do some- thing which one should*
37 *do, or to seek to enforce a right at a proper time. Jett v. Jett, 171 Ky. 548, 188 S.W. 669, 672. A species of*
38 *"equitable estoppel" or "estoppel by matter in pais." See titles "Equitable Estoppel" and "In Pais, Estoppel In".*
39 *An element of the doctrine is that the defendant's alleged change of position for the worse must have been induced*
40 *by or resulted from the conduct, misrepresentation, or silence of the plaintiff. Croyle v. Croyle. 184 Md. 126, 40*
41 *A.2d 374. 379. Delay in enforcement of rights until condition of other party has become so changed that he cannot*
42 *be restored to his former state. Wisdom's Adm'r v. Sims, 284 Ky. 258, 144 S.W.2d. 232, 235, 236; Oak Lawn*

¹⁵⁶ Adapted with permission from *Silence as a Weapon and a Defense in Legal Discovery*, Form #05.021, Section 7.2; <http://sedm.org/Forms/FormIndex.htm>.

1 *Cemetery of Baltimore County v. Baltimore County Com'rs*, 174 Md. 356, 198 A. 600, 605, 115 A.L.R. 1478.
2 *Essence of "laches" is estoppel. Burke v. Gunther*. 128 N.J.Eq. 565, 17 A.2d 481, 487. *Laches is a species of*
3 *estoppel. Bankers' Trust Co. v. Rood*, 211 Iowa 289, 233 N.W. 794, 802, 73 A.L.R. 1421; *Stewart v. Pelt*, 198 Ark.
4 776, 131 S.W.2d. 644, 648. **To create "estoppel by laches" party sought to be estopped must with knowledge of**
5 **transaction have done something to mislead other party to his prejudice.** *Wisdom's Adm'r v. Sims*, 144 S.W.2d.
6 232, 235, 236, 284 Ky. 258.
7 [*Black's Law Dictionary, Fourth Edition, p. 1017*]

8 The thing that the party did to mislead the other party was his or her failure to rebut facts and evidence introduced by the
9 other party which prejudices the position or standing of a party in the case. For example, if the plaintiff states under penalty
10 of perjury that the judge committed perjury in his ruling and neither the judge nor the defendant address it or deny it, then the
11 plaintiff as the accuser has standing to believe, based on his failure to deny, that:

- 12 1. The judge agrees with the facts stated by the plaintiff pursuant to Federal Rule of Civil Procedure 8(d).
- 13 2. The judge is guilty of misprision of felony in violation of 18 U.S.C. §4.
- 14 3. There is an equitable estoppel against both the judge and the defendant in rearguing a contrary conclusion in the future.

15 If you would like to learn more about the doctrine of laches generally, see 27 American Jurisprudence 2d, Equity, §153:
16 Parties Chargeable With Laches (1999). Of laches in relation to actions against the federal government, 27 American
17 Jurisprudence 2d, Equity, §154 (1999) says the following:

18 **It has often been said that laches cannot be used against the Federal Government¹⁵⁷ or against its officers or**
19 **agents¹⁵⁸ who assert a government claim.¹⁵⁹ This general principle originally was founded on concerns of**
20 **public policy and sovereignty. It was deemed important that, while the sovereign was engrossed by the cares**
21 **and duties of public office, the public should not suffer the negligence of public officers or employees.¹⁶⁰**

22 *Nevertheless, it has been said that some United States Supreme Court decisions support the availability of laches in*
23 *at least some government suits, refusing to shut the door completely to the invoking laches as to such suits.¹⁶¹*
24 *Thus, it is not entirely clear whether the laches defense may be asserted against the Federal Government.¹⁶²*
25 *While courts have not delineated clear rules as to the applicability of laches to actions by the government, it*
26 *nevertheless is suggested that laches may be available to abate a government suit in the most egregious instances*
27 *of laches or if the government seeks, in its suit, to enforce private rights of private parties. On the other hand,*
28 *laches remains inapplicable to actions where the government asserts sovereign rights,¹⁶³ such as where it acts*
29 *in its sovereign capacity to enforce a public right or protect the public interest,¹⁶⁴ and in actions and situations*
30 *where the United States has a direct pecuniary interest.¹⁶⁵*

¹⁵⁷ *Costello v. United States*, 365 U.S. 265, 5 L Ed 2d 551, 81 S Ct 534, 4 FR Serv 2d 758 (not followed on other grounds by *Pennconn Enters. v. Huntington*, 148 Vt 603, 538 A2d 673); *Thompson v. United States* (CA10 Kan) 312 F2d 516, cert den 373 U.S. 912, 10 L Ed 2d 414, 83 S Ct 1303.

¹⁵⁸ *Thompson v. United States* (CA10 Kan) 312 F2d 516, cert den 373 U.S. 912, 10 L Ed 2d 414, 83 S Ct 1303.

¹⁵⁹ *United States v. Michigan*, 190 U.S. 379, 47 L Ed 1103, 23 S Ct 742.

¹⁶⁰ *Martin v. Consultants & Admrs.* (CA7 Ill) 966 F2d 1078, 15 EBC 1601, reh, en banc, den (CA7 Ill) 1992 U.S. App LEXIS 22070, vacated (CA7) 1992 U.S. App LEXIS 22234, reh den (CA7) 1992 U.S. App LEXIS 23890.

¹⁶¹ *United States v. Administrative Enters.* (CA7 Ill) 46 F3d 670, 95-1 USTC ¶ 50083, 75 AFTR 2d 95-843.

¹⁶² *JANA, Inc. v. United States* (CA FC) 936 F2d 1265, 37 CCF ¶ 76116, reh den (CA FC) 1991 U.S. App LEXIS 15555 and cert den 502 U.S. 1030, 116 L Ed 2d 775, 112 S Ct 869 and (among conflicting authorities noted in *United States v. Administrative Enters.* (CA7 Ill) 46 F3d 670, 95-1 USTC ¶ 50083, 75 AFTR 2d 95-843).

¹⁶³ *United States v. Administrative Enters.* (CA7 Ill) 46 F3d 670, 95-1 USTC ¶ 50083, 75 AFTR 2d 95-843 (there is no better illustration of the enforcement of a sovereign right than the government's use of compulsory process to determine a taxpayer's liability for unpaid taxes).

¹⁶⁴ *Fein v. United States* (In re Fein) (CA5 Tex) 22 F3d 631, CCH Bankr L Rptr ¶ 75960, 73 AFTR 2d 94-2287, 94 TNT 122-16, related proceeding TC Memo 1994-370, RIA TC Memo ¶ 94370, 68 CCH TCM 322, 94 TNT 153-20 (laches could not be asserted against the government's assertion of tax liability); *Gropp v. District of Columbia Bd. of Dentistry* (Dist Col App) 606 A2d 1010 (since laches does not apply to a government agency acting to protect a public interest, it did not bar District of Columbia Board of Dentistry's administrative actions against a dentist to revoke and bar reinstatement of his license, based on his filing of false statements for services not provided).

¹⁶⁵ *Thompson v. United States* (CA10 Kan) 312 F2d 516, cert den 373 U.S. 912, 10 L Ed 2d 414, 83 S Ct 1303.

The United States is not subject to the defense of laches in enforcing its rights, and the majority of courts follow this rule when dealing with the Federal Deposit Insurance Corporation in its corporate capacity. *FDIC v. Hulsey* (CA10 Okla) 22 F3d 1472, 23 UCCRS2d 596; *FDIC v. Baker* (CD Cal) 739 F Supp 1401 (laches cannot be asserted against a suit brought by the Federal Deposit Insurance Corporation in its capacity as Managing Agent for the Resolution Trust Corporation).

1 It also has been suggested that laches may apply to a government suit if there is no statute of limitation applicable
2 to that suit.¹⁶⁶ On the other hand, concern also is expressed about applying laches to bar a government action
3 where Congress has expressed a limitations period—for laches may frustrate Congress' intentions, particularly if
4 the government has relied upon the expressed limitation period, and thus may invoke separation-of-powers
5 concerns.
6 [27 American Jurisprudence 2d, Equity, §154 (1999)]

7 It is important to note that when a public officer through silence or omission breaches his fiduciary duty to the public, it can
8 no longer be said that he is acting in his official capacity or as part of the government. Instead, his actions become those of
9 a private individual usurping public authority for private gain. In that capacity, he becomes personally liable for a
10 constitutional tort and the concept of laches STILL applies for such a situation.

11 "... the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in
12 respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not to
13 the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which
14 therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the word
15 or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread and act in
16 its name."

17 "This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line
18 of demarcation that separates constitutional government from absolutism, free self- government based on the
19 sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the
20 state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written constitutions,
21 whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs
22 shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with
23 impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the
24 sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles
25 of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit
26 penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the
27 state? **The doctrine is not to be tolerated.** The whole frame and scheme of the political
28 institutions of this country, state and federal, protest against it. Their continued existence is not compatible with
29 it. **It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double
30 progeny of the same evil birth.**"
31 [[Poindexter v. Greenhow, 114 U.S. 270, 5 S.Ct. 903 \(1885\)](#)]

32 A similar concept to "equitable estoppel by laches" is what is called "tacit procuration". This concept is defined as follows:

33 *PROCURATION.* Agency; proxy; the act of constituting another one's attorney in fact. The act by which one
34 person gives power to another to act in his place, as he could do himself. *Clinton v. Hibb's Ex'x*, 259 S.W. 356,
35 358, 202 Ky. 304, 35 A. L.R. 462. Action under a power of attorney or other constitution of agency. *Indorsing a*
36 *bill or note "by procuration" is doing it as proxy for another or by his authority. The use of the word procuration*
37 *(usually, per procuration, or abbreviated to per proc. or p. p.) on a promissory note by an agent is notice that the*
38 *agent has but a limited authority to sign. Neg.Instr.Act. S 21.*

39 *An express procuration is one made by the express consent of the parties. **An implied or tacit procuration takes***
40 *place when an individual sees another managing his affairs and does not interfere to prevent it. Dig. 17, 1, 6,*
41 *2; 50, 17, 60; Code 7, 32, 2. Procurations are also divided into those which contain absolute power, or a general*
42 *authority, and those which give only a limited power. Dig. 3, 3, 58; 17, 1, 60, 4.*

43 *Also, the act or offence of procuring women for lewd purposes. Odgers, C.L. 214.*

44 *In ecclesiastical law. In the plural, the term denotes certain sums of money which parish priests pay yearly to the*
45 *bishops or archdeacons, rations visitationis. Dig. 3, 39, 25; Ayliffe, Parerg. 429; 17 Viner, Abr. 544.*
46 [*Black's Law Dictionary, Fourth Edition, p. 1372*]

47 An example of "tacit procuration" is a contractor or public servant who is providing you with goods or services in fulfillment
48 of a perceived obligation on his part. If you become aware of the receipt of said goods or services and fail to either return
49 them or stop their delivery, you are presumed to consent to all the obligations and liabilities arising from receipt of the service,
50 good, or benefit:

51 CALIFORNIA CIVIL CODE
52 DIVISION 3. OBLIGATIONS

¹⁶⁶ United States v. Administrative Enters. (CA7 Ill) 46 F3d 670, 95-1 USTC ¶ 50083, 75 AFTR 2d 95-843 (declining to rule as to applicability of laches to government, although no statute of limitations governed petition to enforce summons, because no prejudice was shown to invoke laches).

1 PART 2. CONTRACTS
2 CHAPTER 3. CONSENT
3 [Section 1589](#)

4 1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations [and
5 legal liabilities] arising from it, so far as the facts are known, or ought to be known, to the person accepting.

6 The above concept is how the government procures your contractual consent to participate in the Social Security program
7 and the federal income tax system: If you use a Social Security Number or Taxpayer Identification Number in any context
8 or receive any benefit, such as a tax deduction, refund, or government payment, by using it, then you are presumed to consent
9 to fulfill all the obligations arising out of participating in Social Security, including paying federal taxes on the rest of your
10 earnings. It is precisely this concept, in fact, that gives rise to the arguments the government frequently uses when prosecuting
11 tax evaders or those who fail to file tax returns: They will accuse the defendant of participating in the benefits arising from
12 the payment of taxes while refusing to pay his or her “fair share”. Then they accuse the person of being a “leech”.

13 The same concepts as those above apply equally against public officers as well in the context of their fiduciary duty to the
14 public they serve. Restatement 2d indicates that any public fiduciary or agent who receives anything of value by virtue of
15 violating his fiduciary duty or agency, whether by omission or otherwise, is liable to return it to his principal and render a full
16 account of his management for the public trust he is charged with:

17 *Unless it has been expressly agreed to the contrary, an agent is obliged to render an account of his management*
18 *and to restore to his principal whatever he has received by virtue of his procuration, even if he received it unduly.*
19 *Foreman v. Pelican Stores (La App 2d Cir) 21 So 2d 64, pointing out, moreover, that custom may not prevail*
20 *against this provision of law.*
21 *[Restatement, Agency 2d § 388.]*

22 *If an agent receives anything as a result of his violation of a duty of loyalty to the principal, he is subject to a*
23 *liability to deliver it, its value, or its proceeds, to the principal.*
24 *[Restatement, Agency 2d § 403]*

25 The “account of his management” they are talking about above certainly includes the requirement to address every issue
26 before the court raised by BOTH parties in the context of a judge who is ruling on an issue or a public servant accused of
27 wrongdoing. The most frequent violation of rights by federal judges is omission in dealing with issues raised by opponents
28 of the government in any litigation, thus prejudicing the position of said party. Both the judge and the U.S. attorney have an
29 affirmative fiduciary duty as “public officers” and “trustees of the public trust” to do justice, and when they omit to do it and
30 you step in as a litigant and do it for them by pointing out illegal activities by either the judge or the U.S. attorney undertaken
31 for their private gain or personal interest, then an implied common law “Retraxit by Tacit Procuration” has occurred.

32 *RETRAXIT. Lat. He has withdrawn. The open, public, and voluntary renunciation by the plaintiff, in open court,*
33 *of his suit or cause of action, and if this is done by the plaintiff, and a judgment entered thereon by the defendant,*
34 *the plaintiff's right of action is forever gone. U. S. v. Parker, 7 S.Ct. 454, 120 U.S. 89, 30 L.Ed. 601; Lewis v.*
35 *Johnson, Cal.App., 80 P.2d. 90.*
36 *[Black's Law Dictionary, Fourth Edition, p. 1480]*

37 In the event of such acquiescence or omission on the part of public officers, judges, or U.S. attorneys, stipulations secured by
38 tacit procuration may constitute the basis for counter-claims and other appropriate remedies, and amount to equitable
39 estoppels against those accused of the wrongdoing who remain silent in response to either the accusation or discovery relating
40 to exposing and prosecuting it.

7.12 Government Allowed to Create FAKE STATES but citizens can't¹⁶⁷

Exclusive government authority: State governments can create a fictitious corporate federal “State” pursuant to 4 U.S.C. §110(d) by exercising their right to contract in signing an Agreement on Coordination of Tax Administration (ACTA) with the Secretary of the Treasury. This is a virtual and not a physical state, which is tied to federal territory within the state and it has virtual inhabitants called “residents” who are “taxpayers”.

Criminalization or oppression of the behavior by citizens: Private citizens are not allowed to form their own governments and fire their state and local governments by changing their domicile to this political government.

Parties injured by the exclusive authority: People who want competition and inefficiency in government or who want self-government are not allowed to form their own competing government and issue their own driver’s license, marriage license, and have their own courts.

The governments of each state of the Union preside over TWO mutually exclusive and separate jurisdictions, which we summarize below:

1. Republic State. Land within the exclusive jurisdiction of the state fall within this area.
2. Corporate State. This area consists of federal areas within the exterior limits of the state. These areas are federal territory not protected by the Constitution of the United States or the Bill of Rights and are “instrumentalities” of the federal government. Jurisdiction over these areas is shared with the federal government under the auspices of the following legal authorities:
 - 2.1. The Assimilated Crimes Act, [18 U.S.C. §13](#).
 - 2.2. The Rules of Decision Act, [28 U.S.C. §1652](#). This act prescribes which of the two conflicting laws shall prevail in the case of crimes on federal territory.
 - 2.3. [28 U.S.C. §2679\(c\)](#), which says that any action against an officer or employee of the United States in which the officer or employee is acting outside their authority shall be prosecuted in a state court.
 - 2.4. Agreement on Coordination of Tax Administration (ACTA) between the state and the Secretary of the Treasury.

The situation above in respect to a state is not unlike our national government, which has two mutually exclusive jurisdictions:

“It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?”
[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]

“The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution.”
[Downes v. Bidwell, 182 U.S. 244 (1901)]

The hard part is figuring out which of the two jurisdictions that any particular state statute or law applies to. What makes this process difficult are the following complicating factors:

1. There is no constitutional requirement that the laws passed by the state legislature must clearly state which of the two jurisdiction they apply to. This was also confirmed in the following exhibit, which is a letter from a United States Congressman:

Congressman Zoe Lofgren Letter, Exhibit #04.003
<http://sedm.org/Exhibits/ExhibitIndex.htm>

2. Crafty state legislators deliberately obfuscate the laws they write so as to encourage those within the Republic to obey laws that in fact only apply to the Corporate state so as to unlawfully increase their revenues, power, and control.

¹⁶⁷ Adapted from *Corporatization and Privatization of the Government*, Form #05.024, Section 13.3; <http://sedm.org/Forms/FormIndex.htm>.

1 3. Courts of INjustice and the judges who serve in them refuse to acknowledge that most statutes passed by the legislature
2 can only lawfully affect federal areas and persons who consent to be treated as though they inhabit these areas.

3 Within federal law, the Republic portion of each state is referred to as a “foreign state”. To wit:

4 "Foreign states. Nations which are outside the United States. Term may also refer to another state; i.e. a sister
5 state."
6 [Black's Law Dictionary, Sixth Edition, p. 648]

7 "Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or
8 independent foreign states, except in so far as the United States is paramount as the dominating government, and
9 in so far as the states are bound to recognize the fraternity among sovereignties established by the federal
10 Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and
11 judicial proceedings of the other states..."
12 [81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003)]

13 "The United States Government is a foreign corporation with respect to a state." [N.Y. v. re Merriam, 36 N.E.
14 505, 141 N.Y. 479, affirmed 16 S.Ct. 1073; 41 L.Ed. 287] [underlines added]
15 [19 Corpus Juris Secundum (C.J.S.), Corporations, §884 (2003)]

16 Even the U.S. Supreme Court admits that the Republic portion of states of the Union are “foreign states” with respect to the
17 federal government:

18 We have held, upon full consideration, that although under existing statutes a circuit court of the United States
19 has jurisdiction upon habeas corpus to discharge from the custody of state officers or tribunals one restrained of
20 his liberty in violation of the Constitution of the United States, it is not required in every case to exercise its power
21 to that end immediately upon application being made for the writ. 'We cannot suppose,' this court has said, 'that
22 Congress intended to compel those courts, by such means, to draw to themselves, in the first instance, the control
23 of all criminal prosecutions commenced in state courts exercising authority within the same territorial limits,
24 where the accused claims that he is held in custody in violation of the Constitution of the United States. The
25 injunction to hear the case summarily, and thereupon 'to dispose of the party as law and justice require' [R. S.
26 761], does not deprive the court of discretion as to the time and mode in which it will exert the powers conferred
27 upon it. That discretion should be exercised in the light of the relations existing, under our system of government,
28 between the judicial tribunals of the Union and of the states, and in recognition of the fact that the public good
29 requires that those relations be not disturbed by unnecessary conflict between courts equally bound to guard and
30 protect rights secured by the Constitution. When the petitioner is in custody by state authority for an act done
31 or omitted to be done in pursuance of a law of the United States, or of an order, process, or decree of a court
32 or judge thereof; or where, being a subject or citizen of a foreign state, and domiciled therein, he is in custody,
33 under like authority, for an act done or omitted under any alleged right, title, authority, privilege, protection,
34 or exemption claimed under the commission, or order, or sanction of any foreign state, or under color thereof,
35 the validity and effect whereof depend upon the law of nations; in such and like cases of urgency, involving
36 the authority and operations of the general government, or the obligations of this country to, or its relations
37 with, foreign nations, [180 U.S. 499, 502] the courts of the United States have frequently interposed by writs
38 of habeas corpus and discharged prisoners who were held in custody under state authority. So, also, when they
39 are in the custody of a state officer, it may be necessary, by use of the writ, to bring them into a court of the United
40 States to testify as witnesses.' Ex parte Royall, 117 U.S. 241, 250 , 29 S. L.Ed. 868, 871, 6 Sup.Ct.Rep. 734; Ex
41 parte Fonda, 117 U.S. 516, 518 , 29 S. L.Ed. 994, 6 Sup.Ct.Rep. 848; Re Duncan, 139 U.S. 449 , 454, sub nom.
42 Duncan v. McCall, 35 L.Ed. 219, 222, 11 Sup.Ct.Rep. 573; Re Wood, 140 U.S. 278 , 289, Sub nom. Wood v.
43 Bursh, 35 L.Ed. 505, 509, 11 Sup.Ct.Rep. 738; McElvaine v. Brush, 142 U.S. 155, 160 , 35 S. L.Ed. 971, 973, 12
44 Sup.Ct.Rep. 156; Cook v. Hart, 146 U.S. 183, 194 , 36 S. L.Ed. 934, 939, 13 Sup.Ct.Rep. 40; Re Frederick, 149
45 U.S. 70, 75 , 37 S. L.Ed. 653, 656, 13 Sup.Ct.Rep. 793; New York v. Eno, 155 U.S. 89, 96 , 39 S. L.Ed. 80, 83, 15
46 Sup.Ct.Rep. 30; Pepke v. Cronan, 155 U.S. 100 , 39 L.Ed. 84, 15 Sup.Ct.Rep. 34; Re Chapman, 156 U.S. 211,
47 216 , 39 S. L.Ed. 401, 402, 15 Sup.Ct.Rep. 331; Whitten v. Tomlinson, 160 U.S. 231, 242 , 40 S. L.Ed. 406, 412,
48 16 Sup.Ct.Rep. 297; Iasigi v. Van De Carr, 166 U.S. 391, 395 , 41 S. L.Ed. 1045, 1049, 17 Sup.Ct.Rep. 595; Baker
49 v. Grice, 169 U.S. 284, 290 , 42 S. L.Ed. 748, 750, 18 Sup.Ct.Rep. 323; Tinsley v. Anderson, 171 U.S. 101, 105 ,
50 43 S. L.Ed. 91, 96, 18 Sup.Ct.Rep. 805; Fitts v. McGhee, 172 U.S. 516, 533 , 43 S. L.Ed. 535, 543, 19 Sup.Ct.Rep.
51 269; Markuson v. Boucher, 175 U.S. 184 , 44 L.Ed. 124, 20 Sup.Ct.Rep. 76.

52 There are cases that come within the exceptions to the general rule. In Loney's Case, 134 U.S. 372 , 375, sub
53 nom. Thomas v. Loney, 33 L.Ed. 949, 951, 10 Sup.Ct.Rep. 584, 585, it appeared that Loney was held in custody
54 by the state authorities under a charge of perjury committed in giving his deposition as a witness before a notary
55 public in Richmond, Virginia, in the case of a contested election of a member of the House of Representatives of
56 the United States. He was discharged upon a writ of habeas corpus sued out from the circuit court of the United
57 States, this court saying: 'The power of punishing a witness for testifying falsely in a judicial proceeding belongs
58 peculiarly to the government in whose tribunals that proceeding is had. It is essential to the impartial and efficient
59 administration of justice in the tribunals of the nation, that witnesses should be able to testify freely before them,
60 unrestrained by legislation of the state, or by fear of punishment in the state courts. The administration of justice
61 in the national tribunals would be greatly embarrassed and impeded if a witness testifying before a court of the

1 United States, or upon a contested election of a member of Congress, were liable to prosecution and punishment
2 in the courts of the state upon a charge of perjury, preferred by a disappointed suitor or contestant, or instigated
3 by local passion or prejudice.' So, in *Ohio v. Thomas*, 173 U.S. 276, 284 , 285 S., 43 L.Ed. 699, 702, 19
4 Sup.Ct.Rep. 453, 456, which was the case of the arrest of the acting governor [180 U.S. 499, 503] of the Central
5 Branch of the National Home for Disabled Volunteer Soldiers, at Dayton, Ohio, upon a charge of violating a law
6 of that state, the action of the circuit court of the United States discharging him upon habeas corpus, while in
7 custody of the state authorities, was upheld upon the ground that the state court had no jurisdiction in the
8 premises, and because the accused, being a Federal officer, 'may, upon conviction, be imprisoned as a means of
9 enforcing the sentence of a fine, and thus the operations of the Federal government might in the meantime be
10 obstructed.' The exception to the general rule was further illustrated in *Boske v. Comingore*, 177 U.S. 459, 466 ,
11 467 S., 44 L.Ed. 846, 849, 20 Sup.Ct.Rep. 701, 704, in which the applicant for the writ of habeas corpus was
12 discharged by the circuit court of the United States, while held by state officers, this court saying: 'The present
13 case was one of urgency, in that the appellee was an officer in the revenue service of the United States whose
14 presence at his post of duty was important to the public interests, and whose detention in prison by the state
15 authorities might have interfered with the regular and orderly course of the business of the department to which
16 he belonged.'

17 [State of Minnesota v. Brundage, 180 U.S. 499 (1901)]

18 [NOTE: The federal Courts of the United States as used above do not have the authority to interpose in foreign
19 countries, but only in states of the Union for violations of the Constitution, and since they did interpose above,
20 and since they did so in a "foreign state" and described that foreign state as a state of the Union, they are admitting
21 of no federal jurisdiction within any state of the Union]

22 The U.S. Supreme Court recognized that all territories constitute "corporations", which implies that they are federal
23 corporations owned by the federal government.

24 At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual
25 succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several
26 individuals (a "corporation aggregate"). 3 H. Stephen, *Commentaries on the Laws of England* 166, 168 (1st Am.
27 ed. 1845). The sovereign was considered a corporation. See *id.*, at 170; see also 1 W. Blackstone, *Commentaries*
28 *467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified
29 as "corporations" (and hence as "persons") at the time that 1983 was enacted and the Dictionary Act recodified.
30 See W. Anderson, *A Dictionary of Law* 261 (1893) ("All corporations were originally modeled upon a state or
31 nation"); 1 J. Bouvier, *A Law Dictionary Adapted to the Constitution and Laws of the United States of America*
32 318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); *Van Brocklin*
33 *v. Tennessee*, 117 U.S. 151, 154 (1886) ("The United States is a . . . great corporation . . . ordained and
34 established by the American people") (quoting *United [495 U.S. 182, 202] States v. Maurice*, 26 F. Cas. 1211,
35 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); *Cotton v. United States*, 11 How. 229, 231 (1851) (*United*
36 *States is "a corporation"*). See generally *Trustees of Dartmouth College v. Woodward*, 4 Wheat. 518, 561-562
37 (1819) (explaining history of term "corporation").
38 [Ngiraingas v. Sanchez, 495 U.S. 182 (1990)]

39 The Corporate State essentially acts as an agency or instrumentality of the U.S. government, assisting in the management and
40 control over federal areas. This agency is created by an Agreement on Coordination of Tax Administration (ACTA)
41 agreement between the state and the federal government, and it represents a delegation of authority by the federal government
42 to allow the state government to enforce their taxes and laws ONLY within the Corporate State and the federal areas within
43 the exterior limits of the state which comprise it. The U.S. Supreme Court confirmed that corporate charters are nothing more
44 than contracts between the officers of the corporation and the government granting the franchise, which in the case of the
45 ACTA agreements is the federal government, when it said:

46 *The court held that the first company's charter was a contract between it and the state, within the protection of*
47 *the constitution of the United States, and that the charter to the last company was therefore null and void., Mr.*
48 *Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of*
49 *decisions in the federal courts, it was that an act of incorporation was a contract between the state and the*
50 *stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would*
51 *shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect*
52 *which has always been felt for the judicial department of the government.'*
53 [New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]

54 The "stockholders" they are talking about above are the officers of the state government, who are in effect assimilated into
55 the "United States" federal corporation by virtue of participating in the "trade or business" franchise created within federal
56 areas of the state by the Buck Act and the Public Salary Tax Act. Federal areas within the exterior limits of states of the
57 Union and the state governments therefore qualify as "possessions" of the United States upon execution of the ACTA
58 agreement, and therefore "States" within federal law:

59 [TITLE 4 > CHAPTER 4 > § 110](#)
60 [§ 110. Same: definitions](#)

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

2 The term "possession" is nowhere defined in the law that we have been able to locate. However, Black's Law Dictionary
3 indicates that all "rights" or franchises constitute "property".

4 "Property. That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict
5 legal sense, an aggregate of rights which are guaranteed and protected by the government. *Fulton Light, Heat
6 & Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable
7 right and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to
8 dispose of a thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it.
9 That dominion or indefinite right of particular things or subjects. The exclusive right of possessing, enjoying,
10 and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which
11 one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.

12 The word is also commonly used to denote everything which is the subject of ownership; corporeal or incorporeal,
13 tangible or intangible, visible or invisible, real or personal; everything that has an exchangeable value or which
14 goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and
15 personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's
16 property rights by actionable wrong. *Labberton v. General Cas. Co. of America*, 53 Wash.2d. 180, 332 P.2d.
17 250, 252, 254.

18 [. . .]

19 Property within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing,
20 as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission*, 230
21 Or. 439, 370 P.2d. 694, 697."
22 [Black's Law Dictionary, Sixth Edition, p. 1216]

23 If franchises are property and the ACTA agreement creates a franchise, then the collections of rights, privileges, and benefits
24 it conveys to the federal government constitutes "property" and therefore a "possession of the United States" from a legal
25 perspective. An example of federal territorial possessions include American Samoa and Swain's Island, which are mentioned
26 in 48 U.S.C. Chapter 13. Over possessions of the United States, federal legislative jurisdiction is "plenary", meaning
27 exclusive, except to the extent that they surrender any portion of it through legislation implementing what is called "comity".

28 "Plenary. Full, entire, complete, absolute, perfect, unqualified. *Mashunkashney v. Mashunkashney*, 191 Okl.
29 501, 134 P.2d. 976, 979."
30 [Black's Law Dictionary, Sixth Edition, p. 1154]

31 All such surrenders of sovereignty over federal areas or possessions are called "comity":

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

40 An example of comity in action is the Buck Act, in which Congress authorized "States" as defined in [4 U.S.C. §110\(d\)](#) to tax
41 federal "public officials" working within federal areas.

42 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
43 CHAPTER 4 - THE STATES
44 [Sec. 110. Same; definitions](#)

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

46 This provision was implemented as an outgrowth of the Public Salary Tax Act of 1939. You can read this act below:

<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/PublSalaryTaxAct1939.htm>

47 To wit:

1 [TITLE 4 > CHAPTER 4 > § 106](#)
2 [§106. Same: income tax](#)

3 *(a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted*
4 *taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area or*
5 *receiving income from transactions occurring or services performed in such area; and such State or taxing*
6 *authority shall have full jurisdiction and power to levy and collect such tax in any Federal area within such State*
7 *to the same extent and with the same effect as though such area was not a Federal area.*

8 *(b) The provisions of subsection (a) shall be applicable only with respect to income or receipts received after*
9 *December 31, 1940.*

10 The state maintains a “trusteeship” over federal areas within its border and act as the equivalent of a federal “Government
11 corporation”. To wit:

12 [TITLE 5 > PART I > CHAPTER 1 > § 103](#)
13 [§ 103. Government corporation](#)

14 *For the purpose of this title—*

15 *(1) “Government corporation” means a corporation owned or controlled by the Government of the United States;*
16 *and*

17 The “control” referred to above is the authority delegated by the Buck Act, the Public Salary Tax Act, the Agreements on
18 Coordination of Tax Administration (ACTA), and the Assimilated Crimes Act, [18 U.S.C. §13](#). To view the Public Salary
19 Tax Act, see:

<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/PublSalaryTaxAct1939.htm>

20 The subject of taxation of territories and possessions is discussed in the following:

[Great IRS Hoax](#), Form #11.302, Section 5.14
<http://sedm.org/Forms/FormIndex.htm>

21 Below is a table comparing the Republic State with the Corporate State to make the content of this section perfectly clear for
22 visually minded readers:
23

Table 2: Comparison of Republic State v. Corporate State

#	Attribute	Republic State	Corporate State
1	Name	“Republic of _____”	“State of _____”
2	Name of this entity in federal law	Called a “state” or “foreign state”	Called a “State” as defined in 4 U.S.C. §110(d)
3	Protected by the Bill of Rights, which is the first ten amendments to the United States Constitution?	Yes	No (No rights. Only statutory “privileges”)
4	Form of government	Constitutional Republic	Legislative totalitarian socialist democracy
5	A corporation?	Yes	Yes
6	A federal corporation?	No	Yes
7	Exclusive jurisdiction over its own lands?	Yes	No. Shared with federal government pursuant to Buck Act, Assimilated Crimes Act, and ACTA Agreement.
8	“Possession” of the United States?	No (sovereign and “foreign” with respect to national government)	Yes
9	Subject to exclusive federal jurisdiction?	No	Yes
10	Subject to federal income tax?	No	Yes
11	Subject to state income tax?	No	Yes
12	Subject to state sales tax?	No	Yes
13	Subject to national military draft? (See SEDM Form #05.030 http://sedm.org/Forms/FormIndex.htm)	No	Yes
14	Citizenship of those domiciled therein	1. Constitutional but not statutory citizen. 2. “national” or “state national” pursuant to 8 U.S.C. §§1101(a)(21) and 1452 . Not a statutory “U.S. citizen” pursuant to 8 U.S.C. §1408 .	Statutory “U.S. citizen” pursuant to 8 U.S.C. §1401
15	Licenses such as marriage license, driver’s license, business license required in this jurisdiction?	No	Yes
16	Voters called	“Electors”	“Registered voters”
17	How you declare your domicile in this jurisdiction	1. Describing yourself as a “state national” but not a statutory “U.S. citizen on all government forms. 2. Registering as an “elector” rather than a voter. 3. Terminating participation in all federal benefit programs.	1. Describing yourself as a statutory “U.S. citizen” on any state or federal form. 2. Applying for a federal benefit. 3. Applying for and receiving any kind of state license.

Since the founding of the United States, states of the Union have systematically converted from public, charitable trusts with jurisdiction over ONLY land within their exclusive jurisdiction to private, for-profit corporations, all of whose statutes exclusively address persons within the Corporate state. This transition is exhaustively documented below:

Corporatization and Privatization of the Government, Form #05.024
<http://sedm.org/Forms/FormIndex.htm>

Therefore, what we call government now is nothing but:

1. A private, for profit corporation.
2. All of the “citizens”, “residents”, and “inhabitants” of the state are nothing more than “officers” and “public officers” of the corporation who participate in the franchises of the corporation.
3. Membership in the “state” is achieved by declaring a “domicile” or “permanent address” within the confines of the state.
4. This fictitious “state” is a political and not geographical entity. All of its laws are private/contract law that only apply to the employees and officers of the “state”.
5. In order to adjudicate a matter in a “court” within this fictitious Corporate State, you must swear a perjury oath to the state that places you within the “State of _____”, thus making you a contractual member of this fictitious, non-geographical state.

Seeing how these virtual, political states have been created, some in the freedom community have emulated it and created their own similar “corporate states”. They:

- 1 1. Form their own church or religion
- 2 2. Create their own laws and courts and police force
- 3 3. Accept new members by a declaration of domicile
- 4 4. Assess “membership dues” which they call “taxes”
- 5 5. Adjudge and enforce their own laws.

6 In response to the exercise of the equal right of all to implement “self-government”, some states have prosecuted those
7 engaging in such activities under new statutes called “simulating legal process”. They have done this to perpetuate a corporate
8 monopoly on “protection” in order expand and protect their unwarranted and tyrannical importance, wealth, and power. In
9 that sense, once again, they have created both a “god” and a religion, because they are:

- 10 1. Exercising powers which they deny to all others.
- 11 2. Interfering with self-government by violating the equal right of all to govern themselves.

12 *“We of this mighty western Republic have to grapple with the dangers that spring from popular self-government*
13 *tried on a scale incomparably vaster than ever before in the history of mankind, and from an abounding material*
14 *prosperity greater also than anything which the world has hitherto seen.*

15 *As regards the first set of dangers, it behooves us to remember that men can never escape being governed. Either*
16 *they must govern themselves or they must submit to being governed by others. If from lawlessness or fickleness,*
17 *from folly or self-indulgence, they refuse to govern themselves then most assuredly in the end they will have to be*
18 *governed from the outside. They can prevent the need of government from without only by showing they possess*
19 *the power of government from within. A sovereign cannot make excuses for his failures; a sovereign must accept*
20 *the responsibility for the exercise of power that inheres in him; and where, as is true in our Republic, the people*
21 *are sovereign, then the people must show a sober understanding and a sane and steadfast purpose if they are to*
22 *preserve that orderly liberty upon which as a foundation every republic must rest.”*
23 *[President Theodore Roosevelt; Opening of the Jamestown Exposition; Norfolk, VA, April 26, 1907]*

- 24 3. Are engaging in tyranny, because they have no domicile within the jurisdiction of the foreign government and yet are
25 having laws enforced against them that they had no part in creating or consenting to:

26 *Madison warned that government officials who would use religious authority to pursue secular ends*

27 **exceed the commission from which they derive their authority, and are Tyrants. The**
28 **People who submit to it are governed by laws made neither by themselves nor by an**
29 **authority derived from them, and are slaves.**

30 *Memorial and Remonstrance Against Religious Assessments (1785) in The Complete Madison 300 (S. Padover,*
31 *ed.1953). Democratic government will not last long when proclamation replaces persuasion as the medium of*
32 *political exchange.*
33 *[Lee v. Weisman, 505 U.S. 577 (1992)]*

- 34 4. Interfering with the right and DUTY of all under the Declaration of Independence to form their own government and
35 thereby “provide better safeguards for their future security”.

36 **7.13 The government Allowed to Counterfeit, but the Human Beings Can’t**

Exclusive government authority: Federal Reserve Banks can create money out of thin air by loaning out ten times the amount they have on deposit. The Government can create money by simply issuing debt securities backed by nothing.

Criminalization or oppression of the behavior by citizens: 18 U.S.C. §471 makes it a crime for private citizens to counterfeit money.

Parties injured by the exclusive authority: Government controls all the money, and uses that control to unlawfully coerce people to give up their constitutional rights to get it.

37 During the Civil War from 1861 to 1865, Congress issues “United States Notes”, also called “greenbacks”, as a substitute for
38 gold and silver coin. This was a departure from the practice of coining money for the previous nearly 100 years. This policy
39 was challenged in a series of cases heard by the U.S. Supreme Court in 1870 called the Legal Tender Cases. As a consequence
40 of those cases, the court ruled that:

1 “Under the power to borrow money on the credit of the United States, and to issue circulating notes for the money
2 borrowed, [Congress] power to define the quality and force of those notes as currency is as broad as the like
3 power over a metallic currency under the power to coin money and to regulate the value thereof. Under the two
4 powers, taken together, Congress is authorized to establish a national currency, either in coin or in paper, and
5 to make that currency lawful money for all purposes, as regards the national government or private individuals.
6 . . . (Emphasis added)”
7 [*Legal Tender Cases*, 79 U.S. 457, 1870 WL 12742 (U.S. 1870)]

8 What the government did after this case was:

- 9 1. To slowly but gradually eliminate the power to coin money found in Article 1, Section 8, Clause 5 and replace it with
10 the power to borrow money found in Article 1, Section 8, Clause 2.
- 11 2. To saturate the economy with paper currency that in fact does not satisfy the legal definition of “money”. Note that
12 “Federal Reserve Notes” (FRN’s) qualify as “notes” in the definition below:

13 **Money:** *In usual and ordinary acceptance it means coins and paper currency used as circulating medium of*
14 *exchange, and **does not embrace notes**, bonds, evidences of debt, or other personal or real*
15 *estate. Lane v. Railey, 280 Ky. 319, 133 S.W.2d. 74, 79, 81.*
16 [*Black’s Law Dictionary, Sixth Edition, p. 1005*]

- 17 3. To eventually completely outlaw the holding of gold in 1933, such that everyone was FORCED to use fiat paper currency
18 with no intrinsic value. See House Joint Resolution 192, June 5, 1933, 48 Stat. 112.
- 19 4. To outlaw redeemability of paper currency in gold and silver coins. Even to this day, 12 U.S.C. §411 authorizes Federal
20 Reserve Notes to be redeemed in “lawful currency” at any Federal Reserve Bank, but in fact, said bank REFUSE to
21 redeem as required by law.

22 [TITLE 12 > CHAPTER 3 > SUBCHAPTER XII > Sec. 411.](#)
23 [Sec. 411. - Issuance to reserve banks; nature of obligation; redemption](#)

24 *Federal reserve notes, to be issued at the discretion of the Board of Governors of the Federal Reserve System for*
25 *the purpose of making advances to Federal reserve banks through the Federal reserve agents as hereinafter set*
26 *forth and for no other purpose, are authorized. **The said notes shall be obligations***
27 ***of the United States** and shall be receivable by all national and member banks and Federal reserve*
28 *banks and for all taxes, customs, and other public dues. **They shall be redeemed in***
29 ***lawful money on demand at the Treasury Department of the***
30 ***United States, in the city of Washington, District of Columbia,***
31 ***or at any Federal Reserve bank***

32 18 U.S.C. §471, however, makes it a crime to engage in counterfeiting:

33 [TITLE 18 > PART 1 > CHAPTER 25 > § 471](#)
34 [§471. Obligations or securities of United States](#)

35 *Whoever, with intent to defraud, falsely makes, forges, counterfeits, or alters any obligation or other security of*
36 *the United States, shall be fined under this title or imprisoned not more than 20 years, or both.*

37 “Obligations” as described above includes “notes” issued by the U.S. government pursuant to Article 1, Section 8, Clause 2
38 of the United States Constitution. You will also observe that “Federal Reserve Notes” are “obligations of the United States”.
39 However, the Federal Reserve Act creates a franchise which authorizes member banks to essentially create money out of thin
40 air, which is its equivalent. For instance, member banks within the Federal Reserve System can loan up to ten times the
41 amount of money they have on deposit. What are they loaning? Counterfeit money! For details, see:

[Modern Money Mechanics](http://famguardian.org/Subjects/MoneyBanking/Money/ModernMoneyMechanics/mmm2.htm), Federal Reserve Bank of Chicago
<http://famguardian.org/Subjects/MoneyBanking/Money/ModernMoneyMechanics/mmm2.htm>

42 Therefore, we have a supreme example of the case where the creation, which is the government, has more powers and
43 authority than those who created it, which is We The People. In that sense, our government has become a “God” or a “superior
44 being” and the government has created a religion.

Government Establishment of Religion

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Form 05.038, Rev. 8-3-2013

7.14 Only the government can engage in hearsay

Exclusive government authority: Only government employees, prosecutors, and judges are allowed to engage in hearsay, by admitting evidence that is not authenticated with the complete identity of the source of a perjury statement.

Criminalization or oppression of the behavior by citizens: Private citizens are required by judges to meet an unequal standard, by forcing them to have foundational testimony and a penalty of perjury statement on anything that they want admitted into evidence.

Parties injured by the exclusive authority: Persons litigating against the government are disadvantaged and more likely to lose the litigation.

In tax trials, it is very common for the government to introduce transcripts of cases that have no author or typist indicated. Often times, the transcripts have been doctored, and by refusing to identify the court reporter who produced the document, the government is:

1. Engaging in obstruction of justice.
2. Protecting those engaging in perjury, in violation of 18 U.S.C. §1001, 18 U.S.C. §1542, and 18 U.S.C. §1621.
3. Violating the Federal Rule of Evidence 802, which prohibits “Hearsay evidence” from being considered in any case.

The same types of abuse also occur in the submission of evidence in tax cases by third party witnesses. The government accepts ex parte affidavits not authenticated by testimony from third party IRS agents who often are using “pseudonyms” to protect their real identity. Yet, these same courts will refuse to admit into evidence submitted by the non-governmental witness that are similarly authenticated with perjury statements.

7.15 Cops Allowed to Take Guns Anywhere but Citizens Can’t

Exclusive government authority: Police officers can carry firearms into courtrooms.

Criminalization or oppression of the behavior by citizens: It is against the law for law-abiding private citizens to carry firearms into a courtroom.

Parties injured by the exclusive authority: The Second Amendment right to bear arms is unconstitutionally infringed.

In both federal and state courtrooms, policemen are allowed to enter the courtroom in uniform wearing their guns. Yet, private parties are forbidden from taking guns into the courtroom. If the government is a government of finite, delegated powers alone, how is it that the SERVANTS of the people can have more powers than those who delegated all their authority to them? This is hypocrisy and violates the whole notion of equal protection and equal justice to all. Thus, once again, Government has created a religion, whereby it has more powers than everyone else and where it must be worshipped as a “superior being”.

8 God’s Religion v. Government’s Religion¹⁶⁸

This section applies basic freedom concepts to compare God v. Government as competitors for the affection, worship, allegiance, and obedience of the people. Both implement religions of their own. Unfortunately, many Americans are fooled by government propaganda into joining and obeying the government’s religion and thereby:

1. Committing the worst sin in the Bible, which is idolatry.
2. Serving two masters.
3. Firing God as their protector.
4. Bringing judgment, slavery, and subjection upon themselves.

Any attempt to treat any government as having more power, authority, or rights than a single human, in fact, constitutes idolatry. All corrupted governments create and promote inequality as a way to profit personally and illegally. By doing so they are indirectly implementing a state-sponsored religion that “worships”/obeys the state rather than the true and living and only God.

¹⁶⁸ See also: *Government has Become Idolatry and a False Religion*, Family Guardian Fellowship, <http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>.

1 The source of all government power in America is The Sovereign People, who are humans and are also called “natural
 2 persons”. Any power that did not come from this “natural” source is, therefore “supernatural”. All religions are based on
 3 the worship of such “supernatural beings” or “superior beings”.

4 **“Religion. Man’s relation to Divinity, to reverence, worship, obedience, and submission to**
 5 **mandates and precepts of supernatural or superior beings. In its broadest sense**
 6 **includes all forms of belief in the existence of superior beings exercising power**
 7 **over human beings by volition, imposing rules of conduct, with future**
 8 **rewards and punishments. Bond uniting man to God, and a virtue whose**
 9 **purpose is to render God worship due him as source of all being and**
 10 **principle of all government of things.** *Nikulnikoff v. Archbishop, etc., of Russian Orthodox*
 11 *Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663.”*
 12 *[Black’s Law Dictionary, Sixth Edition, p. 1292]*

13 By “worship”, we really mean “obedience” to the dictates of a supernatural or superior being.

14 **“worship 1. chiefly Brit: a person of importance—used as a title for various officials (as magistrates and some**
 15 **mayors) 2: reverence [obedience] offered a divine being or supernatural power; also: an act of expressing**
 16 **such reverence 3: a form of religious practice with its creed and ritual 4: extravagant respect or admiration for**
 17 **or devotion to an object of esteem <- the dollar>.”**
 18 *[Webster’s Ninth New Collegiate Dictionary, ISBN 0-87779-510-X,1983, p. 1361]*

19 In this respect, both law and religion are twin sisters, because the object of BOTH is “obedience” and “submission” to a
 20 “sovereign” of one kind or another. Those in such “submission” are called “subjects” in the legal field. The only difference
 21 between REAL religion and state worship is WHICH sovereign: God or man:

22 *“Obedientia est legis essentia.*
 23 **Obedience is the essence of the law.** *11 Co. 100.”*
 24 *[Bouvier’s Maxims of Law, 1856;*
 25 *SOURCE: <http://fanguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*



26 A quick way to determine whether you are engaging in idolatry is to look at whether the authority being exercised by a so-
 27 called “government” has a “natural” source, meaning whether any human being who is not IN the government can lawfully
 28 exercise such authority. If they cannot, you are dealing with a state-sponsored religion and a de facto government rather than
 29 a REAL, de jure government. The nature of that de facto government is described in:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

30 Below is a table that compares God’s Religion v. Government’s Counterfeit Satanic Religion in the context of many of the
 31 subjects underlying our treatment of freedom on our website so that you can see all the parallels. The sheer number of
 32 parallels between the two is astounding. Few people even consider these and are amazed when they see them for the first
 33 time:

34 **Table 3: Comparison between God’s Religion and Government’s Religion**

#	Description	God	Government (socialist church)
1	Lawgiver	God (see Isaiah 33:22)	Legislature or democratic majority
2	Law	Bible	1. Constitution, statutes, regulations (in a republic). 2. Whatever judge or ruler says (tyranny or oligarchy)
3	Purpose of obedience to law	Protection (See Isaiah 54:11-17)	Limited liability/responsibility
4	Mission or goal	Proclaim the gospel Hallowed be thy name, thy Kingdom come thy will be done	Total subjugation of the total man to total government Complete surrender of personal individuality
5	Symbol for the Church	Cross	National flag

#	Description	God	Government (socialist church)
			
6	Superior being/object of worship (“Sovereign”)	God (deism)	The “state” (humanism)
7	What makes superior being superior	Creator of universe	Grantor of privileges. Not subject to the same laws or rules as everyone else (hypocrisy, inequality)
8	Authority of superior being based on	Power to create	Power to destroy
9	Superior being protects us from	Sin (Mala in se)	Crime and mala prohibitum Their own crimes (protection racket)
10	Source of power	Love	Fear, insecurity
11	Faith in superior being takes the form of	Religious faith	Unsubstantiated “presumption” of authority (see Form #05.017)
12	Object of belief/faith	Trust in God (see Psalm 118:8-9)	Trust in man/flesh (see Jeremiah 17:5-8)
13	Bond uniting man to superior being	Love	1. Government-granted “privileges” (see <i>Great IRS Hoax, Form #11.302, Section 4.3.12</i>) 2. Covetousness 3. Avoidance of personal liability
14	Property ownership	Families with ONLY PRIVATE ownership	Government with ONLY PUBLIC ownership of everything. All PRIVATE ownership converted to public (socialism) without consent of owner.
15	Rights	Created by God and absolute	Created by government as franchise privileges
16	Ultimate owner of all property	God (Ps. 24:1; 50:12; 1 Cor. 10:26, 28, etc.) Christians are just “stewards”	Government (public property)
17	Scripture	Holy Bible	Codes that are not “positive law” (e.g. the Internal Revenue Code, Social Security Act, Draft laws, etc.)
18	Obedience to scripture of church promoted through	Studying the Bible Prayer	1. Dumbing down in public school 2. Propaganda 3. Deception 4. Keeping the truth secret from church members
19	Lawgiver	God	Man
20	Founding document(s)	Ten Commandments	Declaration of Independence Constitution
21	Members of the church believe that founding document(s) are	Divinely inspired	Divinely inspired
22	Founders of church (founding fathers)	Jesus John the Baptist David Moses	Franklin Delano Roosevelt (socialist) George Washington Thomas Jefferson

#	Description	God	Government (socialist church)
		Paul Apostles	
23	Place of worship	Church building	Court Government buildings
24	Priests called	Pastors (also believers (1 Peter 2:5))	Judges
25	Priests appointed by	Ordination ceremony	Passing the bar Presidential appointment
26	Clergy of church	Deacons	Licensed attorneys
27	Role of leaders	Servants of the people	Masters (Lords)
28	Attire of priests	Black robe	Black robe
29	School to become priests	Seminary	Law school
30	Source of virtue	“God” and His worship	Man, “Self” and “Vain Rulers”
31	Influence spread through	1. Evangelizing. 2. Missionary work. 3. Good example.	1. Deceit. 2. Rewarding irresponsibility. 3. Promotion and exploitation of legal ignorance. 4. Fear, uncertainty, insecurity introduced through media and demagoguery. 5. Propaganda. 6. Military and political warfare. 7. Bribing sheep into submission with government benefits derived from stolen/extorted tax money.
32	Main attraction of church membership	Forgiveness for sin/salvation	Legalization of sin or immorality Limited liability
33	Pleadings to the superior being (Sovereign) for help take the form of	Prayer	Prayer (Petitions to courts are sometimes called “prayers” and those that go in front of the Supreme Court are still called “prayers”)
34	Persons who violate Scripture are called	Sinners (<u>G</u> od’s laws)	Criminals (man’s/ <u>g</u> od’s laws) Political dissidents
35	Method of dealing with evil	Obedience to God’s word Repentance and regeneration Excommunication Exorcism	Court and/or jail
36	Failure of man to deal with evil in their own life	Eternal separation from God	Separation from Society (neo-god)
37	Ultimate punishment exists in	Hell	Jail
38	Disciples called	Apostles (qty 12) Christians	Petit Jury (qty 12) Grand Jury (qty 12)
39	Title of Priest	Pastor Bishop (All Christians (1 Peter 2:5))	“Your Honor”
40	Contributions to church called	Tithes (limited to 10%) Gifts	Taxes or tribute (unlimited)
41	Contributions to church are	Voluntary	Mandatory and punitive (enforced illegally by the authority of non-positive law)
42	Contributions to the church are used for	Charity Grace Social Justice	To compete with churches in charity and grace

#	Description	God	Government (socialist church)
43	Joining the church requires	Allegiance to God	Allegiance to the state (collective) ABOVE God
44	How people join church	Being baptized as a statement that their domicile is in Heaven and NOT Earth (James 4:4)	1. Choosing a civil domicile within the jurisdiction of the government (see: http://sedm.org/Forms/05-MemLaw/Domicile.pdf) 2. Swearing a naturalization oath. (see 8 U.S.C. §1448) 3. Signing a tax form under penalty of perjury. 4. Being born within the jurisdiction of the church.
45	Change in legal status from joining	God gives us a new name (Rev. 2:17, Rev. 14:1, Rev. 22:4)	Members assigned number (SSN, TIN. The BEAST. 666) Become "human resource" Appointed as public officer of government.
46	Change in wealth from joining church	Redeemed are blessed with all spiritual blessings (Eph. 1:3, 4:7)	Stripped of all wealth and all property. Everything held as public officer managing government property. Taxed into poverty.
47	Church members called	Saints Sheep Chosen God's people Congregation Church Godly ones Redeemed Holy Priesthood Royal Priesthood	Taxpayers Citizens Residents Inhabitants Persons
48	Salvation occurs through	Faith in the Person and work of the Lord Jesus Christ	Denying personal responsibility and surrendering personal sovereignty to the state (passing buck to government)
49	Management of church called	Board of elders	Citizens Civil servants Bureaucrats Public servants Public officers Corporate boards
50	Enforcement unit for church	Board of elders	IRS
51	Members disciplined through	Excommunication	Jail Fines, fees, and penalties
52	Confession held with	Priest Ministers with integrity	Judge (entering a plea)
53	Confessions are communicated	Orally to priest or minister	Entering a plea to judge On a tax form
54	Money paid to priest during confession	Absolves you of liability for sin	Absolves you of tax liability and threat of prison and jail
55	Those who oppose church doctrine are called	Heretic	Frivolous
56	View towards those who break laws of the church ("sin")	Repentance	Tolerance (except those who refuse to subsidize the group, who are "nontaxpayers", who get intolerance)

#	Description	God	Government (socialist church)
57	Court trials among believers focus on	Law that was violated	Political persecution (franchise court)
58	Missionaries ("Come to Jesus")	Volunteers Ministers	Dept. of Justice IRS revenue agents Police
59	Purpose of sex within church	Procreation	Recreation Fornication
60	Truth is	Absolute and sovereign	Relative to whoever is in charge (and whatever corrupted politicians will let even more corrupted judges get away with before they get removed from office for misconduct)

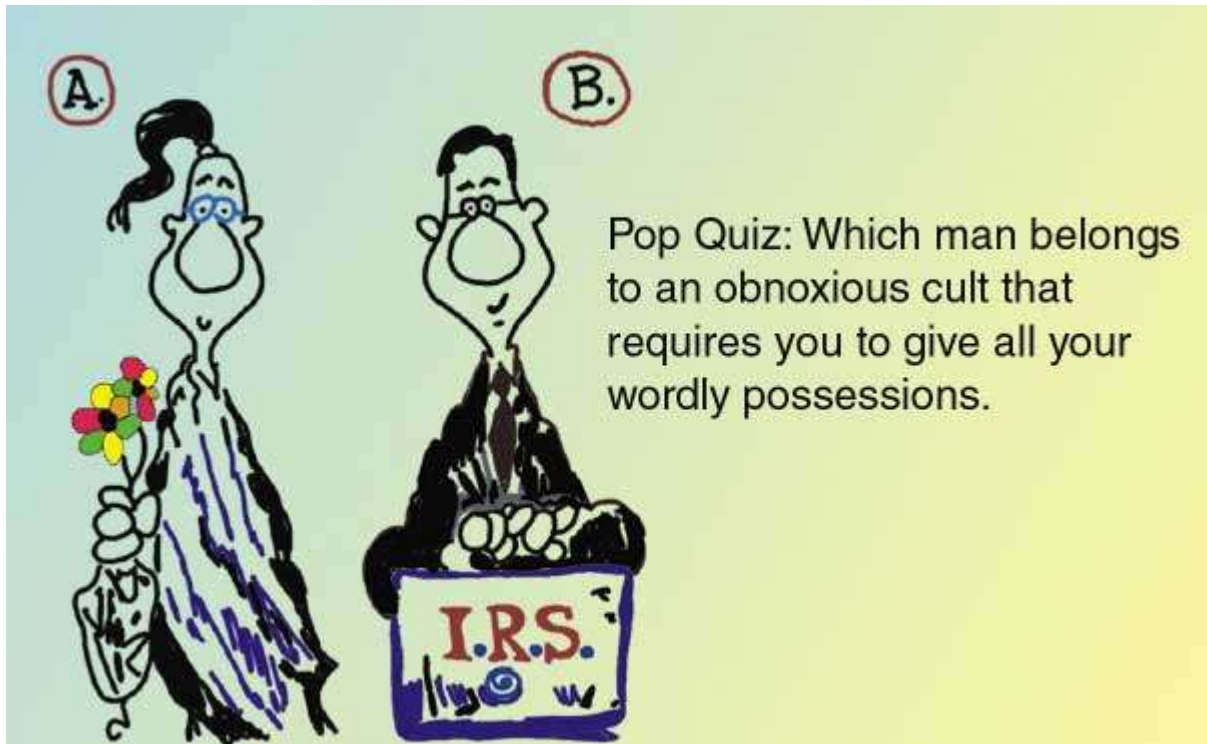
9 Proof that government in America has become a false socialist "god"

"Tyranny is the inevitable consequence of rule from above, a point that the Founding Fathers understood well when they separated the powers of a small and restrained government.

"Liberty is a human achievement, the product of a 1,000-year struggle. We have taken too lightly our obligation to "earn it anew." Consequently, we are ceasing to possess 'that which thy fathers bequeathed thee.' Our legislative political order has become an administrative state in which 'We the People' are increasingly fearful of the government that we allegedly control.

*"If Thomas Jefferson was right, we cannot get self-rule back without a revolution."
[Jeff Bowman]*

Figure 1: Government Religion Cartoon



God, in Exodus 20:3, as part of the Ten Commandments, said:

"You shall have no other gods before Me."

1 Our life as Christians should revolve around putting God at the top of our priority list. That means supporting His causes
2 with the first fruits of our labor and tithing to the church. Here's the scripture to back up this assertion:

3 "Honor the Lord with your possessions, and with the firstfruits of all your increase: so your barns will be filled
4 with plenty, and your vats will overflow with new wine."
5 [Prov. 3:9-10, Bible, NKJV]

6 But how can we tithe to the church and put God first, if we illegally pay almost 50% of our income to all the following
7 combined taxes before God even gets his first dime in out tithes?:

- 8 1. Federal income tax (25% of our income).
- 9 2. State income tax. (15% of our income)
- 10 3. Property tax. (5% of our income)
- 11 4. Sales tax. (2% of our income)
- 12 5. Estate (Death) taxes. (up to 100% of our income and our assets over a lifetime!)

13 Instead, the first fruits of our labor and almost 50% of our living income (and 100% of our assets when we die) go to the
14 GOVERNMENT first in the form of income taxes, before we ever even see a dime of our own income, and we put way too
15 much emphasis and reliance on the government to help us. In effect, we allow or permit or volunteer ourselves to become
16 government slaves and they become our masters and thus we lose our sovereignty and thereby make God of secondary
17 importance, presumably because we want a hand-out and government "security". But listen to what God says about this type
18 of abomination:

19 "Cursed is the one who trusts in man [and by implication, governments made up of men], who depends on
20 flesh for his strength and whose heart turns away from the Lord. He will be like a bush in the wastelands; he
21 will not see prosperity when it comes. He will dwell in the parched places of the desert, in a salt land where no
22 one lives. But blessed is the man who trusts in the Lord, whose confidence is in Him. He will be like a tree
23 planted by the water that sends out its roots by the stream. It does not fear when heat comes; its leaves are always
24 green. It has no worries in a year of drought and never fails to bear fruit."
25 [Jeremiah 17:5-8, Bible, NIV]

26 By surrendering our sovereignty and letting government become our god or our cult, we have committed idolatry: relying
27 more on government and man than we do on God or ourselves to meet our needs. Jesus Himself, however, specifically
28 warned us not to do this:

29 "Away with you , Satan! For it is written, 'You shall worship the Lord your God, and Him ONLY [NOT the
30 government!] you shall serve.'
31 [Matt. 4:10, Bible, NKJV]

32 This kind of pernicious evil violates Psalm 118:8-9, which says: "It is better to trust in the Lord than to put confidence in
33 man. It is better to trust the Lord than to put confidence in princes." I translate "princes" to mean "government". Likewise,
34 such idolatry also violates Psalm 146:3, which says: "Put not your trust in princes, [nor] in the son of man, in whom [there
35 is] no help."

36 But can government REALLY be a religion from a genuine legal perspective and can we prove this in court? Absolutely!
37 Let's look at the definition of "religion" from Black's Law Dictionary to answer this question, and notice the highlighted
38 words:

39 "Religion. Man's relation to Divinity, to reverence, worship, obedience, and submission to mandates and
40 precepts of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence of
41 superior beings exercising power over human beings by volition, imposing rules of conduct, with future
42 rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship
43 due him as source of all being and principle of all government of things. *Nikulnikoff v. Archbishop, etc., of*
44 *Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663."*
45 [Black's Law Dictionary, Sixth Edition, p. 1292]

46 Now let's will take the highlighted words from this definition of "religion" above and put them into a table and compare
47 worship of God on the left to worship of government on the right. The results are very surprising. The attributes in the left
48 column of the table below are listed in the same sequence presented in the above definition and have asterisks next to them.
49 Those attributes without asterisks provide additional means of comparison between worship of God and worship of
50 government (god with a little "g").

1 **Table 4: Worship of God (Christianity) v. Worship of Government (idolatry)**

<i>Attributes of “religion”</i>	<i>Worship of God (Christianity: “God” with a Big “G”)</i>	<i>Worship of Government (Idolatry: “god” with a little “g”) Government=“The Beast”: Rev. 13:11-18</i>
Lawgiver	God (see Isaiah 33:22)	Legislature or democratic majority
Law	Bible	1. Constitution, statutes, and regulations (in a republic) 2. Whatever judge or ruler says (tyranny or oligarchy)
Purpose of obedience to Law	Protection (see Isaiah 54:11-17)	Protection (see section Great IRS Hoax, Form #11.302, section 4.3.2)
Method of rendering “worship”	1. Faith 2. Prayer 3. Fasting 4. Service to fellow man/family 5. Reverencing (respecting) God	1. Paying income taxes 2. Surrendering rights to judicial jurisdiction and government authority 3. Not questioning or challenging authority. 4. Dying in defense of (if serving in military).
“Submission to mandates and precepts of”*	God	Man (The Beast/Satan)
“Superior being”*	God	President/Congressmen/Mammon (the BEAST/Satan)
What makes “superior beings” superior	Agents of a sovereign God	Not subject to the <u>same</u> laws as everyone else (hypocrisy)
Method of expressing “faith” in and obedience to “superior being”	Trust, obedience, worship, church attendance	1. “Presumption” that government servants have the authority of law. 2. Dependency on and trust in socialistic government welfare programs
“Exercising power”*	1. Church or clergy discipline, censure, or excommunication while alive. 2. Authority over your destiny after you die.	Jurisdiction within the territorial limits of the sovereign
Source of power	Love	Fear, insecurity
“Rules of conduct”*	God’s law (Bible or Natural Law)	Man’s law (statutes)
“Future rewards”*	Eternal life	Absence of IRS harassment for not paying taxes
“Future punishment”*	1. Slavery to sin for those who disobey. 2. Eternal damnation	Harassment, oppression for those who challenge government authority
“Bond uniting man” to “superior being”*	Love	Government- granted “Privileges”, covetousness, limited liability (in the case of corporations)
Source of “virtue”*	“God” and his worship	“Self” and “Vain Rulers” and their aggrandizement
Object of belief/faith*	Trust in God (see Psalm 118:8-9)	Trust in man/the flesh (see Jeremiah 17:5-8)
Influence spread through	Evangelizing	1. Fear, uncertainty, insecurity introduced through media and demagoguery. 2. Propaganda 3. Military and political warfare. 4. Bribing sheep into submission with government benefits derived from stolen/extorted tax money.
Spokesperson	Pope/prophet	Judge (witchdoctor)
How spokespersons are appointed	Ordained	Appointed by President/Governor

<i>Attributes of “religion”</i>	<i>Worship of God (Christianity: “God” with a Big “G”)</i>	<i>Worship of Government (Idolatry: “god” with a little “g”) Government=“The Beast”: Rev. 13:11-18</i>
<i>Representatives of spokesperson</i>	Priests	Lawyers (scumbag Pharisees)
<i>Attire of spokesperson</i>	Black Robe	Black robe
<i>Title of spokesperson</i>	“Pastor”	“Your honor”
<i>Disciples called</i>	Apostles (qty 12)	Grand Jury (qty 12) Petit Jury (qty 12)
<i>How representatives are appointed</i>	Ordained	Licensed by state Supreme Court
<i>Persons who violate laws are</i>	Sinners (<u>G</u> od’s law)	Criminals (man’s/ <u>g</u> od’s law)
<i>Submission</i>	“...knowing that a man is not justified by the works of the law but by faith in Jesus Christ, even we have believed in Christ Jesus, that we might be justified by faith in Christ and not by the works of the law; for by the works of the law no flesh shall be justified.” (see Gal. 2:16)	“I am a criminal because no one can obey all of man’s laws. There are too many of them!” (see section 5.15 entitled “The Government’s REAL approach to tax law”)
<i>Obedience</i>	“If you love me, keep my commandments” (see John 14:15)	Follow the law or we will throw you in jail and steal your property! (fear)
<i>Control by “superior being” imposed through</i>	Holy Spirit/conscience	Criminal punishment for violating law.
<i>Ultimate punishment exists in</i>	Hell	Jail
<i>Result of punishment is:</i>	Separation from God	Separation from Society (neo-god)
<i>Worship service</i>	Sunday service	Court (worship the judge/lawyers)
<i>Place of worship</i>	Church	Courthouse
<i>Language of worship service</i>	Latin (Roman Catholic church)	Latin (habeus corpus, malum prohibitum, ex post facto, etc)
<i>Method of removing evil from the world</i>	Exorcism	Court and/or jail
<i>Pleadings to the superior being (Sovereign) for help take the form of</i>	Prayer	Prayer (petitions to courts used to be called “prayers” and those that go in front of the Supreme Court are still called “prayers” in some cases).
<i>Source of truth</i>	God’s law	Whatever the judge says
<i>Truth is</i>	Absolute and sovereign	Relative to whoever is in charge (and whatever corrupted politicians will let even more corrupted judges get away with before they get removed from office for misconduct)
<i>Method of supporting “superior being”</i>	Tithes (10%)	Taxes (50-100%)
<i>Power expanded by</i>	Evangelism	<ol style="list-style-type: none"> 1. Obfuscating law 2. Attorney licensing 3. Legal “terrorism” (excessive or unwarranted or expensive litigation) 4. Unconstitutional or unlawful acts 5. Lies, propaganda, and deceit 6. Judges allowing juries to rule only on facts and not law of each case.

1 Isn’t that interesting? The other thing you MUST conclude after examining the above table is that if anyone in government
2 is a “superior being” relative to any human in the society they govern, then the government unavoidably becomes an idol and

1 a god to be “worshipped” and submitted to as if the government or its servants individually were a religion. In the feudal
2 system of British Common Law from which our legal system derives, they even call judges “Your Worship”:

3 “**worship** 1. chiefly Brit: a person of importance—used as a title for various officials (as magistrates and some
4 mayors) 2: reverence offered a divine being or supernatural power; also: an act of expressing such reverence
5 3: a form of religious practice with its creed and ritual 4: extravagant respect or admiration for or devotion to
6 an object of esteem <~ the dollar>.”
7 [Webster’s Ninth New Collegiate Dictionary, ISBN 0-87779-510-X,1983, p. 1361]

8 We started with a government of law and not of men but we ended up with the opposite because of our apathy and ignorance:

9 “**The government of the United States has been emphatically termed a government of laws, and not of men.** It
10 will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested
11 legal right.”
12 [Marbury v. Madison, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]

13 A government run by judges, instead of law is called a “kritarchy”. Such a government is described as a government of men
14 and not of law. Since judges are also “public servants”, then a “kritarchy” also qualifies as a “dulocracy”:

15 “**Dulocracy.** A government where servants and slaves have so much license and privilege that they domineer.”
16 [Black’s Law Dictionary, Sixth Edition, p. 501]

17 The book of Judges in the Bible shows what happens to a culture that trusts in man and the flesh and their own feelings rather
18 than in God’s law for their sense of justice and morality. Below is an excerpt from our Bible introducing the Book of Judges
19 to make the moral lessons contained in the book crystal clear:

20 *The Book of Judges stands in stark contrast to Joshua. In Joshua an obedient people conquered the land through*
21 *trust in the power of God. In Judges, however, a disobedient and idolatrous people are defeated time and time*
22 *again because of their rebellion against God.*

23 *In seven distinct cycles of sin to salvation, Judges shows how Israel had set aside God’s law and in its place*
24 *substituted “what was right in his own eyes” (21:25). The recurring result of abandonment from God’s law is*
25 *corruption from within and oppression from without. During the nearly four centuries spanned by this book,*
26 *God raises up military champions to throw off the yoke of bondage and to restore the nation to pure worship. But*
27 *all too soon the “sin cycle” begins again as the nation’s spiritual temperance grows steadily colder.*

28 ...

29 *The Book of Judges could also appropriately be titled “The Book of Failure.”*

30 **Deterioration** (1:1-3:4). *Judges begins with short-lived military successes after Joshua’s death, but quickly turns*
31 *to the repeated failure of all the tribes to drive out their enemies. The people feel the lack of a unified central*
32 *leader, but the primary reasons for their failure are a lack of faith in God and lack of obedience to Him (2:1-2).*
33 *Compromise leads to conflict and chaos. Israel does not drive out the inhabitants (1:21, 27, 29, 30); instead of*
34 *removing the moral cancer [IRS, Federal Reserve?] spread by the inhabitants of Canaan, they contract the*
35 *disease. The Canaanite gods [money, sex, covetousness] literally become a snare to them (2:3). Judges 2:11-23*
36 *is a microcosm of the pattern found in Judges 3-16.*

37 **Deliverance** (3:5-16:31). *In verses 3:5 through 16:31 of the Book of Judges, seven apostasies (fallings away*
38 *from God) are described, seven servitudes, and seven deliverances. Each of the seven cycles has five steps: sin,*
39 *servitude, supplication, salvation, and silence. These also can be described by the words rebellion, retribution,*
40 *repentance, restoration, and rest. The seven cycles connect together as a descending spiral of sin (2:19). Israel*
41 *vacillates between obedience and apostasy as the people continually fail to learn from their mistakes. Apostasy*
42 *grows, but the rebellion is not continual. The times of rest and peace are longer than the times of bondage. The*
43 *monotony of Israel’s sins can be contrasted with the creativity of God’s methods of deliverance.*

44 **Depravity** (17:1-21:25). *Judges 17:1 through 21:25 illustrate (1) religious apostasy (17 and 18) and (2) social*
45 *and moral depravity (19-21) during the period of the judges. Chapters 19-21 contain one of the worst tales of*
46 *degradation in the Bible. Judges closes with a key to understanding the period: “everyone did what was right*
47 *in his own eyes” (21:25) [a.k.a. “what FEELS good”]. The people are not doing what is wrong in their own*
48 *eyes, but what is “evil in the sight of the Lord” (2:11).*
49 [The Open Bible, New King James Version, Thomas Nelson Publishers, Copyright 1997, pp. 340-341]

1 The hypocrisy and idolatry represented by a government of judges or of men rather than law not only violates the first and
2 greatest Commandment in the Bible found in Exodus 20:3 and Matt. 22:37-38, but is also more importantly violates the First
3 Amendment to the U.S. Constitution:

4 ***First Amendment:*** *Congress shall make no law respecting an establishment of religion, or prohibiting the free*
5 *exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to*
6 *assemble, and to petition the Government for a redress of grievances.*

7 How do government servants make themselves or the government they are part of into a “superior being”? Here are just a
8 few highly unethical and evil ways:

- 9 1. Write laws that apply to everyone but them.
- 10 2. Manipulate the enforcement of laws so that government servants don’t have to obey.
- 11 3. Exceed their jurisdiction or lawful authority and not be punished or prosecuted for it.
- 12 4. Abuse official immunity or sovereign immunity with the blessing and collusion of a corrupted judiciary to protect
13 themselves from punishment for their wrongdoing.
- 14 5. Lie to or mislead a grand jury and not be held accountable for it because they would have to prosecute themselves if they
15 did.
- 16 6. Judges setting courtroom policy prohibiting audio or video recording of any proceeding so that they cannot be held
17 accountable for their own violations of law in the courtroom.
- 18 7. Judges suppressing admission of evidence in court that would undermine their power or control over society.
- 19 8. Judges making cases unpublished where the government was litigated against and lost, thus preventing them from being
20 cited as precedent. See:

Nonpublication.com

<http://www.nonpublication.com/>

- 21 9. Judges telling juries that they must rule in the case based on what the judge says is the law rather than based on a reading
22 of the actual law themselves.
- 23 10. Judges issuing general orders to the law librarian in the public/government courthouse prohibiting jurists or litigants
24 from using the law library so as to make their profession into a priesthood and prevent jurists from ensuring that they are
25 following the law. See:
26 <http://famguardian.org/Disks/IRSDVD/Evidence/JudicialCorruption/GenOrder228C-Library.pdf>
- 27 11. Government judges and prosecutors abusing the purpose of the legal system to terrorize and persecute Americans for
28 their political activities or to coerce them into giving up some right that the law entitles them to. Most Americans can’t
29 afford legal representation and government abuses this vulnerability by litigating maliciously and endlessly against their
30 enemies to terrorize them into submission and run up their legal bills. This makes their victims into a financial slave of
31 an expensive attorney who is licensed by the same state he is litigating against, which imparts a conflict of interest that
32 prejudices the rights of his client.

33 [TITLE 18](#) > [PART 1](#) > [CHAPTER 77](#) > *Sec. 1589.*
34 *Sec. 1589. - Forced labor*

35 ***Whoever knowingly provides or obtains the labor or services of a person -***

36 ***(3) by means of the abuse or threatened abuse of law or the legal process.***

37 ***shall be fined under this title or imprisoned not more than 20 years, or both.*** *If death results from the violation*
38 *of this section, or if the violation includes kidnapping or an attempt to kidnap, aggravated sexual abuse or the*
39 *attempt to commit aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title or*
40 *imprisoned for any term of years or life, or both*

41 By making itself a “superior being” relative to the people it governs and serves and using the color but not actual *force* of law
42 to compel the people to pay homage to and “worship” and to serve it with their stolen labor (extorted through illegally
43 enforced income taxes), Congress has mandated a religion, with all the many necessary characteristics found in the legal
44 definition of “religion” indicated above, and this is clearly unconstitutional. *The only way to guarantee the elimination of the*
45 *conflict of law that results from putting government above the people is to:*

- 46 1. Make God the sovereign over all of creation.
- 47 2. Make the people **servants to God** and His *fiduciary agents*.

1 3. Create government as a **servant to the People** and their fiduciary agent. Make the only source of government authority
2 that of protecting the people from evil, injustice, and abuse.

3 There is no other rational conclusion one can reach based on the above analysis. There is simply no other way to solve this
4 logical paradox of government becoming a religion in the process of making itself superior to the people or the “U.S.
5 citizens”. The definition of “religion” earlier confirmed that God must be the origin of an earthly government, when it said:

6 “Bond uniting man to God, and a virtue whose purpose is to render God worship due him as source of all being
7 and **principle of all government of things.**”

8 One of our readers, Humberto Nunez, wrote a fascinating and funny article showing just how similar government and most
9 religions really are:

10 GOVERNMENT IS A PAGAN CULT AND WE’VE ALL BEEN DRINKING THE KOOL AID
11 By: Humberto Nunez

12 Government is a pagan cult. When you join the Armed Forces, the first thing they do is shave your head. Just like
13 in many cults, where they shave your head. The Army also uses sleep deprivation in Boot Camp, just like many
14 cults do, to brainwash their people.

15 Secret Service Agents are willing to “die for their beliefs” (in defense of The President: their cult leader).

16 Many men say that they would “die for their country”. This is a form of pagan Martyrdom for the pagan cult
17 State.

18 Many today say that “religion has caused more war... “ and blah blah blah.

19 But the fact is that governments send out draft cards, not churches. Governments started WWI and WWII, not
20 religion. In fact, during times of peace governments hate religion because religion is the governments’ #1
21 competition for allegiance, and during times of war, governments use religion for their own agenda.

22 Another similarity to cults: FBI Agents even dress similar to Mormons, and have the same type of haircuts. Many
23 cults have a dress code of some kind, just like in the Army, and even in the Corporate world.

24 When you join the Moonies you would probably end up selling flowers for them, and the Moonies will keep all
25 the profits from the work you do. When you work today, the pagan cult State takes your profits (in the form of
26 income taxes), and they won’t let you leave their cult (the State). If you attempt to not pay your taxes, you would
27 be arrested and branded a criminal.

28 Now, I did a little research into the symptoms and signs of a cult and found these 5 Warning Signs: (to distinguish
29 a cult from a ‘normal’ religion)

- 30 3. The organization is willing to place itself above the law; this is probably the most important
31 characteristic.
32 4. The leadership dictates, (rather than suggests) important personal (as opposed to spiritual) details of
33 followers’ lives, such as whom to marry, what to study in college, etc.
34 5. The leader sets forth ethical guidelines members must follow but from which the leader is exempt.
35 6. The group is preparing to fight a literal, physical Armageddon against other human beings.
36 7. The leader regularly makes public assertions that he or she knows is false and/or the group has a policy of
37 routinely deceiving outsiders.

38 Now, let’s break these down one by one.

- 39 1. The organization is willing to place itself above the law; this is probably the most important characteristic.

40 Example: Death Penalty.

41 What is the purpose and intention behind State sponsored Death Penalty? The primary purpose and intention
42 behind State sponsored Death Penalty is not to deter crime, nor is it to be tough on crime. To understand the
43 purpose and intent behind this, we must study psychology, in particular, behavioral psychology; like in training
44 a dog. To train a dog, one must use behavioral modification techniques. For example, the primary purpose and
45 intention behind anti-smoking laws is to get you to obey the State. Before you can train a dog to kill, you must
46 first train the dog to obey simple commands; like sit, and roll over. The same is true of recycling laws. Glass
47 bottles are actually much safer for the environment than plastic bottles. The primary purpose and intention behind

1 recycling laws is not to save the environment, it is a behavioral modification technique to get the people to obey
2 the Government.

3 Now, back to State sponsored death penalty laws. The primary purpose and intention behind Death Penalty laws
4 is to get people used to the idea that the State is above the law. It is illegal for people to kill and to murder. With
5 State sponsored Death Penalty laws, the State is Above the Law.

6 There you have symptom #1:

7 1. The organization is willing to place itself above the law; this is probably the most important characteristic.

8 2. The leadership dictates, (rather than suggests) important personal (as opposed to spiritual) details of followers'
9 lives, such as whom to marry, what to study in college, etc.

10 I can give a dozen examples of this behavioral modification ploy of cults. Recycling and anti-smoking laws were
11 two examples I explained above. Dictating the behavior of Americans today is pervasive throughout our entire
12 society.

13 3. The leader sets forth ethical guidelines members must follow but from which the leader is exempt.

14 We can see this today very clearly when it comes to violence. Many Americans today are forced to attend Anger
15 Management Courses while at the same time the State uses violence (like in the Iraq War).

16 4. The group is preparing to fight a literal, physical Armageddon against other human beings.

17 Three words: War on Terrorism

18 5. The leader regularly makes public assertions that he or she knows is false and/or the group has a policy of
19 routinely deceiving outsiders.

20 I don't think that last symptom (of a cult) needs further explanation.

21 Well there you have it; the Government has all of the 5 major signs/symptoms of being a cult.

22 For the philosophy behind The Nature of Government I recommend this read:

23 http://www.apfn.org/apfn/nature_gov.htm

24 It is A MUST READ for all Americans and all freedom loving peoples of the world. It is so good that if I start
25 quoting from it, I'll just end up pasting the entire article here in my article. So I'll just leave it at that and say you
26 the reader here MUST READ IT.

27 Now, the atheist says "Show me God." I say, "Show me government." I do not believe in the existence of
28 government. Now hold your horses, I know that sounds silly at first, but let me explain.

29 Let's say you were on a ship full of people. Now the people in that ship went insane and started hallucinating,
30 thinking that you were an alien from another planet and that you must be killed. If those people on that ship killed
31 you, you would really be dead, literally. Just because of the reality of the consequences of that mass hallucination
32 (you being dead) does not prove that you were really an alien. It just proves that the people were suffering from
33 mass hallucination. So, just because the so-called 'government' can arrest you and put you in jail, that does not
34 prove the existence of government. It just proves mass hallucination.

35 Let's start again now:

36 The atheist says "Show me God." I say, "Show me government." Now don't tell me the White House. That is
37 not 'government'. That is a building. That's just as if I were to show an atheist a church (a building), that would
38 not prove the existence of God.

39 Ok now, you might show me a Police Officer in uniform, and offer proof on how he can actually arrest me, to
40 prove the existence of Government.

41 Well, I can show an atheist a priest in uniform, but that would not prove the existence of God. Even if Congress
42 gave priests the authority to arrest people on the streets that would still not prove the existence of God to an
43 atheist. Just like a cop in uniform does not prove the existence of government, it only proves that the people are
44 suffering from mass hallucination.

1 *People today are obsessed with the laws of the pagan-cult State. The Constitution, the Bill of Rights, etc. etc,*
2 *people meditating day and night on the 'laws' of the pagan-cult State, as opposed to the Law of God. Thomas*
3 *Jefferson, Benjamin Franklin, these men have become cult figures. They have replaced Abraham, Isaac, Jacob,*
4 *Noah, Moses, as the men of God to be pondered on and studied.*

5 **Sacrifice for Protection**

6 *In ancient times, people performed human sacrifice to their pagan false gods for 'Protection' from the gods. They*
7 *believed their gods also played the role of 'Provider' by performing human sacrifice for rain for their crops for*
8 *example.*

9 *Today, the US Fed. Govt. is asking for "Sacrifice for Protection". The State today is now saying that the people*
10 *must sacrifice their Freedoms and Liberties for 'Protection' from terrorism (demons, evil spirits, etc.) and that*
11 *the State will then 'Provide' them with safety.*

12 *This is metaphorically a form of human sacrifice. It is not a human sacrifice where you literally kill someone (like*
13 *in the Death Penalty), but it is a "human" sacrifice. I mean, the State is not asking the animals to sacrifice their*
14 *Freedoms and Liberties, it is asking us humans, so it is a "human" sacrifice as opposed to an 'animal' sacrifice*
15 *in that sense. Also, there is death involved; the death of our Freedoms and Liberty.*

16 *By the way, State sponsored Death Penalty is another form of human sacrifice for the pagan-cult State, and State*
17 *sponsored abortion is a form of child sacrifice for this pagan-cult State.*

18 **Black Robes: Judges and Devil worshippers**

19 *Judges wear Black Robes just like Devil worshippers. The Judges' Desk is the altar of baal. They bring men tied*
20 *up in handcuffs before the altar (Judges' desk) and these men are for the human sacrifice and the entire court*
21 *proceeding is a satanic ritual.*

22 *Sounds crazy? Is it a coincidence that the 'language of the court' is Latin (ex: Habeas Corpus) just like the*
23 *'language of a Catholic Exorcism' is also in Latin? Lawyers speak Latin in the court room just like Priests use*
24 *Latin when performing exorcisms when you have a 'case' of full DEMONIC POSSESSION.*

25 *Also, the same type of 'respect' a Priest would expect from a visitor to his church is the same type of respect a*
26 *Judge expects in his court room. There's even a penalty for disobeying this 'respect'; it's called "Contempt of*
27 *Court".*

28 *Another psychological conditioning behavior modification technique being applied on the American Public is*
29 *this: Television shows like Judge Judy, Judge Joe, all these People's Courts television shows. The primary*
30 *intention and purpose behind these so-called Court Room Justice shows is to condition the public to get used to*
31 *entering a court room with NO Trial by Jury. In not one of any of these types of shows do you ever see a Trial by*
32 *Jury; that is not a mistake, it is intentional, and by design.*

33 *I can go on and on with this article and offer a million more details.*

34 *To conclude, if the US Govt. plans to attack Iran, North Korea, etc. in the future. And if there is the possibility*
35 *that this War on Terrorism might lead to WWII. Then, that is nothing but pagan-cult MASS SUICIDE. And the*
36 *US Govt. is a pagan cult, and WE'VE ALL BEEN DRINKING THE KOOL AID. [Does Jim Jones from Ghana*
37 *ring a bell?]*

38 *Now, some readers of this article (especially neo-conservatives) would automatically brand me an Anarchist. I*
39 *am not an Anarchist, what I am questioning is the role of government. According to the Founding Fathers of*
40 *America, the role of government was to protect your Individual Rights. NOT TO TAKE THEM AWAY.*

41 *And finally, if the people will not serve God, they will end up serving and being slaves of government. I am sure*
42 *many Christians would believe this, and even some followers of eastern philosophies; for this is a form of 'Bad*
43 *Karma'.*

44 *And, if man will not serve God, then woman will not serve man. This is also a form of 'bad karma' [and it may*
45 *also explain why the divorce rate is so high].*

46 Another fascinating and funny article that helps to clarify just how God-like our government has become is as follows:

47 **The Ten Commandments of the U.S. Government**

48 *I. I am the Lord of the Talmud, thou shalt have no Biblical God before me.*

1 *II. Thou shalt not make unto thee any but Satanic images: the witch, symbol of the city government and police*
2 *department of Salem, Massachusetts; the five-pointed occult pentagram of Sirius, of the state religion of Egypt,*
3 *emblem of the Department of Defense and our Armed Forces, and the badge of US law enforcement at all levels;*
4 *the pyramid of Pharaoh, capped by the all-Seeing Eye of Horus, emblazoned on the currency in the denomination*
5 *of one shekel.*

6 *III. Thou shalt not take the name of thy god in vain: thou shalt not blaspheme the name Rabbi, Israeli, Zionism,*
7 *"U.S. government", or any politician or agency.*

8 *IV. Remember the Wal Mart sale on the Sabbath Day, and keep it holy by spending. Seven days must thou labor,*
9 *that thereby thou shalt spend ever more.*

10 *V. Honor thy son and thy daughter. Neither spank nor say no to them when they seek to consume the sex and*
11 *violence that is dangled before them from every lawful venue. Thy daughter shalt dress like a cheap harlot from*
12 *the age of eight onward, and thy son shall engage in bloody video games, likewise from his eighth year. All of*
13 *these are legal and profitable, saith the Lord.*

14 *VI. Thou shalt not kill the molester of 150 children in his prison cell, and thou shalt condemn the convict who*
15 *executes the molester, lest such justice be encouraged, and lest it be known that the convict had greater common*
16 *sense and honor than a legion of our judges.*

17 *VII. Thou shalt commit adultery and televise and popularize it throughout the land, and broadcast it into*
18 *Afghanistan and Iraq, that thereby the Muslims shall be vouchsafed a share in our democracy and freedom.*

19 *VIII. Thou shalt not steal from us, for we detest competition.*

20 *IX. Thou shalt indeed bear false witness, for by perjury our Law is established.*

21 *X. Covet thy neighbor's goods and thy neighbor's wife, for thereby doth our Order prosper.*

22 I'll bet you never even dreamed that there were so many parallels between Christianity and government, did you? I'll bet
23 you also never thought of government as a religion, but that is exactly what it has become. The idea of making government
24 a religion or creating false idols for the people to worship is certainly not new. Here is an example from the bible, where
25 "cities" are referred to as "gods". Notice this passage also criticizes evolutionists when it says "Saying to.. a stone 'you gave
26 birth to me.'". Evolutionists believe that we literally descended from rocks that evolved from a primordial soup:

27 *"As the thief is ashamed when he is found out,*
28 *So is the house of Israel ashamed;*
29 ***They and their kings and their princes, and their priests and their prophets,***
30 ***Saving to a tree, "You are my father,"***
31 ***And to a stone, "You gave birth to me."***
32 *For they have turned their back to Me, and not their face.*
33 *But in the time of their trouble*
34 *They will say, "Arise and save us."*
35 *But where are your gods [governments] that you have made for yourselves?*
36 *Let them arise,*
37 *If they can save you in the time of your trouble;*
38 ***For according to the number of your cities***
39 ***Are your gods, O Judah."***
40 *[Jeremiah 2:26-28, Bible, NKJV]*

41 Leaders know that if you can get people to worship false idols and thereby blaspheme God with their sin, then you can use
42 this idolatry to captivate and enslave them. For instance, in the Bible in 1 Kings Chapters 11 and 12, we learn that Solomon
43 disobeyed the Lord by marrying foreign wives and worshipping the idols of these foreign wives. When Solomon died, his
44 son Rehoboam hardened his heart against God and alienated his people. Then he fought a competitor named Jeroboam over
45 the spoils of his vast father's remnant kingdom (1 Kings 12). The weapon that Jeroboam used to compete with Rehoboam
46 was the creation of a false idol for the ten tribes of Israel that were under his leadership. This false idol consisted of two
47 calves of solid gold. The false idol distracted ten of the 12 tribes of Israel from wanting to reunite with the other two tribes
48 and worship the true God. To this day, the twelve tribes have never again been able to reunite, because they were divided by
49 idolatry toward false gods. Here is a description of how Jeroboam did it from 1 Kings 12:25-33:

50 Golden Calves at Bethel and Dan

1 ²⁵ Then Jeroboam fortified Shechem in the hill country of Ephraim and lived there. From there he went out and
2 built up Peniel.

3 ²⁶ Jeroboam thought to himself, "The kingdom will now likely revert to the house of David. ²⁷ If these people
4 go up to offer sacrifices at the temple of the LORD in Jerusalem, they will again give their allegiance to their
5 lord, Rehoboam king of Judah. They will kill me and return to King Rehoboam."

6 ²⁸ After seeking advice, the king made two golden calves. He said to the people, "It is too much for you to go
7 up to Jerusalem. Here are your gods, O Israel, who brought you up out of Egypt." ²⁹ One he set up in Bethel,
8 and the other in Dan. ³⁰ And this thing became a sin; the people went even as far as Dan to worship the one
9 there.

10 ³¹ Jeroboam built shrines on high places and appointed priests from all sorts of people, even though they were
11 not Levites. ³² He instituted a festival on the fifteenth day of the eighth month, like the festival held in Judah, and
12 offered sacrifices on the altar. This he did in Bethel, sacrificing to the calves he had made. And at Bethel he
13 also installed priests at the high places he had made. ³³ On the fifteenth day of the eighth month, a month of his
14 own choosing, he offered sacrifices on the altar he had built at Bethel. So he instituted the festival for the
15 Israelites and went up to the altar to make offerings.
16 [1 Kings 12:25-33, Bible, NIV]

17 Similar to Jeroboam, our present government conquers the people by encouraging them to become distracted with false idols.
18 These false idols include:

- 19 1. **Government**. This translates into worship of and slavery to government through the income tax and an obsession
20 with petitioning government to protect people from discrimination or punishment for the consequences of their sins,
21 including homosexuality, dishonesty, and infidelity.
- 22 2. **Money**. They use this lust for money to divide and conquer and control families by getting them fighting over
23 money within their marriage. They encourage people to get marriage licenses they never needed in order to get
24 jurisdiction over the spouses and their assets, and then they make it so easy to get divorced that it becomes
25 economically attractive to marry people for their money. This means that people get married for all the wrong
26 reasons, and make themselves into slaves of the state in the process of using the state courts as a vehicle to plunder
27 their partner using community property laws.
- 28 3. **Sex**. A fixation with sex, homosexuality, fornication, and adultery. People who are obsessed with anything, and
29 especially sex, are far less likely to be informed about the law or vigilant about holding their government
30 accountable.
- 31 4. **Sports and television**. People who are hooked on Monday night football or the latest host soap or sitcom aren't
32 likely to be caught visiting the law library or reading the Bible as God says they should.
- 33 5. **Materialism**. This manifests itself in an obsession to acquire and keep "things".
- 34 6. **Sin**. In the past, the government outlawed gambling and lotteries. Now most states have actually institutionalized
35 this kind of sin. The government holds lotteries and even advertises them. Indian reservations have become havens
36 for legalized gambling.

37 Have you ever visited a doctor's office for minor surgery? What the doctor does is administer a local anesthetic to numb
38 your senses in the area he will be cutting and operating on so you won't experience pain or feel what he is doing. The
39 government does the same thing. Before they hook you up to "The Matrix" using their umbilical called the "income tax" to
40 painfully suck you dry, they use a "local anesthetic" that numbs your senses and your discretion. This "local anesthetic" is
41 the sin and hedonism and idolatry they try to get you addicted to and distracted with that they use to make you into a slave:

42 *"Most assuredly, I say to you, whoever commits sin is a slave of sin."*
43 [Jesus in John 8:34, Bible, NKJV]

44 Once you are a slave to your sin, you are far less likely to give them any trouble about being a host organism for the federal
45 parasite that sucks your life and your labor and your property dry. They supplement this local anesthetic called "sin" with a
46 combination of cognitive dissonance, lies and propaganda, ignorance generated by the public fool (school) system, and an
47 occasional media report about how they trashed a famous person to keep you in fear and immobilized to oppose their
48 organized extortion and racketeering. This trains you never to trust or respect your own judgment well enough to even
49 conceive of questioning authority or challenging their jurisdiction.

50 *"Surely oppression destroys a wise man's reason.
51 And **a [compelled] bribe [called income tax] debases the heart.**"*
52 [Ecclesiastes 7:7, Bible, NKJV]

1 The concept of government as a religion especially applies to the field of taxation. The Internal Revenue Code is 9,500 pages
2 of very fine print. We know because we have a personal copy and read it often. Our own former Treasury Secretary Paul
3 O'Neill calls it, and I quote:

4 "9,500 pages of gibberish."

5 [See this quote in a news article at: [http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/IRSExhibit-](http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/IRSExhibit-PaulONeill-IRSCo9500PgsOfGibberish.pdf)
6 [PaulONeill-IRSCo9500PgsOfGibberish.pdf](http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/IRSExhibit-PaulONeill-IRSCo9500PgsOfGibberish.pdf)]

7 How many people have taken the time to read the Internal Revenue Code in its entirety, and even among those very few
8 people who have read it completely, how many believe that they fully and completely understand it well enough to swear
9 under penalty of perjury that facts they reveal and statements they might make about their own personal tax liability would
10 be completely consistent with it? If you don't meet these two criteria of having read it completely and often and having a
11 full and accurate understanding about it that is truthful and consistent with its legislative intent, then any statement you make
12 on a tax return that is based on your state of mind in that instance becomes simply a matter of usually misinformed or ignorant
13 "belief". There's a good word for this condition of believing something without knowing all the facts. It is called "faith"
14 and it is the foundation of all religions in the world!:

15 "Now faith is the substance of things hoped for, the evidence of things not seen."

16 [Heb. 11:1, Bible, NKJV]

17 Isn't "faith" based on a "belief" in something which you have not seen sufficient scientific evidence to prove? If you are like
18 most Americans who have never read or even seen any part of the Internal Revenue Code, which is the only admissible
19 "evidence" of your legal tax obligation, then any action you might take and any statement you might make regarding your
20 tax "liability" under such circumstances could be rationally described only as an act of "faith" and "belief". Here's the legal
21 definition of "faith":

22 "Faith. Confidence; credit; reliance. Thus, an act may be said to be done 'on the faith' of certain
23 representations.

24 "Belief; credence; trust. Thus, the Constitution provides that 'full faith and credit' shall be given to the
25 judgments of each state in the courts of the others.

26 Purpose; intent; sincerity; state of knowledge or design. This is the meaning of the word in the phrase "good
27 faith" and "bad faith". See Good faith."

28 [Black's Law Dictionary, Sixth Edition, p. 599]

29 Even when you hire an expensive professional to prepare your tax return, you still have all of the responsibility and liability
30 for the content and the accuracy of the return and if the IRS institutes a penalty for errors or omissions, isn't it you rather than
31 your tax preparer who has to pay the penalty? What exactly are you "trusting" (see the definition of "faith" above) when you
32 sign a tax return and state under penalty of perjury that it is truthful without even reading or knowing or understanding the
33 tax code? What you are in fact "trusting" is "man" or your "government". You are trusting what the IRS told you in its
34 publications, right? Or you're trusting an ignorant and greedy and unethical tax lawyer or a misinformed accountant to tell
35 you what your legal responsibilities are, aren't you? That is called trusting "man" because a man wrote those publications or
36 gave you the advice that you formed your "belief" from. The Bible says we shouldn't trust men or a "worthless" government,
37 and instead ought to trust only Him:

38 "Cursed be he that confirmeth not all the words of this law [God's Law, not Caesar's law] to do them. And all
39 the people shall say, Amen."

40 [Deu. 27:26, Bible, NKJV]

41 "Behold, the nations are as a drop in the bucket, and are counted as the small dust on the scales."

42 [Isaiah 40:15, Bible, NKJV]

43 "All nations before Him are as nothing, and they are counted by Him less than nothing and worthless."

44 [Isaiah 40:17, Bible, NKJV]

45 "Cursed is the one who trusts in man [or by implication man-made government], who depends on flesh for his
46 strength and whose heart turns away from the Lord. He will be like a bush in the wastelands; he will not see
47 prosperity when it comes. He will dwell in the parched places of the desert, in a salt land where no one lives.
48 But blessed is the man who trusts in the Lord, whose confidence is in Him. He will be like a tree planted by the
49 water that sends out its roots by the stream. It does not fear when heat comes; its leaves are always green. It has
50 no worries in a year of drought and never fails to bear fruit."

1 [Jeremiah 17:5-8, Bible, NIV]

2 Now if our government had stuck to its original charter to be “a society of laws and not men”, then we wouldn’t be forced to
3 have to depend on “men” to know what our tax responsibilities are because we would be able to read the law ourselves
4 without consulting an “expert” and KNOW what we are supposed to do:

5 *“The government of the United States has been emphatically termed a government of laws, and not of men. It
6 will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested
7 legal right.”*
8 [Marbury v. Madison, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]

9 If our government had remained honorable and honest, the laws would be simple and clear and short. Read the earlier tax
10 laws: they are very short and easy to understand. These laws were KNOWABLE by the common man. The easiest way to
11 make the law respectable is to make it short and simple enough so that every person can read and understand it. When it
12 grows too large and/or too complicated to be knowable by every citizen, then at that point, we have transformed our society
13 from a society of laws to a society of men, which is the root and the foundation of tyranny and the very reason we rebelled
14 against English monarchs to form this country! That kind of corruption of our laws began starting in around 1913, shortly
15 after the Federal Reserve Act and the Sixteenth Amendment were passed. At that point, our government became a gigantic
16 parasite completely unrestrained by the Constitutional limits that had kept it under control. It became a socialist bureaucracy
17 bent on destroying our liberties and making itself into a false god.

18 The IRS publications are the only thing that most Americans have ever read that even comes close to claiming to represent
19 what is in the real tax code found in the Internal Revenue Code. Because most people can’t afford a high-priced lawyer or
20 accountant who understands the tax code completely, and don’t have the time to read the entire IRC or buy and read a
21 comprehensive and complete book on taxes, then Americans in effect are economically coerced into relying on and having a
22 “religious faith” in the IRS publications as their only source to understand what the tax code requires. Add to that the legal
23 ignorance perpetuated in them by our government schools and you have additional government duress. Worst yet, the federal
24 courts have said that none of these IRS publications are credible and that they “confer no rights”. Read the article on the
25 Family Guardian Website about this scam because it will blow your mind!:

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

27 Even the IRS says you can’t rely on their own publications in their Internal Revenue Manual (I.R.M.):

28 *“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
29 *advisors... While a good source of general information, publications should not be cited to sustain a position.”*
30 [Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

31 So once again, if you haven’t personally read the entire Internal Revenue Code, don’t understand it completely, or have
32 trusted the IRS publications, then your “faith” is ill-founded and in effect becomes “bad faith” because you are relying on a
33 completely unaccountable, criminal, and lawless organization called the IRS to define and fulfill your purported legal
34 responsibilities, and that can only be described as despicable, morally wrong, and biblically unsound:

35 *“Bad faith. The opposite of ‘good faith,’ generally implying or involving actual or constructive fraud, or a*
36 *design to mislead or deceive another, or a neglect or refusal to fulfill some duty or some contractual obligation,*
37 *not prompted by an honest mistake as to one’s rights or duties, but by some interested or sinister motive. Term*
38 *‘bad faith’ is not simply bad judgment or negligence, but rather it implies the conscious doing of a wrong because*
39 *of dishonest purpose or moral obliquity; it is different from the negative idea of negligence in that it contemplates*
40 *a state of mind affirmatively operating with furtive design or ill will...”*
41 [Black’s Law Dictionary, Sixth Edition, p. 139]

42 You are not alone in your compelled depravity and violation of God’s law because most Americans, including us, are just
43 like you. But you have to trust “somebody” on this tax subject don’t you, because if you don’t file the government is going
44 to go after you and penalize you, aren’t they? So you are compelled to have “faith” in something, right? You get to choose
45 what that “something” is, but the result is a compelled “faith” or “trust” in “something” because of demands the government
46 is making on you to satisfy your alleged tax responsibilities.

47 Now if the Constitution says in the First Amendment that “Congress shall make no law respecting an establishment of
48 religion, or prohibiting the free exercise thereof”, and yet the IRS tells you under the “color of law” that you have to in effect
49 trust or have “religious faith” in “something” in order to satisfy their criminal extortion under the “color of law”, then isn’t

1 the government in effect “making a law respecting the establishment of a religion”? When corrupt judges make rulings on
2 tax issues that violate the Constitution and prejudice our sacred rights, aren’t they making law? Isn’t this kind of judicial
3 activism called “judge-made law” and isn’t Congress’ failure to discipline such tyrant judges the equivalent of allowing them
4 to write law that will then be used as precedent in the future? Isn’t the object of that “religious faith” and “trust” that the
5 government compels us to have the fraudulent IRS Publications directly, and the IRS who prepares them indirectly? So in
6 effect, if the income tax is indeed an “enforced” or “compelled” tax, then the government has established “faith in the IRS”
7 as a religion by the operation of law. And then the federal courts of that same government have turned around and said that
8 even though the only basis for most people’s beliefs is the IRS publications, they aren’t trustworthy nor credible, and in fact,
9 you can be penalized for relying on what the IRS told you in them! So you are in effect being compelled to trust or have
10 “religious faith” in a lie, aren’t you? But then out of the other side of that same hypocritical and criminal government’s
11 mouth, the U.S. supreme Court says:

12 “Courts, no more than the Constitutions, can intrude into the consciences of men or compel them to believe
13 contrary to their faith or think contrary to their convictions, but courts are competent to adjudge the acts men
14 do under the color of a constitutional right, such as that of freedom of speech or of the press or the free exercise
15 of religion and to determine whether the claimed right is limited by other recognized powers, equally precious to
16 mankind. So the mind and the spirit of man remain forever free, while his actions rest subject to necessary
17 accommodation to the competing needs of his fellows.”

18 “If all expression of religion or opinion, however, were subject to the discretion of authority, our unfettered
19 dynamic thoughts or moral impulses might be made only colorless and sterile ideas. To give them life and
20 force, the Constitution protects their use. No difference of view as to the importance of the freedoms of press or
21 religion exist. They are “fundamental personal rights and liberties” *Schneider v. State, 308 U.S. 147, 161, 60*
22 *S.Ct. 146, 150, 84 L.Ed. 155. To proscribe the dissemination of doctrines or arguments which do not transgress*
23 *military or moral limits is to destroy the principal bases of democracy, --knowledge and discussion. One man,*
24 *with views contrary to the rest of his compatriots, is entitled to the privilege of expressing his ideas by speech or*
25 *broadside to anyone willing to listen or to read. ...*

26 “Ordinances absolutely prohibiting [or penalizing] the exercise of the right to disseminate information are, a
27 fortiori, invalid.”
28 [*Jones v. City of Opelika, 316 U.S. 584, 62 S.Ct. 1231 (1942), Emphasis added*]

29 And when we raise the issue in court that the payment of federal income taxes violates our religious beliefs as documented
30 here, then the courts frequently say that our arguments are “frivolous”. See section 4.19 of the Great IRS Hoax, Form #11.302
31 and *U.S. v. Lee, 455 U.S. 252 (1982)* for further confirmation of how the government essentially labels our religious beliefs
32 as being frivolous in the process of enforcing their “love for your money” in the courts. That too is a government action to
33 create a religion, because all of the arguments here are based on the law and words right out of the mouths of the government’s
34 own judges and lawyers. Indirectly, they are saying that their own words are frivolous! That’s religion and idolatry, and the
35 object of worship is the almighty dollar. The result of them calling our claims “frivolous” is a maximization of federal
36 revenues and personal retirement benefits of federal judges through illegal and unconstitutional extortion. That too violates
37 Christian beliefs, which say that “covetousness” is idolatry, which is the religious worship of idols:

38 “Therefore put to death your members which are on the earth: fornication, uncleanness, passion, evil desire, and
39 covetousness, which is idolatry.”
40 [*Colossians 3:5, Bible, NKJV*]

41 “Behold, to obey [God and His Law] is better than sacrifice, and to heed than the fat of rams. For
42 rebellion is as the sin of witchcraft, and stubbornness is an iniquity and
43 idolatry. Because you have rejected the word of the Lord, He also has
44 rejected you from being king [or sovereign over government].”
45 [*1 Sam. 15:22-28, Bible, NKJV*]

46 The implication of the above scripture is that when public servants in the government violate God’s law, they cease to be part
47 of the government and are acting as private individuals absent the authority of law. They are no longer the sovereigns who
48 are serving the public they are there to protect. Instead they are serving themselves mainly and thereby violating the fiduciary
49 relationship they have as part of the public trust and federal corporation known as the “United States government” (see section
50 2.1 of the Great IRS Hoax, Form #11.302 for details). Christians are supposed to disobey such unlawful and immoral actions,
51 including those of courts.

52 “We ought to obey God rather than men.”
53 [*Acts 5:27-29, Bible, NKJV*]

1 So we have a paradox, folks. Either Subtitle A income taxes are *mandatory* and *enforced* and “religious faith in the IRS” has
2 become the new religion, or the taxes are instead entirely “voluntary” donations and therefore do not conflict with religious
3 views or the First Amendment. We can’t have it both ways, but the government’s fraudulent way of calling them *mandatory*
4 conflicts with so many aspects of our Constitution that we may as well throw the whole Bill of Rights in the toilet and tell
5 everyone the truth: which is that all their freedoms are suspended to pay for the extravagant debts of an out-of-control
6 government and everyone is an economic slave and a serf to the government.

7 In our time, government has not only become a religion, it has also become an *anti-religion* intent on driving Christianity out
8 of public life so that its only competitor (God) can be eliminated and it can continue to grow in power without resistance and
9 graduate to that of a totalitarian communist state. Christianity, it turns out, is the *only* competitor to government at the moment
10 for the worship of the people, and the one thing that most minority groups focused on rights (homosexuals, women’s
11 liberation, abortion, etc) have in common is a hate for Christianity, because Christianity is the only check on their corruption
12 and hedonism. Christianity is the salt, the preservative, and the immune system for our society, and when you want to
13 overtake society with sin and disease and death, the first thing you have to attack is its immune system.

14 The kind of idolatrous thinking that accepts the income tax as legal therefore leads to socialism ultimately, and turns the
15 government into a tyrannical police state that robs citizens of their assets and puts them to use for the alleged "common good."
16 It is a product of mobocracy masquerading as democracy, where less privileged or poorer groups use their voting power to
17 compel the government to plunder the assets of wealthier people for their personal benefit. This is the central approach the
18 demagogues (I mean democrats) use: buy votes with money extorted from hard-working citizens. The Supreme Court agreed
19 precisely with these conclusions below in the case of *Loan Association v. Topeka*, 20 Wall. 655 (1874):

20 *"To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on*
21 *favoured individuals.. is none the less robbery because it is done under the forms of law and is called taxation.*
22 *This is not legislation. It is a decree under legislative forms."*

23 The only way a socialist state can justify its existence is to assert that the government knows better how to take care of you
24 than you do, and past experience, especially with the Soviet Union, proves that approach *doesn't work!* Forcing you to have
25 “faith” in the government is a violation of the First Amendment by establishing government as a “religion”. Worship of
26 government as a religion is the essence of socialism. Socialism has never worked throughout all of history, because the
27 corruption of men at the highest levels who are in charge of the public funds always leads to usury, abuse, evil, and tyrannical
28 oppression of the people they are supposed to serve.

29 *"Remember the word that I said to you, 'A servant is not greater than his master.' If they persecuted Me, they*
30 *will also persecute you. If they kept My word, they will keep yours also. But all these things they will do to you*
31 *for My name's sake, because they do not know Him who sent Me."*
32 *[Jesus speaking in the Bible, John 15:20-21]*

33 Our own country was formed by Christian patriots more than 200 years ago because they rejected this very thing happening
34 to us! They founded the *first* country whose legal system was based entirely on Natural Law and Natural Order, which is
35 further explained in sections 3.4 and 4.1 of the *Great IRS Hoax*, Form #11.302.

36 Socialism also makes us into unwitting slaves of the government. Would anyone argue that we don't already have a police
37 state, where the Gestapo are the tyrants at the IRS, and fear of the IRS is what keeps us paying our "tribute to the king" in the
38 form of income taxes? Would anyone argue that we are not a country full of cowards when it comes to facing our oppressors?
39 Realistically speaking: How long can cowards remain free and sovereign? Remember that the original American colonies
40 waged an entire violent war of independence and risked *everything* they had to fight against Britain when their taxes to Britain
41 were only 7%? Now some of us are paying 50% of our income in taxes without even flinching or whimpering or fighting.
42 We're a bunch of wimps if you ask me!

43 The point is that it's much more difficult to put God first with federal income taxes because out of the remaining 50% of our
44 income left after we pay taxes, we have to feed our families and pay our bills. Is it any wonder then that less than 1% of
45 Christians tithe 10% of their income to the church as the Bible requires in Malachi 3:8-10? They can't afford to because they
46 are being taxed/raped and financially enslaved by the government illegally! And then the IRS compels churches to shut up
47 about this kind of abuse by taking away their 501(c)(3) tax-exempt status if they speak up!

48 But if you didn't have to pay income taxes and the IRS would honor your right to do so legally (why does the IRS call it
49 "voluntary compliance" if we can't choose *not* to pay?), wouldn't you give MUCH more to God and put God first? I certainly

1 would! Therefore, implementing the advice found in this document will, in the long run, result in equipping you with the
2 income you need to be more generous to your local church and to the noble causes and preservation of American liberties
3 and freedoms that we all believe in.

4 **HOWEVER:** *If your intent is to take the money you saved in taxes as a result of following the guidance*
5 *in this document and spend it on your own selfish desires and not on the church (whatever church you*
6 *belong to) or helping others, then you are violating the copyright on this document and acting illegally.*
7 *We demand that you destroy this book and **NOT** read or use this document because we would submit*
8 *that you are a less than honorable steward over the gracious gifts that God (whatever God you believe*
9 *in) has bestowed upon you and deserve to have your income taken away by the tyrants at the IRS.*
10 *Selfishness and deceit are their own best avengers, and we should rightly reap what we sow. Anything*
11 *less would be to promote anarchy, hypocrisy, injustice, and oppression in our society. Recall that it was*
12 *selfishness and vanity on the part of government employees which created the problems so clearly*
13 *documented in this book to begin with. You can't cure selfishness with more selfishness, and you will*
14 *be maligning the tax honesty movement and other noble patriots by abusing these materials for your*
15 *own selfish gain and associating yourself with them in so doing.*

16 The above comment is based on the following scriptures:

17 *"A man with an evil eye hastens after riches, and does not consider that poverty will come upon him."*
18 *[Prov. 28:22, Bible, NKJV]*

19 *"Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves [the IRS and*
20 *the government] break in and steal; but lay up for yourselves treasures in heaven, where neither moth nor rust*
21 *destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also."*
22 *[Matt. 6:19-21, Bible, NKJV]*

23 Now some of you, in fear, might say that we need to obey the government and not make any noise. *When should a Christian*
24 *disobey the civil government? (Rom. 13:7; Acts 5:27-29) When a civil government refuses people the liberty to worship and*
25 *obey God freely or violates God's law, it has lost its mandate of authority from God. Then the Christian should feel justified*
26 *and maybe even compelled in disobeying. How are we to worship God freely? With the first fruits of our labor **and our***
27 *income!*

28 Ben Franklin , who incidentally was one of the attendees at the Constitutional Convention, believed that when a government
29 began to be tyrannical, it was the right and even the DUTY of the citizens to rebel against that government. Here is what he
30 said:

31 *"Resistance to tyrants is obedience to God."*

32 The Christian, however, is called to bear with his government whenever possible, but there must be a limit to that forbearance.

33 *"Those who stand for nothing will fall for anything." Alex Hamilton*

34 Jesus did not call for revolution against Rome, even though it was an oppressive conqueror of Israel. On the other hand, the
35 apostles refused to obey a government order not to preach and teach in Jesus' name (Acts 5:27-29). On that occasion, one of
36 Jesus' apostles said:

37 *"We ought to obey God rather than men."*

38 Whenever the civil government forbids the practice of things that God has commanded us to do, or tells us to do things He
39 has commanded us not to do, then we are on solid ground in disobeying the government. Blind obedience to government is
40 never right or biblically sound. However difficult or costly it may be, we all must reserve the right to say no to things that
41 we consider oppressive or immoral or sinful. If we don't and we make government our unquestioned god, here is the future
42 that awaits us:¹⁶⁹

¹⁶⁹ A parody of the Bible, Psalm 23. Submitted by Pastor Wayne Teel and authored by Bob Phillips in his book *The Best of the Good Clean Jokes*.

1 The 23rd Psalm (A present-day Lamentation)

2 *The politician is my shepherd...I am in want;*
3 *He maketh me to lie down on park benches,*
4 *He leadeth me beside still factories;*
5 *He disturbeth my soul.*
6 *Yea, thou I walk through the valley of the shadow of depression and recession,*
7 *I anticipate no recovery, for he is with me.*
8 *He prepareth a reduction in my salary in the presence of my enemies;*
9 *He anointeth my small income with great losses;*
10 *My expenses runneth over.*
11 *Surely unemployment and poverty shall follow me all the days of my life,*
12 *And I shall dwell in a mortgaged house forever.*

13 **10 How the Government Abuses its Authority to Disestablish Christianity as a Religion**

14 Next, we will show that government abuses its authority and violates the First Amendment by disestablishing Christianity as
15 a religion by both omission and commission. Before we can demonstrate how is disestablishes a religion, we must first show:

- 16 1. How Christians are devolved to the level of unbelievers through their actions and choices.
17 2. Behaviors that cause God to “turn His face” on Christians, not protect them, or not talk with them.
18 3. Occasions where the government refuses to protect or interferes with any aspect of your religious practice that does not
19 injure others.

20 The following scriptures point this out:

- 21 1. For those who don’t read or study either man’s law, God’s law, or both, their prayers become not only meaningless, but
22 an abomination:

23 *“One who turns away his ear from hearing the law,*
24 *Even his prayer shall be an abomination.”*
25 *[Prov. 28:9,Bible, NKJV]*

- 26 2. Those who do not provide for their own are worse than unbelievers:

27 *“But if anyone does not provide for his own, and especially for those of his household, he has denied the faith*
28 *and is worse than an unbeliever.”*
29 *[1 Tim. 5:8, Bible, NKJV]*

- 30 3. Those who act as public officers of the government hate, and therefore are not agents of God or followers or
31 worshippers of Jesus Christ. The first of only two great commandments spoken of by Jesus in Matt. 22:36-40 is to
32 love, to serve, and to obey ONLY God, and to place allegiance to His divine laws above any and every:

33 *“Master, which is the greatest commandment in the law? Jesus said to him, Thou shalt love the Lord thy God*
34 *with all thy heart, and with all thy soul and with all thy mind [See. Exodus 20:3-11]. This is the first and great*
35 *commandment. And the second is like unto it, Though shalt love thy neighbor as thyself. On these two*
36 *commandments hang all law...”*
37 *[Matthew 22:36-40, Bible, NKJV]*

38 The essence of worship is obedience and those who obey any earthly law or ruler or place allegiance or obedience to
39 such a ruler or law above that of God are violating the First Commandment to love your God and practicing paganism:

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

44 Therefore, based on the Bible, government can disestablish Christianity and cause God to “turn his face” upon Christians by:

- 45 1. Removing the study of law from schools and universities. This turns their prayers into an abomination. Prov. 28:9.
46 This is done by making public schools the primary method of education and ensuring that the study of law and the
47 Constitution is not offered.

1 2. Interfering with the ability of Christians to support their family and their loved ones by preventing them from receiving
2 a significant portion of the fruits of their labors against their will, thus causing them to be “worse than an unbeliever”.
3 1 Tim. 5:8. This is done through levies and liens that are based on FRAUDULENT reports which, through selective
4 enforcement, the government refuses to prosecute. See:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>

5 3. Causing Christians to have conflicting allegiances, or allegiances to things other than God that are higher than God.
6 This is done by creating fictitious public offices, forcing people to serve in the office, and making the target of illegal
7 selective enforcement when they refuse to volunteer or insist that the false reports such as information returns (e.g. IRS
8 Forms W-2, 1099, 1098, etc) connecting them to said office are corrected. This causes Christians essentially to:
9 3.1. Hate or disobey God, in violation of Luke 16:13.
10 3.2. Violate the first commandment to love the lord their God with all their hearts, minds and souls. . If you serve
11 God with ALL your heart mind and soul, there is NOTHING left over for Caesar. The first commandment is
12 summarized in the first four commandments of the Ten Commandments in Exodus 20:3-11 by “serving” or acting
13 as an officer or “public officer” on behalf of Caesar, and therefore serving two masters.

14 “You shall not. . . bow down to them nor serve them [as “public officers” engaged in the “trade or business”
15 franchise].”
16 [Exodus. 20: 4-5, Bible, NKJV]

17 All of the above is implemented through:

18 1. Illegally implementing and enforcing franchises outside of federal territory to destroy equal protection and equal
19 treatment that is the foundation of the Constitution. This includes property taxes, which are illegal franchises that
20 compel people to subsidize public schools instead of putting their children in private schools. See:

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

21 2. A public propaganda campaign waged by the IRS that allows the IRS to mislead and make false statements to the
22 public while the public is put in jail for doing the same thing. For exhaustive proof of the operations of this
23 enforcement propaganda scam, see:

Great IRS Hoax, Form #11.302
<http://sedm.org/Forms/FormIndex.htm>

24 3. Abuse of the Federal Reserve System and member banks to act as federal public officer/employment recruiters,
25 whereby those opening accounts on behalf of businesses are compelled illegally to have and use an EIN to open a
26 business account. Churches are the ones affected by this. For proof this is illegal, see:

Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

27 **11 Remedies for those challenging establishment of religion**

28 The Religious Freedom Restoration Act (RFRA), 42 U.S.C. Chapter 21B, provides that the government may not substantially
29 burden a person’s free exercise of religion, and that when it does, it must demonstrate a compelling state interest and
30 demonstrate that it has taken the least restrictive means to accomplish that interest. This act is the Achilles heel of how to
31 attack government establishment of religion, because any such establishment inevitably interferes with every other existing
32 religion in some way. The treatment in this section will focus on interference of the government religion with Christianity,
33 but any other similar religion may attack the government’s religion by the same mechanisms described here.

34 Christian have strong religious and moral convictions based upon the laws of God documented in the Holy Bible. They
35 believe that:

- 36 1. The Holy Bible represents the complete, inerrant, infallible word of the Holy God.
- 37 2. The Holy Bible codifies the laws, statutes, judgments, and commandments of God that all believers MUST follow, and
38 which neither Jesus Christ nor the entire new testament repealed or invalidated.
- 39 3. The Holy Bible is a trust indenture and a contract that delegates sovereign authority from God to Christians as believers
40 and a “trustee” under that trust indenture. God is the beneficiary, Christians are the “trustee”, and the grantors of the
41 trust were the prophets who wrote it. The only thing needed to make a person party to the Bible trust indenture is the
42 consent of those who are believers, and being saved and baptized in the name of Jesus Christ.

- 1 4. The Holy Bible is a franchise agreement, whereby Christians as believers receive “benefits” of eternal salvation by
2 expressing “faith” and allegiance towards God and agreeing to act as God’s steward, fiduciary, agent, foreign
3 ambassador, pilgrim, sojourner, and department of justice during their short time on earth. It is by this mechanism that
4 Christians conscientiously fulfill their role as “trustee” under the express terms of the Bible trust indenture.
5 5. Christians cannot properly fulfill the terms of the Bible trust indenture unless they are acting as a “trustee” 24 hours a
6 day, 7 days a week, which leaves Christians with no personal discretion or legal identity.
7 6. That the Bible trust indenture does not authorize Christians to become “slaves of men”, which means that they have no
8 delegated authority to contract away any of their God given rights to the government:

9 “You were bought at a price; **do not become slaves of men** [and government is
10 made up of men].”
11 [1 Cor. 7:23, Bible, NKJV]

12 “Stand fast therefore in liberty by which Christ has made us free, and **do not be entangled again with a yoke of**
13 **bondage** [to the IRS or the government].”
14 [Gal. 5:1, Bible, NKJV]

- 15 7. Heaven is a “corporation” of believers who are enfranchised to God, and under Federal Rules of Civil Procedure 17(b)
16 and 44.1, the only laws that may be enforced against God’s believers and “trustees” under the terms of the Bible trust
17 indenture are the foreign laws of the Holy Bible. I say “foreign” because the U.S. government refuses to observe or
18 enforce these laws conscientiously.
19 8. The Bible trust indenture makes Christians a sovereign, king, and priest of the most high God.

20 “You [Jesus] are worthy to take the scroll,
21 And to open its seals;
22 For You were slain,
23 And have redeemed us to God by Your blood
24 Out of every tribe and tongue and people and nation,
25 And have made us kings and priests to our God;
26 And we shall reign on the earth.”
27 [Rev. 5:9-10, Bible, NKJV]

- 28 9. The Bible trust indenture prohibits Christians from acting in a representative capacity on behalf of the government as a
29 “public officer”.

30 “No servant [or religious ministry or biological person] can serve **two masters**; for either he will hate the one
31 and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon
32 [government].”
33 [Luke 16:13, Bible, NKJV]

34 “The doctrine is, that allegiance cannot be due to two sovereigns [God v. Government]; and taking an oath of
35 allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign....”
36 [Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus but not the opinion; SOURCE:
37 <http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/s>
38 [upct/html/historics/USSC_CR_0003_0133_ZS.html](http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/supct/html/historics/USSC_CR_0003_0133_ZS.html)]

- 39 10. The Bible trust indenture prohibits Christians from engaging in commerce with or contracting with any part of the
40 government and thereby surrendering any of the rights that God gave Christians.

41 “Come, I will show you the judgment of the great harlot [Babylon the Great Harlot] who sits on many
42 waters, with whom the kings of the earth [politicians and rulers] committed fornication, and the inhabitants of
43 the earth were made drunk [indulged] with the wine of her fornication.”
44 [Rev. 17:1-2, Bible, NKJV]

45 “The waters which you saw, where the harlot sits, are peoples, multitudes, nations, and tongues.”
46 [Rev. 17:15, Bible, NKJV]

47 “And I saw **the beast, the kings of the earth**, and their armies, gathered together to make war against Him who
48 sat on the horse and against His army.”
49 [Rev. 19:19, Bible, NKJV]

1 11. Christians may not take an oath or express allegiance to any superior being other than God, including government. To
2 do so constitutes idolatry, which is the greatest sin documented in the Bible trust indenture.

3 *"Again you have heard that it was said to those of old, "You shall not swear falsely, but shall perform your oaths
4 to the Lord." **But I say to you, do not swear at all: neither by heaven, for it is God's throne; nor by the earth,
5 for it is His footstool; nor by Jerusalem, for it is the city of the great King.** Nor shall you swear by your head,
6 because you cannot make one hair white or black. But let your "Yes" be "Yes," and your "No," "No." **For whatever
7 is more than these is from the evil one [Satan]."**
8 [[Matt. 5:33-37](#), Bible, NKJV]*

9 12. In fulfillment of the requirement NOT to take oaths, Christians may not select a domicile within the jurisdiction of any
10 man-made government and must therefore have a legal domicile ONLY in the Kingdom of Heaven on Earth.

11 *"**For our citizenship is in heaven,** from which we also eagerly wait for the Savior, the Lord Jesus Christ"
12 [[Philippians 3:20](#), Bible, NKJV]*

13 *"These all died in faith, not having received the promises, but having seen them afar off were assured of them,
14 embraced them **and confessed that they were strangers and pilgrims on the earth.**"
15 [[Hebrews 11:13](#), Bible, NKJV]*

16 *"Beloved, I beg you **as sojourners and pilgrims [temporarily occupying the world]**, abstain from fleshly lusts
17 which war against the soul..."
18 [[1 Peter 2:1](#), Bible, NKJV]*

19 *"**Do you not know that friendship [and citizenship] with the world is enmity with God? Whoever therefore
20 wants to be a friend for "resident" of the world makes himself an enemy of God.**"
21 [[James 4:4](#), Bible, NKJV]*

22 *"And **do not be conformed to this world,** but be transformed by the renewing of your mind, that you may prove
23 what is that good and acceptable and perfect will of God."
24 [[Romans 12:2](#), Bible, NKJV]*

25 13. God owns the whole earth.

26 *The heavens are Yours [God's], the earth also is Yours;
27 The world and all its fullness, You have founded them.
28 The north and the south, You have created them;
29 Tabor and Hermon rejoice in Your name.
30 You have a mighty arm;
31 Strong is Your hand, and high is Your right hand."
32 [[Psalm 89:11-13](#), Bible, NKJV]*

34 *"I have made the earth,
35 And created man on it.
36 I—My hands—stretched out the heavens,
37 And all their host I have commanded."
38 [[Isaiah 45:12](#), Bible, NKJV]*

40 *"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it."
41 [[Deuteronomy 10:14](#), Bible, NKJV]*

42 As such, Christians who are obeying the Bible Trust Indenture must be domiciled on the territory of their sovereign and
43 any so-called "governments" are simply squatters and usurpers who have a fiduciary duty to the only true sovereign,
44 which is God. This fiduciary duty of all just governments requires that they not act in contradiction to any aspect of
45 God's laws, and that when they do violate God's laws, their highest allegiance is to God's laws and as believers they
46 MUST choose allegiance to God and His laws documented in the Bible trust indenture over and above obedience to the
47 government's laws, which at that point become paganism. It is an act of "compelled association" in violation of the First
48 Amendment to the United States Constitution to be compelled to choose or to have a legal domicile within the jurisdiction
49 of anything other than an ecclesiastical court, or to pay "taxes" or "tribute" to an earthly ruler, which amount to the
50 consequences of choosing such a domicile.

1 14. Christians have a duty to notify the government of the extent of the delegated authority that they have as God’s trustee,
 2 officer, and fiduciary under the terms of the Bible trust indenture, which they must do by sending the government the
 3 following:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

4 15. The government has the duty to ensure that it does not respect any effort to diverge from the authority delegated to
 5 Christians by their sovereign Master, God, by not holding Christians accountable to any acts which exceed their
 6 delegation of authority order. This is exactly the same requirement it imposes upon its own employees, officers, and
 7 agents and under the principle of equal protection, it must do the same thing to Christians, a foreign sovereign acting in
 8 a representative capacity under the terms of the Bible trust indenture.

9 The delegation of authority order described in the Holy Bible Trust indenture is summarized in the following document,
 10 which describes the major limitations upon their delegated authority from God under the terms of the Holy Bible Trust
 11 Indenture:

Delegation of Authority Order from God to Christians, Form #13.007
<http://sedm.org/Forms/FormIndex.htm>

12 We allege that tax collection compels Christians to violate their religious beliefs and the Bible trust indenture, and therefore
 13 invites incalculable personal injury to Christians resulting from willfully violating their delegation of authority order from
 14 God. Below is just a sampling of the many violations of their religious beliefs. More are documented in the above document.

15 **Table 5: Religious practices violated by government’s tax assessment**

#	Violation	Bible trust indenture scripture reference(s)	Section # within the Delegation of Authority Order document above
1	Cannot take any oaths, including perjury oaths, unless enforced in an ecclesiastical court and not pagan court..	Matt. 5:33-37	4.4.2
2	May not engage in any kind of “presumption”	Numbers 15:30	4.4.8
3	Cannot conduct commerce or enter into contracts with the government.	Exodus 23:32-33	4.4.3
4	May not become surety for any government debt as a “taxpayer”.	Romans 13:8, Prov. 22:7, Deut. 15:6, Deut. 28:12, Deut. 23:19, Deut. 23:20	4.4.9
5	Cannot act in a representative capacity as a “public officer” of the government.	Luke 16:13, Matt. 6:24	
6	Cannot have allegiance to the government or anyone in the government.	Luke 16:13, Matt. 6:24	4.4.12
7	Cannot have a “domicile” within the jurisdiction of any man-made government. I must be a “transient foreigner”, non-citizen national not subject to the civil jurisdiction of the government.	Luke 16:13, Matt. 6:24	4.4.6
8	Cannot accept, use, or take responsibility for government issued identifying numbers of the public office associated with them.	2. Sam. 18:1, 2 Sam. 24:10-17, 1 Chron. 21:17	
9	Cannot participate in any federal franchise or benefit such as Social Security, Medicare, FICA, unemployment, etc.	Luke 16:13, Matt. 6:24	4.4.4, 4.4.5

#	Violation	Bible trust indenture scripture reference(s)	Section # within the Delegation of Authority Order document above
10	Required to take complete, personal, and exclusive responsibility for themselves and not to delegate any portion of the responsibility to any government.	1 Thess. 2:9; 2 Thess. 3:8	4.3.3, 4.4.11

1 Consequently, it is abundantly clear that there is an extensive conflict between this government action and the religious beliefs
2 and practices of Christians which is irreconcilable without actions on your part to discipline those who are clearly in violation
3 of the law by undertaking this unlawful enforcement action. The provisions of the RFRA governing resolution of this dispute
4 call for the following:

1. The government cannot define what a “religion” is without establishing one in violation of the First Amendment establishment clause.

7 *A problem common to both religion clauses of the First Amendment is the dilemma of defining religion. To define*
8 *religion is in a sense to establish it--those beliefs that are included enjoy a preferred constitutional status. For*
9 *those left out of the definition, the definition may prove coercive. Indeed, it is in this latter context, which roughly*
10 *approximates the area covered by the free exercise clause, where the cases and discussion of the meaning of*
11 *religion have primarily centered. Professor Kent Greenawalt challenges the effort, and all efforts, to define*
12 *religion: "No specification of essential conditions will capture all and only the beliefs, practices, and*
13 *organizations that are regarded as religious in modern culture and should be treated as such under the*
14 *Constitution". Greenawalt, Religion As a Concept in Constitutional Law, 72 Cal. L.Rev. 753 (1984)*

15 *The Framers may well have intended to limit religion to the established traditional theistic varieties. But in our*
16 *highly pluralistic society, with its cults and nontheistic belief systems, any such narrow definition is*
17 *unworkable. Not surprisingly, then, the Court rejected limiting religion to theistic religions. Torcaso v. Watkins*
18 *(1961) invalidated a provision of the Maryland constitution which required appointees to public office to declare*
19 *a belief in the existence of God. Justice Black, for the Court in Torcaso, concluded that Everson command of*
20 *neutrality prohibited government favoritism of traditional religions. Government can neither "aid all religions*
21 *against non-believers [nor] can [it] aid those religions based on a belief in the existence of God as against those*
22 *religions founded on different beliefs." This principle extended protection not only to the secular humanist who*
23 *challenged the Maryland law but also to the adherents of other nontheistic religious beliefs such as Buddhism,*
24 *Taoism, and Ethical Culture.*

25 *In a series of cases involving conscientious objection to military service, the Court again confronted the task of*
26 *defining religion. A provision of the Universal Military Training and Service Act exempted from military service*
27 *any person 'who by reason of religious training and belief, is conscientiously opposed to participation in war in*
28 *any form.' At that time, the Act defined 'religious training and belief' as requiring belief in a Supreme Being. The*
29 *Act specifically excluded "essentially political, sociological, or philosophical views or a merely personal moral*
30 *code" In United States v. Seeger (1965), the Court, per Justice Clark, interpreted the Act broadly and stated that*
31 *the relevant test 'is whether a given belief that is sincere and meaningful occupies a place in the life of its possessor*
32 *parallel to that filled by the orthodox belief in God of one who clearly qualifies for the exemption."*

33 *The parallel beliefs test of Seeger was taken a step further in Welsh V. United States (1970). A claimant for*
34 *conscientious objector status had deleted the word "religious" from his application and indicated instead that his*
35 *belief system came from readings in history and sociology. Justice Black, in a plurality opinion, held that "if an*
36 *individual deeply and sincerely holds beliefs which are purely ethical or moral in source and content but that*
37 *nevertheless impose upon him a duty of conscience to refrain from participating in any war at any time, those*
38 *beliefs certainly occupy in the life of that individual 'a place parallel to that filled [by] God' in traditionally*
39 *religious persons" On the other hand, in Gillette v. United States, 401 U.S. 437 (1971), the Court refused to*
40 *extend the statutory exemption for conscientious objector to those opposed to particular wars.*

41 *Is it possible to define religion? It will be recalled that the parallel beliefs test approach adopted in Seeger*
42 *attempts to avoid the problem of defining religion solely in terms of the traditional and familiar by extending the*
43 *protection of the religion clauses to any equivalent belief system. The great theologians, Paul Tillich, may have*
44 *captured the parallel beliefs system concept when he defined religion to encompass "matters of ultimate*
45 *concern." Tillich, Dynamics of Faith (1958). Drawing upon this idea, it has been suggested that religion extends*
46 *"to the underlying concern which gives meaning and orientation to a person's whole life." Note, Toward A*
47 *Constitutional Definition of Religion, 91 Harv. L.Rev. 1056 (1978). The author of this Note contends that the*
48 *approach requires that any such ultimate concern be protected regardless of how secular it may be. Further, he*
49 *argues that the only one capable of determining what constitutes an ultimate concern is the individual believer."*
50 *[First Amendment Law in a Nutshell, Second Edition, pp. 432-435, Jerome A Barron, West Group, 2000; ISBN*
51 *0-314-22677-X*

- 1 2. Government waives sovereign immunity and authorized suit under the act for all violations of religious practices. [42 U.S.C. §2000bb-1\(c\)](#).
- 3 3. Government may not substantially burden free religious exercise. 42 U.S.C. §2000bb(a)(3).
- 4 4. A compelling state interest must be demonstrated to overcome the prohibition upon interfering with free religious exercise. 42 U.S.C. §2000bb(a)(5). This compelling state interest must be demonstrated consistent with Sherbert v. Verner, 374 U.S. 398 (1963) and Wisconsin v. Yoder, 406 U.S. 205 (1972).
- 7 5. The government carries the burden of proving that the religious practices of the injured party are NOT burdened. The injured party does not have to demonstrate that they ARE burdened.

9 *The Government argues that, although it would bear the burden of demonstrating a compelling interest as part of its affirmative defense at trial on the merits, the UDV [RFRA claimant] should have borne the burden of disproving the asserted compelling interests at the hearing on the preliminary injunction. This argument is foreclosed by our recent decision in Ashcroft v. American Civil Liberties Union, 542 U.S. 656, 124 S.Ct. 2783, 159 L.Ed.2d. 690 (2004). In Ashcroft, we affirmed the grant of a preliminary injunction in a case where the Government had failed to show a likelihood of success under the compelling interest test. We reasoned that “[a]s the Government bears the burden of proof on the ultimate question of [the challenged Act’s] constitutionality, respondents [the RFRA claimants] must be deemed likely to prevail. (Emphasis added) [Gonzales v. O Centro Espirita Beneficente Uniao do Vegetal, 126 S.Ct. 1211 (2006)]*

- 18 6. The Supreme Court has authorized challenges to the legality of income taxation under that First Amendment.

19 *“Of course, a taxpayer [or Citizen that is a nontaxpayer] has standing to challenge the collection of a specific tax assessment as unconstitutional; being forced to pay such a tax causes a real and immediate economic injury to the individual taxpayer. See, e.g., Follett v. Town of McCormick, 321 U.S. 573, 64 S.Ct. 717, 88 L.Ed. 938 (1944) (invalidating tax on preaching on First Amendment grounds). (Italic emphasis by the court bold emphasis added)”*
24 *[Hein v. Freedom From Religion Foundation, Inc., 127 S.Ct. 2553, 2563 (2007)]*

25 Lastly, I remind the reader that this letter *does not* constitute a complaint by a disgruntled “taxpayer” who is using his or her religion as an excuse to exclude himself from *certain* provisions of the I.R.C. Instead, I am a “nontaxpayer” whose religion *forbids* Christians from being a “taxpayer”, acting like a taxpayer, accepting the benefits of being a “taxpayer”, accepting any government identifying number, or directly subsidizing *any* activity of the government. I simply want to be left alone and NOT protected, and the U.S. Supreme Court said this is the main goal of the Constitution: To be LET ALONE. It costs the government *NOTHING* to leave Christians alone and NOT protect Christians, and therefore their religious exercise cannot in any sense be described as a burden upon the government.

32 *“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man’s spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.**”*
38 *[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper, 494 U.S. 210 (1990)]*

40 Likewise, the First Amendment gives Christians a right of freedom from compelled association with any aspect of the government. Christians cannot therefore be compelled to subsidize political personages or activities of any political group, including a government or a state, of which the Bible Trust Indenture forbids them from having anything to do with.

43 *“The right to associate or not to associate with others solely on the basis of individual choice [. . .] ¹⁷⁰ may conflict with a societal interest in requiring one to associate with others, or to prohibit one from associating with others, in order to accomplish what the state deems to be the common good. **The Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association, has nevertheless established certain basic rules which will cover many situations involving forced or prohibited associations.** Thus, where a sufficiently compelling state interest, outside the political spectrum, can be accomplished only by requiring individuals to associate together for the common good, then such forced association is constitutional. ¹⁷¹ **But the***

¹⁷⁰ § 539.

¹⁷¹ Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh’g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh’g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

1 Supreme Court has made it clear that compelling an individual to become a member of an organization with
2 political aspects, or compelling an individual to become a member of an organization which financially
3 supports, in more than an insignificant way, political personages or goals which the individual does not wish
4 to support, is an infringement of the individual's constitutional right to freedom of association. ¹⁷² The First
5 Amendment prevents the government, except in the most compelling circumstances, from wielding its power to
6 interfere with its employees' freedom to believe and associate, or to not believe and not associate; it is not merely
7 a tenure provision that protects public employees from actual or constructive discharge. ¹⁷³ Thus, First
8 Amendment principles prohibit a state from compelling any individual to associate with a political party, as a
9 condition of retaining public employment. ¹⁷⁴ The First Amendment protects nonpolicymaking public employees
10 from discrimination based on their political beliefs or affiliation. ¹⁷⁵ But the First Amendment protects the right
11 of political party members to advocate that a specific person be elected or appointed to a particular office and
12 that a specific person be hired to perform a governmental function. ¹⁷⁶ In the First Amendment context, the
13 political patronage exception to the First Amendment protection for public employees is to be construed broadly,
14 so as presumptively to encompass positions placed by legislature outside of "merit" civil service. Positions
15 specifically named in relevant federal, state, county, or municipal laws to which discretionary authority with
16 respect to enforcement of that law or carrying out of some other policy of political concern is granted, such as a
17 secretary of state given statutory authority over various state corporation law practices, fall within the political
18 patronage exception to First Amendment protection of public employees. ¹⁷⁷ However, a supposed interest in
19 ensuring effective government and efficient government employees, political affiliation or loyalty, or high salaries
20 paid to the employees in question should not be counted as indicative of positions that require a particular party
21 affiliation. ¹⁷⁸
22 [American Jurisprudence 2d, Constitutional Law, §546: Forced and Prohibited Associations (1999)]

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. *Cook v. Hudson*, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d. 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

¹⁷² *Rutan v. Republican Party of Illinois*, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

¹⁷³ *Rutan v. Republican Party of Illinois*, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

¹⁷⁴ *Abood v. Detroit Bd. of Ed.*, 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d. 1102 (1977); *Parrish v. Nikolits*, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

¹⁷⁵ *LaRou v. Ridlon*, 98 F.3d. 659 (1st Cir. 1996); *Parrish v. Nikolits*, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

¹⁷⁶ *Vickery v. Jones*, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. *Ortiz-Pinero v. Rivera-Arroyo*, 84 F.3d. 7 (1st Cir. 1996).

¹⁷⁷ *McCloud v. Testa*, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 Fed.App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 NW U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

¹⁷⁸ *Parrish v. Nikolits*, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

12 Tax Court Petition to Dismiss Proving that the Government Has Established the Religion of Socialism

We will now apply the remedies described in the previous section to a specific situation: U.S. Tax Court. The following subsections represent a petition to dismiss a tax matter in United States Tax Court that was prepared by one of our readers using information found in this pamphlet. The petition uses the materials contained herein to prove with evidence that the government has in fact created a “Political Religion of Socialism”. The basis for the dismissal is the Religious Freedom Restoration Act, which prevents the government from interfering with the free exercise of religion by establishing a competing religion of Socialism. This discussion is interesting to those of our readers who wish to file similar claims against the government. It is also a claim under the First Amendment:

“Of course, a taxpayer [or Citizen that is a nontaxpayer] has standing to challenge the collection of a specific tax assessment as unconstitutional; being forced to pay such a tax causes a real and immediate economic injury to the individual taxpayer. See, e.g., Follett v. Town of McCormick, 321 U.S. 573, 64 S.Ct. 717, 88 L.Ed. 938 (1944) (invalidating tax on preaching on First Amendment grounds). (Italic emphasis by the court bold emphasis added)”
[Hein v. Freedom From Religion Foundation, Inc., 127 S.Ct. 2553, 2563 (2007)]

Note that we don’t recommend filing any suits in the U.S. Tax Court, for the many reasons described in the document below. However, many of the arguments used herein may just as readily be employed in a U.S. District Court.

[The Tax Court Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.039
<http://sedm.org/Forms/FormIndex.htm>

If you would like more evidence backing up this petition, see:

[Socialism: The New American Civil Religion](http://sedm.org/Forms/FormIndex.htm), Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

12.1 Petitioner’s Exhibits

The Religious Beliefs and legal understanding of the statutes and law surrounding this case are summarized in the Proposed Stipulations offered to the government along with the 77 exhibits supplied to date to the government in support of Petitioner/ RFRA Claimant’s Proposed Stipulations. Petitioner/RFRA Claimant has included the Proposed Stipulation and its list of exhibits as exhibits 1 and 2. These 77 exhibits have been supplied to the government and contain over 2,500 pages. Petitioner does not wish to burden the court with this voluminous set of exhibits at this time but will be glad to supply them if the court so requests. A copy of the exhibits will be brought for the court to have if there is a trial. Therefore, when exhibits 1 & 2 are listed herein exhibits _____ attached to the Proposed Stipulations are included by reference.

The religious beliefs of Petitioner and his Religious Freedom Restoration Act Claims and Defenses and other legal arguments are essentially mapped out in the Proposed Stipulations and for the sake of the Court’s time Plaintiff/ RFRA Claimant requests that the Proposed Stipulation be considered as his legal and religious arguments for the purposes of this case.

12.2 Facts

These are the facts of this case and they are undisputed.

1. Petitioner are a married couple.
2. Petitioner is the bread winner in the family and his wife has no real part in any of this case or controversy as she is not a “taxpayer” as she had no taxable income for the years in question.
3. Petitioner has his home in _____. He no longer claims to be a resident of _____(statename) nor of the United States as he now feels that word “resident” may include definitions or “words of art” which he does not fully understand or that may jeopardize his God given rights. Petitioner considers himself to be a an American Citizen, a Citizen of _____(statename), and a Citizen of the these united States of America but is specifically not a citizen of

1 any federal enclave, federal state or territory of the United States or of Washington D.C. or of the United States federal
2 government.

- 3 4. Petitioner is accused by the Government of having taxable income and/or being a taxpayer which are both presumptions
4 by the federal government without force of law or facts and he rejects these assumptions as blatantly false.
- 5 5. Petitioner has standing to challenge the *collection* of this specific tax assessment as unconstitutional or in violation of
6 the Religious Freedom Restoration Act as it would cause a **real and immediate economic injury** upon Petitioner if he
7 was forced to pay such a tax.
- 8 6. Petitioner is a very religious man. His religious beliefs are summarized in the attached exhibits 1 and 2, but the exhibits
9 do not contain all of his beliefs as they cannot all be brought in as exhibits due to time, size and spiritual constraints.
10 Petitioner is a member of _____ (church name). The key doctrines and summaries of these religious
11 organizations are found within the exhibits or at least touched on in Exhibits 1 & 2.
- 12 7. Petitioner is: "A person whose religious exercise has been burdened **in violation of** 42 U.S.C. §2000bb and is asserting
13 that violation as a claim or defense in this judicial proceeding if this court has proper jurisdiction. It appears the
14 government is claiming that Petitioner has received a Congressionally created statutory right so that Congress can create
15 presumptions, assign burdens of proof, or prescribe remedies and use particularized tribunals like Tax Court.
- 16 8. If such presumption of a Congressionally created statutory right was not the foundation of the alleged income tax no
17 comparable justification to be in United States Tax Court would exist if the right being adjudicated was not of
18 congressional creation.
- 19 9. Presumptive standards for a Congressionally created statutory right are how the IRS enforces the income tax statutes and
20 accompanying regulations.
- 21 10. Petitioner has been unable to find any possible income tax liability statute which does not substantially burden his
22 religious exercise by forcing him through threats of fine, imprisonment, etc. into actions he finds morally and religiously
23 repugnant.

24 The Government has, therefore, placed substantial pressure on Petitioner to modify his behavior and to violate his beliefs
25 therefore a burden upon his religious exercise exists. While the compulsion may be indirect, the infringement upon free
26 exercise is nonetheless substantial.

27 All statutes and/or presumption attached to or in association with this Congressionally created statutory right or whatever
28 other form the tax may take, creates a substantial burden upon Claimant's religious exercise and **cannot be enforced until**
29 **the government can demonstrate one of three things.**

- 30 1. That Petitioner's religious beliefs have NOT been substantially burdened. Although the Religious Freedom Restoration
31 Act essentially lays the burden upon the claimant or defendant to demonstrate a substantial burden Petitioner easily meets
32 this standard set forth by the Supreme Court in *Thomas v. Review Bd. of Indiana Employment Sec. Division*, 450 U.S.
33 707, 708, 101 S.Ct. 1425, 1427 (1981) where the court ruled:

34 *"[W]here Government puts "substantial pressure on an adherent to modify his behavior and to violate his beliefs,*
35 *a burden upon religion exists. While the compulsion may be indirect, the infringement upon free exercise is*
36 *nonetheless substantial."*
37 *[See Petitioner Affidavit and Exhibits.]*

- 38 2. That application of the burden to the person is in furtherance of a compelling governmental interest; and
- 39 3. That if the Government can meet the second burden that this demonstrated compelling government interest is also the
40 least restrictive upon Petitioner's religious exercise of furthering that compelling governmental interest. (See the
41 Religious Freedom Restoration Act (42 U.S.C. §2000bb) (herein after called RFRA)

42 RFRA Claimant must be shown positive laws that require him to obey and cannot follow mere presumptions as this would
43 be a substantial burden upon his religious beliefs. Any taxing liability statute, must be in clear and unequivocal language or
44 the tax is only a presumption and this would also substantially burden Petitioner's religious exercise.

1 Num. 15:30 ¶ **But the soul that doeth ought presumptuously, whether he be born in the land, or a stranger, the**
2 **same reproacheth the LORD; and that soul shall be cut off from among his people.**

3 31 Because he hath despised the word of the LORD, and hath broken his commandment, that soul shall utterly be
4 cut off; his iniquity shall be upon him.

5 As the Supreme Court stated in: *Heiner v. Donnan*, 285 U.S. 312, 52 S.Ct. 358 (1932):

6 “It is apparent,’ this court said in the *Bailey Case* (219 U. S. 239, 31 S.Ct. 145, 151, 55 L.Ed. 191) ‘that a
7 constitutional prohibition **cannot be transgressed indirectly by the creation of a statutory presumption** any more
8 than it can be violated by direct enactment. **The power to create presumptions is not a means of escape from**
9 **constitutional restrictions.**’ (emphasis added.)”

10 The establishment of a civic, secular, civil religion or any part, doctrine, plank or commandment of such a religion, whatever
11 form it may take or whatever doctrine it would adopt whether secretly or openly or by invidious and /or covert acts or through
12 or aided by the worldwide conspiracy of the religious doctrines of Communism would be a substantial burden upon
13 Petitioner’s religious exercise and could not be a compelling interest for the federal government for the government since the
14 government is entirely restrained by the First Amendment as this Amendment “forestalls compulsion by law of the acceptance
15 **of any creed** or the practice of any form of worship but also safeguards the free exercise of the chosen form of religion.”

16 “[T]he First Amendment precludes such a course, as the United States seems to concede. ‘The law knows no
17 heresy, and is committed to the support of no dogma, the establishment of no sect.’ *Watson v. Jones*, 13 Wall.
18 679, 728, 20 L.Ed. 666. The First Amendment has a dual aspect. It not only ‘forestalls compulsion by law of the
19 acceptance **of any creed or the practice of any form of worship**’ but also ‘safeguards the free exercise of the
20 chosen form of religion.’ *Cantwell v. State of Connecticut*, 310 U.S. 296, 303, 60 S.Ct. 900, 903, 84 L.Ed. 1213,
21 128 A.L.R. 1352.”
22 [*U.S. v. Ballard*, 322 U.S. 78, 86, 64 S.Ct. 882,886 (1944)]

23 **12.3 IRS Must Now Demonstrate a Compelling Government Interest**

24 Petitioner/ RFRA Claimant must be informed of what specific statute makes him a person required to file or liable under
25 U.S.C. 26. The Government must demonstrate what law requires him personally to pay any estimated tax or tax, make a
26 return, keep any records, or supply any information as this **judicial proceeding** has now commenced.

27 If the government has no evidence that Petitioner’s religious exercise has not been substantially burdened they have no other
28 choice than to attempt to meet the burden’s placed upon them by the RFRA. In *Gonzales v. O Centro Espirita Beneficente*
29 *Uniao do Vegetal*, 126 S.Ct. 1211, 1211 (2006) the Court ruled:

30 “We conclude that the Government has not carried the burden expressly placed on it by Congress in the Religious
31 Freedom Restoration Act, and affirm the grant of the preliminary injunction.”

32 The Court also stated:

33 § 2000bb-2(3) (“[T]he term ‘demonstrates’ means meets the burdens of going forward with the evidence and of
34 persuasion”)
35 [*Gonzales v. O Centro Espirita Beneficente Uniao do Vegetal*, 126 S.Ct. 1211, 1219 (2006)]

36 The Petitioner/ RFRA Claimant must even be considered most likely to prevail under RFRA’s compelling interest test. The
37 *Gonzales* Court continued at page 1219 stating:

38 *The Government argues that, although it would bear the burden of demonstrating a compelling interest as part*
39 *of its affirmative defense at trial on the merits, the UDV [RFRA claimant] should have borne the burden of*
40 *disproving the asserted compelling interests at the hearing on the preliminary injunction. This argument is*
41 *foreclosed by our recent decision in *Ashcroft v. American Civil Liberties Union*, 542 U.S. 656, 124 S.Ct. 2783,*
42 *159 L.Ed.2d. 690 (2004). In *Ashcroft*, we affirmed the grant of a preliminary injunction in a case where the*
43 *Government had failed to show a likelihood of success under the compelling interest test. We reasoned that “[a]s*
44 *the Government bears the burden of proof on the ultimate question of [the challenged Act’s] constitutionality,*
45 *respondents [the RFRA claimants] must be deemed likely to prevail. (Emphasis added)*

46 Petitioner can find no law that requires him to pay any estimated tax or tax, make a return, keep any records, or supply any
47 information and yet if one exists he has the right to challenge such a law (especially the collection and process of collection
48 of such a tax) under the RFRA. Petitioner has demonstrated that such a law would, without question, substantially burden his

1 religious exercise and yet the government has failed to even attempt to demonstrate that there is a compelling government
2 interest by first demonstrating that RFRA Claimant is such a person mentioned in 26 U.S.C. §7203.

3 **12.4 Jurisdiction**

4 Petitioner claims to come before this court **non-voluntarily** (as per the Supreme Court’s definition of “voluntary”) under
5 threat of loss of property without due process of law or trial by jury and without any other proper or readily available or
6 readily known remedy.

7 Petitioner/ RFRA Claimant relies upon the **definition given to the word “voluntary”** by the United States Supreme Court
8 in *Lee v. Weisman*, 505 U.S. 577, 595, 112 S.Ct. 2649, 2659 (1992) where the court ruled:

9 *Attendance may not be required by official decree, yet it is apparent that a student is not free to absent herself*
10 *from the graduation exercise in any real sense of the term “voluntary,” for absence would require forfeiture of*
11 *those intangible benefits which have motivated the student through youth and all her high school years.*

12 This is exactly what has happened to Petitioner. He may not be **required by official decree** to file to appear to United States
13 Tax Court but the truth is he cannot **absent himself from the United States Tax Court exercise in any real sense of the term**
14 **“voluntary” for absence would require forfeiture of those tangible benefits which have motivated the Petitioner through**
15 **youth and** for years as they are his duty to God and attempts to follow religious doctrine, which he believes. It is clear that
16 he is not before this United States Tax Court “voluntarily,” **“in any real sense of the term ‘voluntary,’”** but out of
17 desperation and coercion.

18 Naturally, when the Supreme Court sought, for decades, to destroy Christian influence in America while establishing and
19 allowing for the articles of faith of Socialism to permeate society and lead the country down the road to atheism (see the
20 statements by Petitioner’s church leaders in the exhibits), where a **“voluntary”** ceremony (agreed upon by both parties in the
21 suit that it was indeed voluntary) is somehow not “voluntary” but a tax that is **NOT** “voluntary” **“in any real sense of the**
22 **term ‘voluntary,’”** is ruled to be voluntary by the same court. It is, after all clear that when it comes to our Supreme Court
23 defined voluntary system of taxation, **“Our system of taxation is based upon voluntary assessment and payment, not upon**
24 **distrainment.”** *Flora v. U.S.*, 362 U.S. 145, 176, 80 S.Ct. 630, 647 (1960). **The hypocrisy and even tyranny by the Courts in**
25 **order to maintain the conspiracy of worldwide Communism** (as recognized by Congress 50 U.S.C. §841) and its religious
26 overtones and doctrines is apparent to anyone with a sense of justice and an understanding of Socialist religious history and
27 the **Communist conspiracy/Satanic conspiracy foretold of time and again in Petitioner’s religious doctrine.**

28 The fact is that if the same definition of “voluntary,” given to stop prayer in a **voluntary assembly**, was applied to “Our
29 system of taxation” there would be no reason Petitioner/ RFRA Claimant would need to be facing a hearing in this
30 “particularized tribunal.”

31 **As the Court pointed out in *U.S. v. Ballard*, 322 U.S. 78, 86-88, 64 S.Ct. 882,886 – 887 (1944):**

32 *“The religious views espoused... might seem incredible, if not preposterous, to most people. But if those doctrines*
33 *are subject to trial...charged with finding their truth or falsity, then the same can be done with the religious beliefs*
34 *of any sect. When the triers of fact undertake that task, they enter a forbidden domain. The First Amendment*
35 *does not select any one group or any one type of religion for preferred treatment. It puts them all in that*
36 *position. *Murdock v. Pennsylvania*, 319 U.S. 105, 63 S.Ct. 870, 891, 87 L.Ed. 1292, 146 A.L.R. 81. As stated in*
37 **Davis v. Beason*, 133 U.S. 333, 342, 10 S.Ct. 299, 300, 33 L.Ed. 637. ‘With man’s relations to his Maker and the*
38 *obligations he may think they impose, and the manner in which an expression shall be made by him of his belief*
39 *on those subjects, no interference can be permitted, provided always the laws of society, designed to secure its*
40 *peace and prosperity, and the morals of its people, are not interfered with.’ (Emphasis added)”*

41 Naturally, therefore, Petitioner believes the only way for the United States government and/or Communist conspirators could
42 implement their well-documented religion into American statutes and onto unto unsuspecting and even suspecting Americans
43 would be to refuse to acknowledge that **Socialism and its ilk was a religion** for then the government, under the color of law,
44 could impose this civic religion proposed by the fathers of Socialism like Niccolò Machiavelli and Jean-Jacques Rousseau
45 and his THE SOCIAL CONTRACT OR PRINCIPLES OF POLITICAL RIGHT (1762 A.D.) While the government refuses
46 to recognize it for exactly what Petitioner’s Church calls it, “Satan’s counterfeit plan to the gospel of Jesus Christ.”

1 It is said, “The best lie Satan ever told was that he didn’t exist.” And that is exactly how the American Courts, Congress
2 and the Presidents have treated the civic religion of Revolutionary Socialism while denying and even debilitating the religions
3 that opposed such doctrines.

4 Mikhail Bakunin (1814-1876), who called himself a Revolutionary Socialist, described the very religion being promoted in
5 America today by the Federal and State government without any separation of our State from their “church.” Instead our
6 courts and governments have protected and defended this Socialist “church” by selecting this one group or one type of
7 religion for preferred treatment. And how has it accomplished this? By refusing to recognize the fact that it is indeed
8 a “church” or a religion. Petitioner does not want to deny even these religious adherents to The Church of Revolutionary
9 Socialism and the Communist conspiracy of their religious exercise. He only wants to practice his own beliefs without be
10 forced to participate in their Socialist religious rituals to participate in their doctrine that is, to Petitioner, an abomination to
11 the Lord God Jesus Christ. For the court to refuse to recognize this right results in “compelled association” in violation of
12 his First Amendment rights. You will note, for instance, that this civil religion of “Revolutionary Socialism” constitutes a
13 “political association” and that the U.S. Supreme Court has said that individuals may not be compelled to participate in or
14 subsidize any type of political association, including this one:

15 *“The right to associate or not to associate with others solely on the basis of individual choice [. . .] may conflict*
16 *with a societal interest in requiring one to associate with others, or to prohibit one from associating with others,*
17 *in order to accomplish what the state deems to be the common good. The Supreme Court, though rarely called*
18 *upon to examine this aspect of the right to freedom of association, has nevertheless established certain basic*
19 *rules which will cover many situations involving forced or prohibited associations. Thus, where a sufficiently*
20 *compelling state interest, outside the political spectrum, can be accomplished only by requiring individuals to*
21 *associate together for the common good, then such forced association is constitutional. ¹⁷⁹ But the Supreme*
22 *Court has made it clear that compelling an individual to become a member of an organization with political*
23 *aspects, or compelling an individual to become a member of an organization which financially supports, in*
24 *more than an insignificant way, political personages or goals which the individual does not wish to support, is*
25 *an infringement of the individual's constitutional right to freedom of association. ¹⁸⁰ *The First Amendment*
26 *prevents the government, except in the most compelling circumstances, from wielding its power to interfere with*
27 *its employees' freedom to believe and associate, or to not believe and not associate; it is not merely a tenure*
28 *provision that protects public employees from actual or constructive discharge. ¹⁸¹ Thus, First Amendment*
29 *principles prohibit a state from compelling any individual to associate with a political party, as a condition of*
30 *retaining public employment. ¹⁸² The First Amendment protects nonpolicymaking public employees from*
31 *discrimination based on their political beliefs or affiliation. ¹⁸³ But the First Amendment protects the right of*
32 *political party members to advocate that a specific person be elected or appointed to a particular office and that**

179 Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh'g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. Cook v. Hudson, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d. 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

180 Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

181 Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

182 Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d. 1102 (1977); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

183 LaRou v. Ridlon, 98 F.3d. 659 (1st Cir. 1996); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

1 a specific person be hired to perform a governmental function.¹⁸⁴ In the First Amendment context, the political
2 patronage exception to the First Amendment protection for public employees is to be construed broadly, so as
3 presumptively to encompass positions placed by legislature outside of "merit" civil service. Positions specifically
4 named in relevant federal, state, county, or municipal laws to which discretionary authority with respect to
5 enforcement of that law or carrying out of some other policy of political concern is granted, such as a secretary
6 of state given statutory authority over various state corporation law practices, fall within the political patronage
7 exception to First Amendment protection of public employees.¹⁸⁵ However, a supposed interest in ensuring
8 effective government and efficient government employees, political affiliation or loyalty, or high salaries paid to
9 the employees in question should not be counted as indicative of positions that require a particular party
10 affiliation.¹⁸⁶"

11 [American Jurisprudence 2d, Constitutional Law, §546: Forced and Prohibited Associations (1999)]

12 **There can be no real question that Revolutionary Socialism is a religion or church.** Mikhail Bakunin confirmed this
13 fact in his treatise called *God and the State*, (1916, New York: Mother Earth Publishing Association.) Where he stated:

14 "We recognize the absolute authority of science, but we reject the infallibility and universality of the savant. **In**
15 **our church** - if I may be permitted to use for a moment an expression which I so detest: Church and State are my
16 two bêtes noires [black beasts] - **in our church**, as in the Protestant church, **we have a chief, an invisible Christ,**
17 **science;** and, like the Protestants, more logical even than the Protestants, we will suffer neither pope, nor council,
18 nor conclaves of infallible cardinals, nor bishops, nor even priests. **Our Christ differs from the Protestant and**
19 **Christian Christ in this - that the latter is a personal being, ours impersonal; the Christian Christ, already**
20 **completed in an eternal past, presents himself as a perfect being, while the completion and perfection of our**
21 **Christ, science, are ever in the future: which is equivalent to saying that they will never be realized."**

22 Petitioner believes that even Bukunin had to call his philosophy a "church" when he admitted he detested the word. Why?
23 Because a chicken is a chicken and a church is a church. It is undeniable that the establishment of the Socialist Religion with
24 the continuing official embracing of the Communist Ten Commandments by our government has been and is occurring. All
25 too present in our daily lives are its doctrines outlined by its prophets, Marx and Engles, and put into practice by their Messiah,
26 Lenin and their American Prophets Wilson, Roosevelt, Nixon, Johnson, Reagan, Clinton and Bush. The graduated income
27 tax is the Communists 2nd article of faith; Roosevelt's "sacred trust" Social Security and Bush's "sacred obligations" of
28 Medicare that takes from A to give to B in classic socialist non-voluntary charity; Free government schools that cannot even
29 mention Christ while force feeding Neo-Darwinism and teach captive young minds how to file the religious obligations of
30 1040 forms and W-4s; along with the privately owned centralized bank that prints valueless notes while lying to Americans
31 by calling them dollars. These members of this Church are known as "Taxpayers." The establishment of this "church" and
32 the "tax" that supports it religious principles has, to Petitioner has become more than obvious. And yet the words of the
33 Supreme Court SCREAM against this violation of the very foundations of American when they ruled:

34 "No tax in any amount, large or small, can be levied to support any religious activities or institutions, **whatever**
35 **they may be called, or whatever form they may adopt to teach or practice religion.** Neither a state nor the Federal
36 Government can, openly or secretly, **participate in the affairs of any religious organizations or groups and vice**
37 **versa.** In the words of Jefferson, the clause against establishment of religion by law was intended to erect 'a wall
38 of separation between church and State.'"
39 [Torcaso v. Watkins, 367 U.S. 488, 493, 81 S.Ct. 1680, 1682 - 1683 (1961)]

40 Yet where is this wall of separation between Socialism and Petitioner? Indeed it is a wall that only keeps him away from his
41 own beliefs while it forces its evil upon him in every way possible. Even here Brother Petitioner feels he is in a Socialist style
42 court to be judged, not by a jury of his peers where the value in controversy exceeds twenty dollars but the right of trial by

184 Vickery v. Jones, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d. 7 (1st Cir. 1996).

185 McCloud v. Testa, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 Fed.App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 NW U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

186 Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

1 jury shall NOT be preserved, but instead by a judge that cannot help but have a personal interest in the outcome of the case
2 as he receives his sustenance off the teat of the Church of Socialism will make a ruling.

3 **12.5 RFRA Claim is Timely and Tax Court is a Judicial Proceeding**

4 A claim or defense under the Religious Freedom Restoration Act is timely as United States Tax Court is considered to be a
5 “judicial proceeding.”

6 *“Dictionary definitions tend to support the construction of “judicial proceeding” as synonymous with “court*
7 *proceeding.” See, e.g., Black’s Law Dictionary, 46 (6th ed. 1990) (defining “administrative procedure” as*
8 *“[m]ethods and processes before administrative agencies as distinguished from judicial procedure which applies*
9 *to courts” (emphasis added)). By contrast, courts have held that actions taken or proceedings by the IRS*
10 *prior to initiation of litigation in the Tax Court or the district court are “non-judicial in nature.” See, United*
11 *States v. Baggot, 463 U.S. 476, 479, 103 S.Ct. 3164, 3166, 77 L.Ed.2d. 785 (1983) (although a Tax Court petition*
12 *for redetermination of tax or a suit for refund is a “judicial proceeding,” an IRS audit, including the IRS’ informal*
13 *internal appeal component, is not itself a “judicial proceeding.”); United States v. Ryan, 455 F.2d. 728, 733 (9th*
14 *Cir.1971) (IRS investigation is not a judicial proceeding.)” (emphasis added)*
15 *[Huffman v. C.I.R., 978 F.2d. 1139, 1145 (C.A.9, 1992)]*

16 42 U.S.C.A. §2000bb-1 (c) Judicial relief

17 *A person whose religious exercise has been burdened in violation of this section may assert that violation as a*
18 *claim or defense in a judicial proceeding and obtain appropriate relief against a government. Standing to assert*
19 *a claim or defense under this section shall be governed by the general rules of standing under article III of the*
20 *Constitution. (emphasis added)*

21 Therefore it is clear that Tax Court is a judicial proceeding and so are other Article I courts but **they also are not Article III**
22 **courts.**

23 *“Moreover, we must also bear in mind that the Tax Court is not an Article III court and, therefore, is not fully*
24 *constrained by Article III’s case or controversy limitation.”*
25 *[Baranowicz v. C.I.R., 432 F.3d. 972, 975 (C.A.9,2005)]*

26 **12.6 The Jurisdiction of the Tax Court is Hereby Challenged**

27 United States Tax Court is not fully constrained by Article III’s limitations it **is also not constrained** under the “general rules
28 of standing under article III of the Constitution.”(See 42 U.S.C. §2000bb-1 (c) Judicial relief)

29 *“It [Tax Court] was established by Congress to interpret and apply the Internal Revenue Code in disputes*
30 *between taxpayers and the Government. By resolving these disputes, the court exercises a portion of the judicial*
31 *power of the United States.”*
32 *[Freytag v. C.I.R., 501 U.S. 868, 891, 111 S.Ct. 2631, 2645 (1991)]*

33 Even if it is somehow construed that United States Tax Court is governed by the general rules of standing under article III of
34 the Constitution their jurisdiction is limited to merely determining the amount of the deficiency or overpayment of tax and
35 not whether or not Petitioner/RFRA Claimant’s religious exercise has been substantially burdened, whether or not the
36 Government can demonstrate that the way in which the tax is collected is a furtherance of a compelling governmental interest;
37 and that this alleged compelling government interest is it the least restrictive SPECIFICALLY upon Petitioner’s individual
38 religious exercise. (See the Religious Freedom Restoration Act (42 U.S.C. §2000bb) (herein after called RFRA)

39 *“The basic jurisdiction of the Tax Court . . . is now limited to redetermining deficiencies in Federal income,*
40 *estate, and gift taxes . . . * * * The Court presently has no jurisdiction to execute its decisions; it does not render*
41 *a monetary judgment; it merely determines the amount of the deficiency or overpayment of tax.”*
42 *[Handeland v. C.I.R., 519 F.2d. 327, 329 (C.A.9 1975)]*

43 United States Tax Court, therefore, has no authority granted from Congress to interpret and apply the Religious Freedom
44 Restoration Act nor whether or not Petitioner/Claimant Petitioner’s religious exercise has been substantially burdened or if
45 there is a Communist conspiracy within the government that has harmed Petitioner’s religious exercise as per 50 U.S.C. §841
46 or if U.S.C. 5 Government Organization and Employees, U.S.C. 6 Domestic Security, U.S.C. 7 Agriculture, U.S.C. 11,
47 Bankruptcy U.S.C. 12, U.S.C. 18, U.S.C. 19 Customs Duties, U.S.C. 20 Education, U.S.C. 31, U.S.C. 42 The Public Health
48 and Welfare U.S.C. 48, Territories and Insular Possessions; have substantially burdened Petitioner’s religious exercise which

1 require a “case-by-case consideration of religious exemptions to generally applicable rules” (See *Gonzales v. O Centro*
2 *Espirita Beneficente Uniao do Vegetal*, 126 S.Ct. 1211, 1223 (2006))

3 Yet all of these Titles and more may contain “exemptions to generally applicable rules” when viewed under the rules
4 established by the RFRA that **cannot be bifurcated** from any possible redetermination of an alleged tax deficiency. Therefore
5 Petitioner/Claimant Petitioner would be denied the full protections and opportunities of discovery in an Article III court.

6 Petitioner/Claimant Petitioner would be denied his right to a jury trial allowable in RFRA cases where facts must be
7 determined. Any statute not allowing for a trial by jury would also need to be considered on a “case-by-case consideration of
8 religious exemptions to generally applicable rules” (*Gonzales v. O Centro supra*) and also be beyond the grant of judicial
9 authority from Congress to this Article I court.

10 *The courts of appeals, moreover, review those decisions [of Tax Court] “in the same manner and to the same*
11 *extent as decisions of the district courts in civil actions tried without a jury.” § 7482(a).*
12 *[Freytag v. C.I.R., 501 U.S. 868, 891, 111 S.Ct. 2631, 2645 (1991)]*

13 As the United States Tax Court is not specifically included in the RFRA as a court that can execute its decision and instead
14 merely determines the amount of an alleged deficiency it cannot hear RFRA arguments. However it is still a “judicial
15 proceeding” and therefore Petitioner/RFRA Claimant may use the RFRA as a claim or defense at this point in the collection
16 procedures whereas it was not fully allowed in the administrative determinations.

17 United States Tax Court cannot demonstrate that it is governed by the general rules of standing under article III of the
18 Constitution and therefore cannot adjudicate this case as it is inseparably bound to the RFRA as Petitioner/RFRA Claimant
19 claims violations by the Government that create a substantial burden upon his religious exercise as a claim or defense in a
20 judicial proceeding but cannot obtain appropriate relief from an Article I court.

21 United States Tax Court has no jurisdiction to hear matters concerning the RFRA, which is the key element in RFRA Claimant
22 Petitioner’s position concerning any alleged tax assessment. **No element of the alleged deficiency can even be heard**
23 **without creating a substantial burden upon Claimant’s religious exercise.** The very creation of the United States Tax
24 Court itself as a Congressional created “particularized tribunal” is a statute that has substantially burdened RFRA Claimant’s
25 religious exercise and therefore is also being challenged under RFRA. No federal law is exempt unless specifically made
26 exempt by Congress. The statutes creating and governing the United States Tax Court have not been made exempt from the
27 RFRA by Congress.

28 *Congress recognized that “laws ‘neutral’ toward religion may burden religious exercise as surely as laws*
29 *intended to interfere with religious exercise,” and legislated “the compelling interest test” as the means for the*
30 *courts to “strick[e] sensible balances between religious liberty and competing prior governmental interests.”*
31 *[Gonzales v. O Centro Espirita Beneficente Uniao do Vegetal, 126 S.Ct. 1211, 1225 (2006)]*

32 The Religious Freedom Restoration Act is a Congressionally created remedy to statutes, also created by Congress that
33 substantially burden a Citizens religious exercise. Congress enacted the Religious Freedom Restoration Act of 1993 (RFRA)
34 in response to *Employment Div., Dept. of Human Resources of Ore. v. Smith*, 494 U.S. 872, 110 S.Ct. 1595, 108 L.Ed.2d.
35 876 (See *Gonzales v. O Centro Espirita Beneficente Uniao do Vegetal*, 126 S.Ct. 1211, 1216 (2006)).

36 In *Northern Pipeline Const. Co. v. Marathon Pipe Line Co.* 458 U.S. 50, 83, 102 S.Ct. 2858, 2878 (1982) the Court was
37 clear that **particularized tribunals** like United States Tax Court cannot hear such controversies without an unwarranted
38 encroachment upon the judicial power reserved for Art. III courts:

39 *Congress creates a statutory right, it clearly has the discretion, in defining that right, to create presumptions, or*
40 *assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right*
41 *must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that*
42 *right...No comparable justification exists, however, when the right being adjudicated is not of congressional*
43 *creation. In such a situation, substantial inroads into functions that have traditionally been performed by the*
44 *Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has*
45 *created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States,*
46 *which our Constitution reserves for Art. III courts. (emphasis added)*

47 See also *Freytag v. C.I.R.*, 501 U.S. 868, 889, 111 S.Ct. 2631, 2644 (1991) which ruled:

1 “Petitioners, however, underestimate the importance of this Court’s time-honored reading of the Constitution as
2 giving Congress wide discretion to **assign the task of adjudication in cases arising under federal law** to
3 legislative tribunals. (emphasis added)”

4 Congress has to create this remedy AND establish which particularized tribunal will hear it. Congress did not create the
5 particularized tribunal of United States Tax Court to hear RFRA claims and defenses. The RFRA does, however assign the
6 “particularized tribunals created to perform the specialized adjudicative tasks related to that right” to Article III jurisdiction
7 not Article I.

8 42 U.S.C.A §2000bb-1 (c) Judicial relief

9 A person whose religious exercise has been burdened in violation of this section may assert that violation as a
10 claim or defense in a judicial proceeding and obtain appropriate relief against a government. Standing to assert
11 a claim or defense under this section shall be governed by the general rules of standing under **article III of the**
12 **Constitution.** (emphasis added)

13 The Courts have been clear that jurisdiction cannot be implied and United States Tax Court is not given jurisdiction in the
14 case of RFRA claims or defenses.

15 “Where Congress has created a remedial scheme for the enforcement of a particular federal right, we have, in
16 suits against federal officers, refused to supplement that scheme with one created by the judiciary. (emphasis
17 added)”

18 The Court continued:

19 “Nor are we free to rewrite the statutory scheme in order to approximate what we think Congress might have
20 wanted had it known that [a statute] was beyond its authority. If that effort is to be made, it should be made by
21 Congress, and not by the federal courts. (emphasis added)”
22 [Seminole Tribe of Florida v. Florida, 517 U.S. 44, 74 & 76, 116 S.Ct. 1114, 1132 & 1133 (1996)]

23 In *Main v. Thibout*, 100 S.Ct. 2552, the court held:

24 “It is principle of law that once challenged, the court, agency, or person asserting jurisdiction must prove that
25 jurisdiction to exist as a matter of law.” In *Foley Bros. Inc. Et al V. Filardo*, 336 U.S. 28, the court held,
26 “**Jurisdiction once challenged cannot be assumed and must be proven.**” “Judgments entered where court lacked
27 either subject matter or personal jurisdiction, or that were otherwise entered in violation of due process of law,
28 must be set aside.” See *Jaffe and Asher v. Van Brunt*, S.D.N.Y.1994. 158 F.R.D. 278.

29 The United States Tax Court also cannot repeal the original jurisdiction of Art. III courts assigned by Congress in clear words
30 in the RFRA by implication.

31 “Repeals by implication are not favored, and the general grant of jurisdiction to the district courts of suits to
32 recover penalties and forfeitures should not in any case be transferred exclusively to the circuit courts by words
33 of doubtful import.”
34 [Lees v. U.S., 150 U.S. 476, 479, 14 S.Ct. 163, 164 (1893)]

35 Congress created a remedial scheme for the enforcement of a particular federal remedy (RFRA) and that “Standing to assert
36 a claim or defense under this section shall be governed by the general rules of standing under article III of the Constitution.”
37 Article I courts are not mentioned by Congress in the RFRA. In the absence of affirmative action by Congress to include
38 Article I tribunals “created to perform the specialized adjudicative tasks related only to [IRS disputes] (See *Northern Pipeline*
39 *Const. Co. v. Marathon Pipe Line Co.* 458 U.S. 50, 83, 102 S.Ct. 2858, 2878 (1982)) **it is inappropriate** for United States
40 Tax Court to presume that congressional inaction was inadvertent since the design of a Government program [RFRA] suggests
41 that Congress has provided what it considers adequate remedial mechanisms which is “standing under article III of the
42 Constitution.” As the court in *Schweiker v. Chilicky*, 487 U.S. 412, 423, 108 S.Ct. 2460, 2468 (1988) ruled:

43 [T]he concept of “special factors counseling hesitation in the absence of affirmative action by Congress” has
44 proved to include an appropriate judicial deference to indications that **congressional inaction has not been**
45 **inadvertent.** When the design of a Government program suggests that **Congress has provided what it considers**
46 **adequate remedial mechanisms** for... violations that may occur in the course of its administration...” (emphasis
47 added)

48 The RFRA does more than suggest that Congress has provided what it considers adequate remedial mechanisms. It clearly
49 states that “Standing to assert a claim or defense under this section shall be governed by the general rules of standing under

1 Article III of the Constitution.” The general rules of standing of Article I courts are not the same as the general rules of
2 standing for Article I United States Tax Court. Article III courts are to be courts of general jurisdiction but United States Tax
3 Court is a particularized tribunal that is “commenced in the Court by a taxpayer.” Therefore it is not under the general rules
4 of standing for article III courts.

5 **12.7 Tax Court Rules Rule Out Jurisdiction**

6 The United States Tax Court rules themselves do not allow this court to hear RFRA claims.

7 *RULE 13. JURISDICTION*

8 (a) ...the jurisdiction of the Court depends

9 (1) in a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of
10 deficiency in income

11 One of the claims being made under the RFRA is that the appellation of “taxpayer” has been placed upon RFRA Claimant
12 Petitioner presumptively and arbitrarily, without due process, a verity of relevant facts and affirmative defenses by Article III
13 judicial review as per: *Botta v. Scanlon, 198 F.Supp. 899, 901 (1961)*

14 *“However, a reasonable construction of the taxing statutes does not include vesting any tax official with absolute*
15 *power of assessment against individuals not specified in the statutes as persons liable for the tax without an*
16 *opportunity for judicial review of this status before the appellation of ‘taxpayer ’ is bestowed upon them and*
17 *their property is seized and sold. A fortiori is the case where the liability is asserted by way of a penalty for a*
18 *willful act.”*

19 The incorrect interpretations by the IRS in the Notice of Deficiency have been made strictly through presumption (see
20 *Northern Pipeline* supra p. 83) and/or misunderstandings of the complex and unknowable IRC and related statues, possibly
21 even by the RFRA Claimant himself. This was at least partially due, according to Petitioner, to conspiratorial efforts of
22 individuals seduced into the service of the world Communist movement, trained to do its bidding, and directed and controlled
23 in the conspiratorial performance of their revolutionary services. (See 50 U.S.C. §841)

24 *Sec. 841. Findings and declarations of fact*

25 *The Congress finds and declares that the Communist Party of the United States, although purportedly a political*
26 *party, is in fact an instrumentality of a conspiracy to overthrow the Government of the United States. It*
27 *constitutes an authoritarian dictatorship within a republic, demanding for itself the rights and privileges accorded*
28 *to political parties, but denying to all others the liberties guaranteed by the Constitution...Unlike members of*
29 *political parties, members of the Communist Party are recruited for indoctrination with respect to its objectives*
30 *and methods, and are organized, instructed, and disciplined to carry into action slavishly the assignments given*
31 *them by their hierarchical chieftains... It is the means whereby individuals are seduced into the service of the*
32 *world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial*
33 *performance of their revolutionary services.*

34 **12.8 United States Tax Court Has No Jurisdiction Over Political Questions**

35 It is very clear that United States Tax Court cannot make political decisions:

36 *“It [Tax Court] does not make political decisions.”*
37 *[Freytag v. C.I.R., 501 U.S. 868, 890-891, 111 S.Ct. 2631, 2645 (1991)]*

38 One of the key questions that would come before any court concerning this RFRA issues is the question of what is the
39 Congressional or statutory definition of a “dollar.” **This is a political question** and according to the Supreme Court (*The*
40 *Legal Tender Cases, 110 U.S. 421, 450, 4 S.Ct. 122, 131 (1884)*) and only Congress can answer the political question of:
41 “What is a dollar?”

42 Not even Article III courts have the jurisdiction to determine what a “dollar” is. Article I Courts, like Tax Court have no such
43 jurisdiction granted to them nor could Congress abrogate their duty to regulate the value of coin.

1 Due to the fact that the Petitioner's religious exercise has been substantially burdened by the use of **diverse weights and**
2 **measures** with different values or no intrinsic values in the so-called United States monetary system (See Deut. 25:14 ¶ Thou
3 shalt not have in thine house divers measures, a great and a small. Lev. 19: 36, Ezek. 45: 10, Amos 8:5, Prov. 20: 10, Micah
4 6:10) this is a question under the RFRA which does not allow for any court to define this Congressionally undefined word.
5 Without the legal definition of what a "dollar" is there can be no enforcement. Therefore this is question and vital claim or
6 defense allowable under the RFRA.

7 **12.9 A Dollar is Not a Chicken**

8 If Congress laid a tax upon how many "chickens" you owned and the tax assessor came to your little farm and counted all the
9 turkeys, pigeons, quail and doves on your farm and then informed you that because you were a "Chicken Rancher" you had
10 to give him 15 chickens for the assessed Chicken Tax you would think he was crazy. A jury would think him insane. No
11 honest Article III Court judge would allow it.

12 But what if you were forced to go to Chicken Tax Court because the Chicken Tax Man had given you the appellation of
13 Chicken Rancher without your choice and without a law to prove that you were a Chicken Rancher? And a Chicken Rancher
14 **could not go to Seventh Amendment courts** with a trial by Jury like an American Citizen is guaranteed by the Constitution
15 but only to franchise "Chicken Tax Court" with a Chicken Tax Article I Judge. What would you do? What if the Chicken
16 Tax Court Judge was paid out of the amount of Chickens the Chicken Tax Collector collected? Would this Chicken Tax
17 Court have even the appearance of justice or due process of law?

18 But that is exactly what is occurring today in America. The Income Tax (*Communist Manifesto, Karl Marx, 2nd plank*) is to
19 be determined by "dollars" and yet the face value of "dollar" which has been defined time and again as a "silver coin" is
20 rejected by the High Priests of the Socialist Church courts while a piece of paper from a privately owned unaudited
21 CENTRAL bank (*Communist Manifesto, Karl Marx, 5th plank*) can print endless numbers of these "notes" and are calling
22 these "notes" dollars and judging the value of REAL dollars, not by the silver dollars currently being minted but by these
23 paper notes with no intrinsic value that Congress never defined as dollars.

24 ***"Money:** In usual and ordinary acceptance it means coins and paper currency used as circulating medium of*
25 *exchange, and **does not embrace notes,** bonds, evidences of debt, or other personal or real*
26 *estate. Lane v. Railey, 280 Ky. 319, 133 S.W.2d. 74, 79, 81."*
27 *[Black's Law Dictionary, Sixth Edition, p. 1005]*

28 The word dollar in the Constitution in the Seventh Amendment and was a silver coin. Congress originally defined the dollar
29 by law, and as required by Article I, Sec. 8, Clause 4, as a silver coin in 1792 A.D. and has NEVER defined a Federal reserve
30 note as a dollar but only as a "note" and "legal tender."

31 Well "legal tender" may be a bird and it may even lay eggs but if you believe it is a dollar then you would also believe a
32 turkey is a chicken.

33 The fact of the matter is this: Congress has never statutorily defined a Federal reserve note as a dollar. Congress has authorized
34 the United States Mint to coin silver dollars since 1986 A.D. and it is still doing so. These one ounce silver coins have been
35 declared by 31 U.S.C. §5112(d) and (e) to have the value of "One Dollar." Petitioner can and has read these statutes. They
36 are not secret statute nor do they need to be interpreted by Chicken Tax Courts.

37 These silver dollars are "legal tender" (31 U.S.C. §5103) just like a chicken is a bird. A penny is also "legal tender" just like
38 a sparrow is a bird but a penny is not a dollar and a sparrow is no chicken. Nowhere in the statutes is a Federal reserve note
39 defined as a dollar. So this turkey being peddled by Socialists and Fascist is no chicken and a Federal reserve note is not a
40 dollar.

41 Therefore if the government cannot "demonstrate" that the government has a compelling government interest in forcing
42 Petitioner into committing perjury on a tax form by claiming he has "chickens" aka "dollars" then the government has
43 substantially violated Petitioner's religious exercise. They have intentionally created a system of unequal weights and
44 measures that is an abomination to God. Prov. 11:1.

1 "As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so
2 righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can he
3 expect that his devotion should be accepted; for,

4 1. Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of
5 unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public],
6 which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves
7 in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a
8 wrong to our neighbour, whom God is the protector of. Men [in the IRS and the Congress] make light of such
9 frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered,
10 they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an
11 abomination to God, who will be the avenger of those that are defrauded by their brethren.

12 2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our
13 devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale
14 of judgment with an even hand, and therefore is pleased with those that are herein followers of him.

15 A [false] balance, [whether it be in the federal courtroom or at the IRS or in the marketplace,] cheats, under
16 pretence of doing right most exactly, and therefore is the greater abomination to God."
17 [Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

18 Now the Church of the Socialist State may have no moral difficulty in lying under oath and telling American farmers
19 (Citizens) that they have chickens when they do not but Petitioner's religion does not allow for it. Therefore if such statutes,
20 if there are any, that allow for a Federal Reserve Notes" aka "Dodo birds" to be called a "dollar" aka "chicken" then we do
21 not have a nation of laws but a nation of thieves calling themselves the government.

22 "The government of the United States has been emphatically termed a government of laws, and not of men. It
23 will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested
24 legal right."
25 [Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]

26 12.10 Only Congress Can Define What A Dollar Is

27 Therefore the Government must first demonstrate in an Article III Court that Congress has defined the word "dollar" in the
28 law as no other branch is authorized to do so by the Constitution. United States Tax Court is certainly not authorized by
29 Congress to determine the value of or regulate the value of money. As Nevada's Senator Ensign and the Board of Governors
30 from the Federal Reserve have been unable to supply Petitioner with the Congressional definition of the monetary unit of
31 account for the United States known as a "dollar." (See exhibits) This demonstration of the Congressional definition placed
32 into positive law must be done or the Religious Freedom Restoration Act has been violated as the Government will have
33 substantially burdened Petitioners/ RFRA Claimant's religious exercise but will also be unable to demonstrate a compelling
34 government interest in the collection of "dollars" (whatever dollars are).

35 No tax can be calculated in "dollars" when "dollar" has not been defined. The Income Tax is not calculated in "legal tender"
36 and if it is then where is the statutes that says so? The government must demonstrate it.

37 "[T]he Federal income tax is imposed in terms of dollars."
38 [U.S. v. Rickman, 638 F.2d. 182, 184 (1980)]

39 The fact will remain that RFRA Claimant Petitioner has no taxable income in "dollars" if dollars are not Congressionally
40 defined specifically, clearly and unequivocally as being Federal reserve notes due to the fact that the common or dictionary
41 definition of "dollar" when the Internal Revenue Code was written and when the Constitution of the United States was written
42 and even its common meaning as defined by Merriam-Webster today was and is:

43 "DOLLAR, n. [G.] A silver coin of Spain and of the United States, of the value of one hundred cents, or four
44 shillings and sixpence sterling."
45 [Webster's 1828 A.D. Dictionary:
46

47 DOLLAR, money. A silver coin of the United States of the value of one hundred cents, or tenth part of an eagle.

48 2. It weighs four hundred and twelve and a half grains. Of one thousand parts, nine hundred are of pure silver
49 and one hundred of alloy. Act of January 18, 1837
50 [Bouvier's 1856 A.D. Law Dictionary]

Dol"lar (?), n. [*D. daalder, LG. dahler, G. thaler, an abbreviation of Joachimsthaler, i. e., a piece of money first coined, about the year 1518, in the valley (G. thal) of St. Joachim, in Bohemia. See Dale.*]

1. (a) A silver coin of the United States containing 371.25 grains of silver and 41.25 grains of alloy, that is, having a total weight of 412.5 grains. (b) A gold coin of the United States containing 23.22 grains of gold and 2.58 grains of alloy, that is, having a total weight of 25.8 grains, nine-tenths fine. Previous to 1837 the silver dollar had a larger amount of alloy, but only the same amount of silver as now, the total weight being 416 grains. The gold dollar as a distinct coin was first made in 1849. The eagles, half eagles, and quarter eagles coined before 1834 contained 24.75 grains of gold and 2.25 grains of alloy for each dollar. [*Webster's Revised Unabridged Dictionary (1913) (Page: 443)*]

Main Entry: dol-lar

Etymology: Dutch or Low German daler, from German Taler, short for Joachimstaler, from Sankt Joachimsthal, Bohemia, where talers were first made

1 : TALER

2 : any of numerous coins patterned after the taler (as a Spanish peso)

Main Entry: ta-ler

1. any of numerous silver coins issued by various German states from the 15th to the 19th centuries [*Merriam-Webster 2007 A.D. on line version*]

The IRC does not use the phrase "Federal Reserve Note" and Federal Reserve Notes are not defined as being dollars but only as "legal tender." Pennies are also legal tender but are not dollars. The Government has already admitted in 1977 A.D. that Federal Reserve Notes are not "dollars" (See Exhibit 2 at Exhibit 38). The Petitioners Representative Heller has pointed Constituent Petitioner to a statue concerning only United States Notes that can only be printed in amounts up to \$300,000 and are not Federal Reserve Notes Petitioner can still find no Congressional "regulation" written in law on the value of Federal Reserve Notes as being "dollars." (See exhibit 2) United States Notes are no longer being created.

Sometimes, however, the law is that the judicial department has no business entertaining the claim of unlawfulness-because the question is entrusted to one of the political branches or involves no judicially enforceable rights. See, e.g., Nixon v. United States, 506 U.S. 224, 113 S.Ct. 732, 122 L.Ed.2d. 1 (1993) (challenge to procedures used in Senate impeachment proceedings); Pacific States Telephone & Telegraph Co. v. Oregon, 223 U.S. 118, 32 S.Ct. 224, 56 L.Ed. 377 (1912) (claims arising under the Guaranty Clause of Article IV, § 4). Such questions are said to be "nonjusticiable," or "political questions."

In Baker v. Carr, 369 U.S. 186, 82 S.Ct. 691, 7 L.Ed.2d. 663 (1962), we set forth six independent tests for the existence of a political question:

"[1] a textually demonstrable constitutional commitment of the issue to a coordinate political department; or [2] a lack of judicially discoverable and manageable standards for resolving it; or [3] the impossibility of deciding without an initial policy determination of a kind clearly for nonjudicial discretion; or [4] the impossibility of a court's undertaking independent resolution without expressing lack of the respect due coordinate branches of government; or [5] an unusual need for unquestioning adherence to a political decision already made; or [6] the potentiality of embarrassment from multifarious pronouncements by various departments on one question." Id., at 217, 82 S.Ct. 691.

These tests are probably listed in descending order of both importance and certainty. The second is at issue here, and there is no doubt of its validity. "The judicial Power" created by Article III, § 1, of the Constitution is not whatever judges choose to do...(emphasis added) [Vieth v. Jubelirer, 541 U.S. 267, 277-278, 124 S.Ct. 1769,1776 - 1777 (2004)]

"[I]t is not the role of courts, but that of the political branches, to shape the institutions of government in such fashion as to comply with the laws and the Constitution."(emphasis added) [Lewis v. Casey, 518 U.S. 343, 116 S.Ct. 2174]

Such being our conclusion in matter of law, the question whether at any particular time, in war or in peace, the exigency is such, by reason of unusual and pressing demands on the resources of the government, or of the

1 inadequacy of the supply of gold and silver coin to furnish the currency needed for the uses of the government
2 and of the people, that it is, as matter of fact, wise and expedient to resort to this means, **is a political question,**
3 **to be determined by congress** when the question of exigency arises, and not a judicial question, to be afterwards
4 passed upon by the courts. To quote once more from the judgment in *McCulloch v. Maryland*: 'Where the law is
5 not prohibited, and is really calculated to effect any of the objects intrusted to the government, to undertake here
6 to inquire into the degree of its necessity **would be to pass the line which circumscribes the judicial department,**
7 **and to tread on legislative ground.'** 4 Wheat. 423. (emphasis added)

8 [*The Legal Tender Cases*, 110 U.S. 421, 450, 4 S.Ct. 122, 131 (1884)]
9

10 "The broad and comprehensive national authority over the subjects of... **currency** is derived from the aggregate
11 of the powers granted to the Congress, **embracing the powers... to coin money, regulate the value thereof,** and
12 of foreign coin, and fix the standards of weights and measures... Congress was authorized to establish, regulate
13 and control the national currency and to make that currency legal tender money for all purposes, including
14 **payment of domestic dollar obligations** with options for payment in foreign currencies. **Whether it was 'wise**
15 **and expedient' to do so was, under the Constitution, a determination to be made by the Congress.** (emphasis
16 added)"

17 [*Guaranty Trust Co. of New York v. Henwood*, 307 U.S. 247, 259, 59 S.Ct. 847, 853 - 854 (1939)]
18

19 "**A question presented to this Court for decision is properly deemed political when its resolution is committed**
20 **by the Constitution to a branch of the Federal Government other than this Court.**" (emphasis added)

21 [*Elrod v. Burns* 427 U.S. 347, 351, 96 S.Ct. 2673, 2679 (1976)]
22

23 As the Supreme Court has repeatedly reminded us, "[t]he **political question doctrine excludes from judicial**
24 **review** those controversies which revolve around policy choices and **value determinations** constitutionally
25 committed for resolution to the halls of Congress or the confines of the Executive Branch." *Japan Whaling Ass'n*
26 *v. Am. Cetacean Soc'y*, 478 U.S. 221, 230, 106 S.Ct. 2860, 92 L.Ed.2d. 166 (1986). This is so because "[t]he
27 **Judiciary is particularly ill suited to make such decisions,** as 'courts are fundamentally underequipped to
28 formulate national policies **or develop standards** for matters not legal in nature.' " *Id.* (quoting *United States ex*
29 *rel. Joseph v. Cannon*, 642 F.2d. 1373, 1379 (D.C.Cir.1981)).
30 [*Schneider v. Kissinger*, 412 F.3d. 190, C.A.D.C. (2005)]

31 **12.11 No Man Ought to be a Judge of His Own Cause**

32 *In re Murchison*, 349 U.S. 133, 136, 75 S.Ct. 623, 625 (1955) the Supreme Court was very clear that "justice must satisfy the
33 appearance of justice."

34 A fair trial in a fair tribunal is a basic requirement of due process. Fairness of course requires an absence of
35 actual bias in the trial of cases. But our system of law has always endeavored to prevent even the probability of
36 unfairness. To this end **no man can be a judge in his own case and no man is permitted to try cases where he**
37 **has an interest in the outcome.** That interest cannot be defined with precision. Circumstances and relationships
38 must be considered. This Court has said, however, that 'Every procedure which would offer a possible temptation
39 to the average man as a judge * * * not to hold the balance nice, clear, and true between the State and the accused
40 denies the latter due process of law.' *Tumey v. State of Ohio*, 273 U.S. 510, 532, 47 S.Ct. 437, 444, 71 L.Ed. 749.
41 Such a stringent rule may sometimes bar trial by judges who have no actual bias and who would do their very
42 best to weigh the scales of justice equally between contending parties. But to perform its high function in the best
43 way 'justice must satisfy the appearance of justice.' *Offutt v. United States*, 348 U.S. 11, 14, 75 S.Ct. 11 (1954)

44 Madison in Federalist Paper #10 was also clear that:

45 *No man is allowed to be a judge in his own cause, because his interest would certainly bias his judgment, and,*
46 *not improbably, corrupt his integrity.*

47 *Calder v. Bull*, 3 U.S. 386, 388-389 (August Term 1798):

48 *There are certain vital principles in our free Republican governments... [No] law [can] [make] a man a Judge*
49 *in his own cause...*

50 It is also a maxim of law that:

51 *In repropria iniquum admodum est alicui licentiam tribuere sententiae. It is extremely unjust that any one should*
52 *be judge in his own cause.*

1 Naturally the opposite view is found in Satan's counterfeit plan and religion and is found in Vyshinski, *Law Of The Soviet*
2 *State*:

3 *"There is a firm and indissoluble bond uniting the judiciary and the Office of the State Prosecutor."*

4 **12.12 United States Tax Court Creates a Substantial Burden on Petitioner's Religious Exercise**

5 Since the very creation of United States Tax Court creates a substantial burden upon Petitioner/RFRA Claimant's religious
6 exercise and considers its creation an intricate part of Satan's counterfeit plan/religion/communist conspiracy (See exhibits
7 1-2) and a part of the Congressionally recognized worldwide Communist Conspiracy (See 50 U.S.C. §841) it would be more
8 than just difficult to imagine that a United States Tax Court judge would not have an **"interest in the outcome"** or that even
9 if he did not have such an interest or bias that the appearance of justice could not be satisfied and therefore would deny the
10 Petitioner/RFRA Claimant "due process of law." (See *In re Murchison*, 349 U.S. 133, 136, 75 S.Ct. 623, 625 (1955))

11 Naturally since the entire constitutionality of the Tax System's *collection* is in question, not only under the RFRA but on
12 Constitutional grounds this may also eventually affect the United States Tax Court judge's job or remuneration.

13 *Of course, a taxpayer [or Citizen that is a nontaxpayer] has standing to challenge the collection of a specific tax*
14 *assessment as unconstitutional; being forced to pay such a tax causes a real and immediate economic injury to*
15 *the individual taxpayer. See, e.g., Follett v. Town of McCormick, 321 U.S. 573, 64 S.Ct. 717, 88 L.Ed. 938 (1944)*
16 *(invalidating tax on preaching on First Amendment grounds). (Italic emphasis by the court bold emphasis added)*
17 *[Hein v. Freedom From Religion Foundation, Inc., 127 S.Ct. 2553, 2563 (2007)]*

18 Therefore since, "That interest cannot be defined with precision... 'Every procedure which would offer a possible temptation
19 to the average man as a judge not to hold the balance nice, clear, and true between the State and the accused denies the latter
20 due process of law.'" (See *In re Murchison*, 349 U.S. 133, 136, 75 S.Ct. 623, 625 (1955)) Such is obviously the case here.

21 **12.13 Why Did Petitioner File for Relief in United States Tax Court?**

22 Petitioner/ RFRA Claimant is in a Catch-22 situation with no clearly established remedies. He is currently considering filing
23 simultaneously for relief in a District Court of the United States so that the Religious Freedom Restoration Act claim or
24 defense made be heard before the United States Tax Court hearing date so that he may retain his remedy under the RFRA.

25 *"Courts of the Territories are legislative courts, properly speaking, and are not District Courts of the United*
26 *States."*
27 *[Mookini v. U.S., 303 U.S. 201, 205, 58 S.Ct. 543, 545 (1938)]*

28 But he must simultaneously deal with the IRS Notice of Deficiency in a manner that protects him from being forced to pay
29 **such a tax which would** cause a **real and immediate economic injury** to Petitioner. Petitioner/ RFRA Claimant cannot
30 fight the entire government while it substantially burdens his religious exercise through the collection process that in and of
31 itself substantially burdens his religious exercise.

32 ***"Of course, a taxpayer [or Citizen that is a nontaxpayer] has standing to challenge the collection of a specific***
33 ***tax assessment as unconstitutional; being forced to pay such a tax causes a real and immediate economic***
34 ***injury to the individual taxpayer.** See, e.g., Follett v. Town of McCormick, 321 U.S. 573, 64 S.Ct. 717, 88 L.Ed.*
35 *938 (1944) (invalidating tax on preaching on First Amendment grounds). (Italic emphasis by the court bold*
36 *emphasis added)"*
37 *[Hein v. Freedom From Religion Foundation, Inc., 127 S.Ct. 2553, 2563 (2007)]*

38 **But the unconstitutionality of the COLLECTION of a specific assessment as unconstitutional is EXACTLY what the**
39 **Petitioner/ RFRA Claimant is asserting here.**

40 It is clear that United States Tax Court is for "taxpayers." It is not for Citizens in general or nontaxpayers.

41 *In sum, the [Anti-injunction] Act's purpose and the circumstances of its enactment indicate that Congress did not*
42 *intend the Act to apply to actions brought by aggrieved parties for whom it has not provided an alternative*
43 *remedy. In this case, if the plaintiff South Carolina issues bearer bonds, its bondholders will, by virtue of §*
44 *310(b)(1) of TEFRA, be liable for the tax on the interest earned on those bonds. South Carolina will incur no tax*
45 *liability. Under these circumstances, the State will be unable to utilize any statutory procedure to contest the*
46 *constitutionality of § 310(b)(1). Accordingly, the Act cannot bar this action.*
47 *[South Carolina v. Regan, 465 U.S. 367, 377-380, 104 S.Ct. 1107, 1114-1115 (1984)]*

1 The same holds true for Petitioner/ RFRA Claimant Petitioner. For since he has incurred no tax liability (that is not merely a
2 presumption), then Congress has not provided an alternative remedy except possibly the Religious Freedom Restoration Act
3 which cannot be heard in full in Article I United States Tax Court due to its limited jurisdiction and obvious bias as United
4 States Tax Court itself has been challenged.

5 A child with no income could not be a taxpayer even if the Commissioner had issued the child a notice of deficiency (just as
6 the Chicken Tax Assessor declared the Turkey farmer to be a Chicken Rancher) as the commissioner has no such absolute
7 power of assessment against individuals not specified in the statutes as **persons liable for the tax** without an opportunity for
8 judicial review. Likewise, a person with income only from tax free bonds could not be a taxpayer.

9 *“However, a reasonable construction of the taxing statutes does not include vesting any tax official with absolute*
10 *power of assessment against individuals not specified in the statutes as persons liable for the tax without an*
11 *opportunity for judicial review of this status before the appellation of ‘taxpayer’ is bestowed upon them and*
12 *their property is seized and sold. A fortiori is the case where the liability is asserted by way of a penalty for a*
13 *willful act.’” (emphasis added)*
14 *[Botta v. Scanlon, 198 F.Supp. 899, 901 (1961)]*

15 As Petitioner/ RFRA Claimant can find no specified statute that makes him a person liable and the IRS has not supplied such
16 a statute even after such a statute was requested. Petitioner/ RFRA Claimant has had no judicial review that has bestowed
17 the appellation of “taxpayer” upon him and therefore he may not have even been allowed to come to this court according to
18 the rules of this court. United States Tax Court Rule 13 states that the jurisdiction of the Court depends (1) in a case
19 **commenced in the Court by a taxpayer**, upon the issuance by the Commissioner of a notice of deficiency in income...”

20 Therefore United States Tax Court does not have jurisdiction even if a nontaxpayer commences a case upon issuance by the
21 Commissioner of a notice of deficiency. Obviously the only way this could occur would be if Petitioner was “presumed” to
22 be a taxpayer and that could apparently occur only if he was partaking in a Congressionally established right to work:

23 *Congress creates a statutory right, it clearly has the discretion, in defining that right, to create presumptions...*
24 *[Northern Pipeline Const. Co. v. Marathon Pipe Line Co. 458 U.S. 50, 83, 102 S.Ct. 2858, 2878 (1982)]*

25 *It is apparent, this court said in the Bailey Case (219 U. S. 239, 31 S.Ct. 145, 151, 55 L.Ed. 191) ‘that a*
26 *constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more*
27 *than it can be violated by direct enactment. The power to create presumptions is not a means of escape from*
28 *constitutional restrictions.’*
29 *[Heiner v. Donnan, 285 U.S. 312, 329, 52 S.Ct. 358, 362 (1932)]*

30 Naturally Congress cannot compel to hold the means of living or any other essential right to the enjoyment of life for it is
31 beyond the powers granted to Congress by We the People to turn a God given right and commandment to work into a
32 Congressionally created right and establish such presumptions as calling a man a “taxpayer” without him having the
33 opportunity to refute that appellation just as the court so correctly ruled in *Botta v. Scanlon*. The Supreme Court was clear
34 that such creations of presumption were beyond the powers of Congress or any man or group of men.

35 *“But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions,*
36 *are secured by those maxims of constitutional law which are the monuments showing the victorious progress of*
37 *the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the*
38 *famous language of the Massachusetts bill of rights, the government of the commonwealth ‘may be a government*
39 *of laws and not of men.’ For the very idea that one man may be compelled to hold his life, or the means of living,*
40 *or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any*
41 *country where freedom prevails, as being the essence of slavery itself. (emphasis added)”*
42 *[Yick Wo v. Hopkins, 118 U.S. 356, 370, 6 S.Ct. 1064, 1071 (1886)]*

43 To call a man a “taxpayer” without judicial review would be like calling a man an Atheist, Satan worshiper, Communist,
44 Socialist, Fascist, Nazi, Buddhist, Ethical Culturist, Secular Humanist, Neo-Darwinist or etc. and then stating that he had to
45 go to a particularized tribunal established to protect **the right to be so labeled** that had been established by Congress. Such
46 an action would be what Nazi Germany did with the Jews or what the United States did to African Americans.

47 *“The plaintiff having admitted, by his demurrer to the plea in abatement, that his ancestors were imported from*
48 *Africa and sold as slaves, he is not a citizen of the State of Missouri according to the Constitution of the United*
49 *States, and was not entitled to sue in that character in the Circuit Court.”*
50 *[Dred Scott v. Sandford, 60 U.S. 393, 394 (1856)]*

1 Petitioner/ RFRA Claimant has not willfully, knowingly, intentionally or any other way he knows of admitted to being a
2 “taxpayer” and the only way could have occurred was by threat, duress, coercion, fraud or some other conspiracy to deprive
3 him of his God given rights. Therefore, unlike the plaintiff in *Dred Scott v. Sandford* he has not admitted to being a person
4 so limited and is not a “taxpayer” until it has been litigated in a court with the proper jurisdiction to hear such arguments in
5 full. Any law which would do so or limit him from his right to a trial by jury on these issues, would create a substantial burden
6 upon the religious exercise of Petitioner and its enforcement would be in violation of the RFRA as the government would not
7 have met its burden. Please be clear that the government is in violation of the RFRA as soon as it substantially burdens a
8 person’s religious exercise not after it has gone into litigation for if there was no violation there would be no case and/or
9 controversy and the law would be meaningless as no person who made use of this Congressionally established right could
10 ever have it adjudicated as only, “A person whose religious exercise has been burdened **in violation of this section** may
11 assert that violation as a claim or defense in a judicial proceeding...”
12 District Court has been stripped of injunctive jurisdiction in tax cases.

13 *“Actions to enjoin the collection of taxes are narrowly limited by the Anti- Injunction Act (the Act), 26 U.S.C. §*
14 *7421. If a taxpayer fails to establish that his suit falls within one of the statutory or judicially created exceptions*
15 *to the Act, the district court lacks subject matter jurisdiction and must dismiss the complaint. See 26 U.S.C. §7421;*
16 *Alexander v. “Americans United”, 416 U.S. 752, 758, 94 S.Ct. 2053, 2057, 40 L.Ed.2d. 518 (1974); Bob Jones*
17 *University v. Simon, 416 U.S. 725, 737, 94 S.Ct. 2038, 2046, 40 L.Ed.2d. 496 (1974).”*
18 *[Jensen v. I.R.S., 835 F.2d. 196, 198 (C.A.9, 1987)]*

19 However the RFRA grants such possible declaratory and injunctive relief to claimants/ defendants under the provisions of all
20 federal law that imposes a substantial burden upon religious exercise. Therefore the Anti-injunction act is in conflict with the
21 Religious Freedom Restoration Act and the RFRA is applicable to the Anti-injunction act as the Anti-injunction act can be a
22 law that substantially burden’s a person’s religious exercise.

23 *There, in affirming the grant of a preliminary injunction against the Government, this Court reasoned that the*
24 *burdens with respect to the compelling interest test at the preliminary injunction stage track the burdens at trial...*

25 *The courts below did not err in determining that the Government failed to demonstrate, at the preliminary*
26 *injunction stage, a compelling interest...*
27 *[Gonzales v. O Centro Espirita Beneficente Uniao do Vegetal, 126 S.Ct. 1211, 1213 (2006)]*

28 **12.14 IRS Cannot Enforce Notice of Deficiency**

29 Since United States Tax Court has no jurisdiction unless Petitioner/ RFRA Claimant, admits he is a taxpayer, which he has
30 not done knowingly and could have only occurred through a fraud or lack of disclosure by the Government or this Court and
31 for all other reasons listed above the court must inform the IRS that they cannot enforce their notice of deficiency as to do so
32 would be to deny Petitioner/ RFRA Claimant a clear remedy except to pay the tax which would cause a **real and immediate**
33 **economic injury** to the Petitioner/ RFRA Claimant as the government has not demonstrated that the collection of the tax is
34 constitutional and/or has not violated the Religious Freedom Restoration Act.

35 *“Of course, a taxpayer [or Citizen that is a nontaxpayer] has standing to challenge the collection of a specific*
36 *tax assessment as unconstitutional; being forced to pay such a tax causes a real and immediate economic injury*
37 *to the individual taxpayer. See, e.g., Follett v. Town of McCormick, 321 U.S. 573, 64 S.Ct. 717, 88 L.Ed. 938*
38 *(1944) (invalidating tax on preaching on First Amendment grounds). (Italic emphasis by the court bold emphasis*
39 *added)”*
40 *[Hein v. Freedom From Religion Foundation, Inc., 127 S.Ct. 2553, 2563 (2007)]*

41 The Constitutional and Religious Freedom Restoration Act violations can be made outlined in just one statement in one
42 United States Supreme Court case from 1798 A.D. that has never been overturned but the entire government has violated it
43 in secret and invidiously and in the name of national emergencies with such regularity since 1912 A.D. that it has fallen into
44 the darkness created by the religion and counterfeit plan of Satan (aka the worldwide communist conspiracy) to overthrow
45 our Republican form of government by establishing the civic religion of Socialism in a step by step, line by line precept upon
46 precept manner. Here is what a court that had not yet fallen into the seduction of the religious teaching of Marx, Lenin and
47 Jean Jacques Rousseau stated:

48 *“The purposes for which men enter into society will determine the nature and terms of the social compact; and*
49 *as they are the foundation of the legislative power, they will decide what are the proper objects of it: The nature,*
50 *and ends of legislative power will limit the exercise of it. This fundamental principle flows from the very nature*
51 *of our free Republican governments, that no man should be compelled to do what the laws do not require; nor*
52 *to refrain from acts which the laws permit. There are acts which the Federal, or State, Legislature cannot do,*

1 without exceeding their authority. There are certain vital principles in our free Republican governments, which
2 will determine and over-rule an apparent and flagrant abuse of legislative power; as to authorize manifest
3 injustice by positive law; or to take away that security for personal liberty, or private property, for the protection
4 whereof of the government was established. **An ACT of the Legislature (for I cannot call it a law) contrary to
5 the great first principles of the social compact, cannot be considered a rightful exercise of legislative authority.**
6 The obligation of a law in governments established on express compact, and on republican principles, must be
7 determined by the nature of the power, on which it is founded. A few instances will suffice to explain what I mean.
8 A law that punished a citizen for an innocent action, or, in other words, for an act, which, when done, was in
9 violation of no existing law; a law that destroys, or impairs, the lawful private contracts of citizens; a law that
10 makes a man a Judge in his own cause; or a law that takes property from A. and gives it to B: It is against all
11 reason and justice, for a people to entrust a Legislature with SUCH powers; and, therefore, it cannot be
12 presumed that they have done it. The genius, the nature, and the spirit, of our State Governments, amount to a
13 prohibition of such acts of legislation; and the general principles of law and reason forbid them. The Legislature
14 may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of conduct for all its
15 citizens in future cases; they may command what is right, and prohibit what is wrong; **but they cannot change
16 innocence into guilt; or punish innocence as a crime; or violate the right of an antecedent lawful private
17 contract; or the right of private property.** To maintain that our Federal, or State, Legislature possesses such
18 powers, if they had not been expressly restrained; would...**be a political heresy, altogether inadmissible in our
19 free republican governments.)”**
20 [*Calder v. Bull*, 3 U.S. 386, 388-389 (August Term 1798)]

21 **12.15 The IRS Must be Restrained**

22 The IRS must be restrained from the collection of any tax until the entire breath of Petitioner’s RFRA claim can be adjudicated
23 in an Article III court.

24 The Religious Freedom Restoration Act cannot be made a nullity simply so the Government can collect a tax that the
25 Petitioner/ RFRA Claimant may not owe nor even be liable for. The Government must be restrained from any further attempts
26 to collect any income tax on the Petitioner/ RFRA Claimant until the Government can demonstrate that it is not in violation
27 of the RFRA.

28 **12.16 Relief**

29 The United States Tax Court obviously has no jurisdiction over RFRA Claimant Petitioner but it does have jurisdiction over
30 the IRS. The Religious Freedom Restoration Act Claims must be heard in an Article III Court but the IRS must not be allowed
31 to attempt collection until after the RFRA issues have been fully adjudicated. Therefore United States Tax Court must restrain
32 the IRS and dismiss this case for lack of jurisdiction.

33 **13 Conclusion and Summary**

34 The following is a succinct enumeration of contents of this memorandum of law:

- 35 1. The government has established a religion in violation of the First Amendment.
- 36 2. The government’s civil religion has *two* gods, which are:
 - 37 2.1. Money.
 - 38 2.2. The collective majority.
- 39 3. God and government have always been competitors for the affections and worship of the people.
 - 40 1.1. What government thinks of God:

41 --WANTED--
42 **JESUS Christ**
43 **By the FBI, NEA, ADL, IRS, FDA, OSHA, etc**

- 44 • **WANTED by the FBI for teaching that there is a higher power and authority than the government.**
- 45 • **WANTED by the FDA for turning water into wine without a license.**
- 46 • **WANTED by the EPA for feeding a crowd of 5000 in the wilderness without a permit.**
- 47 • **WANTED by the AMA for practicing medicine without a license.**
- 48 • **WANTED by the NEA for teaching without certification.**
- 49 • **WANTED by the ADL for calling the Pharisees the children of hell.**
- 50 • **WANTED by the IRS for failing to report income.**
- 51 • **WANTED by the NAACP for teaching people to work and depend on GOD rather than the welfare dole.**
- 52 • **WANTED by NOW for never having a woman as an apostle.**
- 53 • **WANTED by the FEDERAL RESERVE for driving the money changers out of the Temple.**

- 1 • **WANTED by the Abortion Rights League for saying whoever harms children it is better than they were never**
- 2 **born.**
- 3 • **WANTED by the U.S. Judicial System for refusing to swear an oath or bear witness against Himself.**
- 4 • **WANTED by the Human Rights Bureau for condemning all other religions as false by announcing that no one**
- 5 **can get to the Father except through Him.**

7 **WANTED DEAD—BOUNTY OFFERED**

8 **30 Pieces of Silver in the form of welfare benefits, government pensions, IRS exemptions, Witness Protection.**

9 1.2. What God thinks of government:

10 **“Woe to the rebellious children,” says the Lord, “Who take counsel, but not of Me, and who devise plans, but**

11 **not of My Spirit, that they may add sin to sin; who walk to go down to Egypt, and have not asked My advice,**

12 **to strengthen themselves in the strength of Pharaoh, and to trust in the shadow of Egypt! Therefore the**

13 **strength of Pharaoh shall be your shame, and trust in the shadow of Egypt shall be your humiliation ...**

14 Now go, write it before them on a tablet, and note it on a scroll, that it may be for time to come, forever and ever:

15 that this is a rebellious people, **lying children, children who will not hear the law of the Lord [but prefer it’s**

16 **substitute, pagan government law]**; who say to the seers, “Do not see,” and to the prophets, “Do not prophesy

17 to us right things’ **Speak to us smooth [politically correct] things,** prophesy deceits. Get out of the way, turn

18 aside from the path, cause the Holy One of Israel to cease from before us.”

19 Therefore thus says the Holy One of Israel:

20 **“Because you despise this word, and trust in [government] oppression and perversity, and rely on them,**

21 **therefore this iniquity shall be to you like a breach ready to fall, a bulge in a high wall, whose breaking comes**

22 **suddenly, in an instant. And He shall break it like the breaking of the potter’s vessel, which is broken in pieces;**

23 **He shall not spare. So there shall not be found among its fragments a shard to take fire from the hearth, or to**

24 **take water from the cistern.”**

25 [Isaiah 30:1-3, 8-14, Bible, NKJV]

26

27 **“Behold, the nations are as a drop in the bucket, and are counted as the small dust on the scales.”**

28 [Isaiah 40:15, Bible, NKJV]

29 **“All nations before Him are as nothing, and they are counted by Him less than nothing and worthless.”**

30 [Isaiah 40:17, Bible, NKJV]

31 **“Cursed is the one who trusts in man [or by implication man-made government], who depends on flesh for his**

32 **strength and whose heart turns away from the Lord.** He will be like a bush in the wastelands; he will not see

33 prosperity when it comes. He will dwell in the parched places of the desert, in a salt land where no one lives.

34 But blessed is the man who trusts in the Lord, whose confidence is in Him. He will be like a tree planted by the

35 water that sends out its roots by the stream. It does not fear when heat comes; its leaves are always green. It has

36 no worries in a year of drought and never fails to bear fruit.”

37 [Jeremiah 17:5-8, Bible, NIV]

38 **“Cursed be he that confirmeth not all the words of this law [God’s Law, not Caesar’s law] to do them. And all**

39 **the people shall say, Amen.”**

40 [Deu. 27:26, Bible, NKJV]

41 4. The essence of both law and of religion are obedience:

42 **“He who has [understands and learns] My commandments [laws in the Bible] and keeps them, it is he who**

43 **loves Me.** And he who loves Me will be loved by My Father, and I will love him and manifest Myself to him.”

44 [John 14:21, Bible, NKJV]

45 **“Obedientia est legis essentia. Obedience is the essence of the law. 11 Co. 100.”**

46 [Bouvier’s Maxims of Law, 1856;

47 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

48 5. All legal events begin with an act of religion, and therefore constitute religious practice:

49 **Jurare est Deum in testum vocare, et est actus divini cultus.**

50 **To swear is to call God to witness, and is an act of religion.** 3 Co. Inst. 165. Vide 3 Bouv. Inst. n. 3180, note; 1

51 Benth. Rat. of Jud. Ev. 376, 371, note.

[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

6. The civil religion has “rules of conduct”, and these rules are mentioned below. These rules govern all those who either directly work for the government or who partake of federal franchises and thereby also become “public officers”:

United States Constitution
Article 1, Section 8, Clause 14

Congress shall have the power:

To make **Rules for the Government** and Regulation of the land and naval Forces;

United States Constitution
Article 4, Section 3, Clause 2

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.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 80](#) > [Subchapter A](#) > § 7805
[§ 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 [which is a FRANCHISE and therefore PROPERTY of the United States, pursuant to Article 4, Section 3, Clause 2]**, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

For details, see:

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

7. At no time has the U.S. Supreme Court ever defined what a “religion” is. The First Amendment prohibits them from doing this, in fact.

A problem common to both religion clauses of the First Amendment is the dilemma of defining religion. To define religion is in a sense to establish it--those beliefs that are included enjoy a preferred constitutional status. For those left out of the definition, the definition may prove coercive. Indeed, it is in this latter context, which roughly approximates the area covered by the free exercise clause, where the cases and discussion of the meaning of religion have primarily centered. Professor Kent Greenawalt challenges the effort, and all efforts, to define religion: "No specification of essential conditions will capture all and only the beliefs, practices, and organizations that are regarded as religious in modern culture and should be treated as such under the Constitution". Greenawalt, Religion As a Concept in Constitutional Law, 72 Cal. L.Rev. 753 (1984)

The Framers may well have intended to limit religion to the established traditional theistic varieties. But in our highly pluralistic society, with its cults and nontheistic belief systems, any such narrow definition is unworkable. Not surprisingly, then, the Court rejected limiting religion to theistic religions. Torcaso v. Watkins (1961) invalidated a provision of the Maryland constitution which required appointees to public office to declare a belief in the existence of God. Justice Black, for the Court in Torcaso, concluded that Everson command of neutrality prohibited government favoritism of traditional religions. Government can neither "aid all religions against non-believers [nor] can [it] aid those religions based on a belief in the existence of God as against those religions founded on different beliefs." This principle extended protection not only to the secular humanist who challenged the Maryland law but also to the adherents of other nontheistic religious beliefs such as Buddhism, Taoism, and Ethical Culture.

In a series of cases involving conscientious objection to military service, the Court again confronted the task of defining religion. A provision of the Universal Military Training and Service Act exempted from military service any person 'who by reason of religious training and belief, is conscientiously opposed to participation in war in any form.' At that time, the Act defined 'religious training and belief' as requiring belief in a Supreme Being. The Act specifically excluded "essentially political, sociological, or philosophical views or a merely personal moral code" In United States v. Seeger (1965), the Court, per Justice Clark, interpreted the Act broadly and stated that

1 the relevant test 'is whether a given belief that is sincere and meaningful occupies a place in the life of its possessor
2 parallel to that filled by the orthodox belief in God of one who clearly qualifies for the exemption."

3 The parallel beliefs test of Seeger was taken a step further in *Welsh V. United States* (1970). A claimant for
4 conscientious objector status had deleted the word "religious" from his application and indicated instead that his
5 belief system came from readings in history and sociology. Justice Black, in a plurality opinion, held that "if an
6 individual deeply and sincerely holds beliefs which are purely ethical or moral in source and content but that
7 nevertheless impose upon him a duty of conscience to refrain from participating in any war at any time, those
8 beliefs certainly occupy in the life of that individual 'a place parallel to that filled [by] God' in traditionally
9 religious persons" On the other hand, in *Gillette v. United States*, 401 U.S. 437 (1971), the Court refused to
10 extend the statutory exemption for conscientious objector to those opposed to particular wars.

11 Is it possible to define religion? It will be recalled that the parallel beliefs test approach adopted in Seeger
12 attempts to avoid the problem of defining religion solely in terms of the traditional and familiar by extending the
13 protection of the religion clauses to any equivalent belief system. The great theologians, Paul Tillich, may have
14 captured the parallel beliefs system concept when he defined religion to encompass "matters of ultimate
15 concern." Tillich, *Dynamics of Faith* (1958). Drawing upon this idea, it has been suggested that religion extends
16 "to the underlying concern which gives meaning and orientation to a person's whole life." Note, *Toward A*
17 *Constitutional Definition of Religion*, 91 Harv. L.Rev. 1056 (1978). The author of this Note contends that the
18 approach requires that any such ultimate concern be protected regardless of how secular it may be. Further, he
19 argues that the only one capable of determining what constitutes an ultimate concern is the individual believer.
20 [First Amendment Law in a Nutshell, Second Edition, pp. 432-435, Jerome A Barron, West Group, 2000; ISBN
21 0-314-22677-X]

- 22 8. Because the government cannot lawfully define what a "religion" is, they cannot meet the burden of proving we are
23 wrong which is imposed under the Religious Freedom Restoration Act (RFRA).

24 ". . .[a]s the Government bears the burden of proof on the ultimate question of [the challenged Act's]
25 constitutionality, respondents [the RFRA claimants] must be deemed likely to prevail. (Emphasis added)
26 [*Gonzales v. O Centro Espirita Beneficente Uniao do Vegetal*, 126 S.Ct. 1211, 1219 (2006)]

- 27 9. The religion the government has created we call "The Civil Religion of Socialism". In every conceivable way, it
28 functions as a religion as follows:

29 9.1. It fits the legal definition of "religion":

30 "Religion. Man's relation to Divinity, to reverence, worship, obedience, and submission to mandates and
31 precepts of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence of
32 superior beings exercising power over human beings by volition, imposing rules of conduct, with future rewards
33 and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship due him as
34 source of all being and principle of all government of things. *Nikulnikoff v. Archbishop, etc., of Russian Orthodox*
35 *Greek Catholic Church*, 142 Misc. 894, 255 N.Y.S. 653, 663."
36 [*Black's Law Dictionary, Sixth Edition, p. 1292*]

- 37 9.2. The Civil Religion of Socialism is based on "belief" in a superior being, which is the federal judge and our public
38 "servants". This reversal of roles, whereby the public "servants" become the ruling class is called a "dulocracy" in
39 law.

40 "Dulocracy. A government where servants and slaves have so much license and privilege that they domineer."
41 [*Black's Law Dictionary, Sixth Edition, p. 501*]

- 42 9.3. The false pagan government "god" is the "source of all being and principle of all government". Those who refuse
43 to comply are illegally stripped of their property rights, their security, and their government employment by a
44 lawless federal judiciary in retaliation for demanding the rule of written positive law. They cease to have a
45 commercial existence or "being" as a punishment for demanding the "rule of law" instead of "rule of men" in our
46 country. Their credit rating is destroyed and their property is illegally confiscated as punishment for failure to
47 comply with the whims, wishes, and edicts of an "imperial judiciary" of civil priests and its henchmen, the IRS.

- 48 9.4. People join the Civil Religion of Socialism in order to avoid responsibility for themselves and all of their choices.
49 The church functions as a big social insurance company to insulate people from the wrath of God for their violations
50 of His sacred laws. This is similar to Christian churches, which promise limited liability or indemnification for
51 one's sins against God in exchange for faith, worship, allegiance, and obedience to God's laws. In that sense, pagan
52 501(c)3 churches who have become corporate "trustees" of the government and "public officers" have made Jesus
53 Christ essentially into a "liability insurance salesman" against the wrath of God, rather than a Sovereign Lord. See:

The Unlimited Liability Universe, Family Guardian Fellowship

<http://famguardian.org/Subjects/Spirituality/Articles/UnlimitedLiabilityUniverse.htm>

9.5. Church members within the socialist church are called “taxpayers”, “citizens”, “residents”, and “inhabitants” and are referred to with a number rather than a name. Those who refuse to join the socialist church are called “transient foreigners”:

*“Transient foreigner. One who visits the country, without the intention of remaining.”
[Black’s Law Dictionary, Sixth Edition, p. 1498]*

9.6. Those who join the socialist church are assigned a number called the “Mark of the Beast” in the Bible. They are referred to with the number instead of the name. See:

Social Security: Mark of the Beast, Form #11.407
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

9.7. Tax returns constitute “confessions” to the priests and deacons of the state-sponsored church.

*The information revealed in the preparation and filing of an income tax return is, for purposes of Fifth Amendment analysis, the testimony of a “witness,” as that term is used herein.
[Garner v. U.S., 424 U.S. 648, 96 S.Ct. 1178 (1976)]*

*“The United States has a system of taxation by confession. That a people so numerous, scattered and individualistic annually assesses itself with a tax liability, often in highly burdensome amounts, is a reassuring sign of the stability and vitality of our system of self-government. What surprised me in once trying to help administer these laws was not to discover examples of recalcitrance, fraud or self-serving mistakes in reporting, but to discover that such derelictions were so few. It will be a sad day for the revenues if the good will of the people toward their taxing system is frittered away in efforts to accomplish by taxation moral reforms that cannot be accomplished by direct legislation. But the evil that can come from this statute will probably soon make itself manifest to Congress. The evil of a judicial decision impairing the legitimate taxing power by extreme constitutional interpretations might not be transient. Even though this statute approaches the fair limits of constitutionality, I join the decision of the Court.”
[U.S. v. Kahriger, 345 U.S. 22, 73 S.Ct. 510 (1953)]*

9.8. “Presumption” serves as the equivalent of “faith” within the Civil Religion of Socialism.

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

9.9. The religious “beliefs” that form this religion are promoted and sustained by:

9.9.1. “Prima facie” law such as the Internal Revenue Code. “Prima facie” means “presumed to be law”.

9.9.2. Propaganda and “brainwashing” by the media and public schools which cannot stand public scrutiny or scientific investigation because it cannot be substantiated.

9.9.3. Deceptive IRS publications that don’t tell the whole truth.

All of the above conclusions about the sources of false belief are scientifically proven in the document below:

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

9.10. Statutes which are not positive law serve as the equivalent of the state sponsored “bible”. [1 U.S.C. §204](#) says the Internal Revenue Code is nothing but a “presumption” and not legally admissible evidence. All presumptions which prejudice constitutional rights are crimes within the Civil Religion of Socialism, but the priests of the religion have made it public policy to refuse (omit) to enforce this legal prohibition in order that they may unlawfully enlarge the ranks of the church by abusing presumption to induct new members. See:

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

9.11. Judges are the “priests” of the civil religion.

9.12. The “canon” of the church is found in the rulings and orders of the courts.

9.13. Judges of the supreme court serve as the “chief priests” of the civil religion of socialism.

9.14. The priests of the civil religion wear black robes and chant in Latin just like Catholic priests, using such words as “malum prohibitum”, “ex post facto”, “indebitatus assumpsit”, habeus corpus, etc. Anyone who talks to you in Latin is trying to pull a fast one on you! Jesus talked in parables, not a foreign language.

9.15. The public schools are administered by the same pagan government that created the churches/courts so that no one knows anything about the priest’s job, which is the law. Law is the only subject that you can finish 12 years of public school and get a PhD in college and still not know ANYTHING about. This is no accident, but simply evidence that the government has gone to extraordinary lengths to create and perpetuate a privileged class of persons called lawyers and judges who are the “witch doctors” of society and who are the only ones who know anything about their craft. We can’t allow the slaves to possess the key to their chains, now can we?

1 9.16. The gavel used by the judge serves the same purpose as the incense bowl that the Catholic priest swings in the air.
2 9.17. Those who commit “blasphemy” against the state sponsored church are called “frivolous” instead of “heretics”, but
3 both words are equivalent.

4 9.18. The object of worship is the collective majority and money, not the true and living God. See:

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

5 9.19. The court building is the “church” of this civil religion.

6 9.20. Obedience to the edicts of the priest serve the function of “worship” in this civil religion.

7 *Obedientia est legis essentia.*

8 *Obedience is the essence of the law. 11 Co. 100.*

9 [*Bouvier’s Maxims of Law, 1856;*

10 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>*

11 *“He who has [understands and learns] My commandments [laws in the Bible] and keeps them, it is he who*

12 *loves Me. And he who loves Me will be loved by My Father, and I will love him and manifest Myself to him.”*

13 [*John 14:21, Bible, NKJV*]

14 9.21. Worship services consist of court hearings and trials.

15 9.22. Worship services begin with a religious event.

16 9.22.1. The taking of an oath is a religious event.

17 *Jurare est Deum in testum vocare, et est actus divini cultus.*

18 *To swear is to call God to witness, and is an act of religion.* 3 Co. Inst. 165. Vide 3 Bouv. Inst. n. 3180, note; 1

19 *Benth. Rat. of Jud. Ev. 376, 371, note.*

20 [*Bouvier’s Maxims of Law, 1856;*

21 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>*

22 9.22.2. Before the worship services begin, observers and the jury must stand up when the judge enters the room.
23 This too is an act of “worshipping and reverencing” their superior being, who in fact is a pagan deity.

24 *Religion. Man’s relation to Divinity, to reverence, worship, obedience, and submission to mandates and*
25 *precepts of supernatural or superior beings [JUDGES, in this case]. In its broadest sense includes all forms of*
26 *belief in the existence of superior beings exercising power over human beings by volition, imposing rules of*
27 *conduct, with future rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render*
28 *God worship due him as source of all being and principle of all government of things. Nikulnikoff v. Archbishop,*
29 *of Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663.*
30 [*Black’s Law Dictionary, Sixth Edition, p. 1292*]

31 9.23. The worship ceremony, at least in the context of taxes, is conducted in the figurative dark, like a séance. The Bible
32 describes Truth as “light”. Any ceremony where the entire truth is not considered is conducted in the dark.

33 9.23.1. The judge is gagged by the law from speaking the truth by the legislature. 28 U.S.C. §2201(a).

34 9.23.2. The judge forbids others from speaking the ONLY truth, which is the law itself. In tax trials, judges very
35 commonly forbid especially defendants from quoting or using the law in front of the jury. Those who
36 disregard this prohibition are sentenced to contempt of court.

37 *“One who turns his ear from hearing the law [God’s law or man’s law], even his prayer [and ESPECIALLY his*

38 *trial] is an abomination.”*

39 [*Prov. 28:9, Bible, NKJV*]

40 9.23.3. Jurists who have never read or learned the law in public school are not even aware of what they are
41 enforcing. Therefore, they become agents of the judge instead of the law.

42 9.23.4. The law library in the court building forbids jurors from going in and reading the law they are enforcing,
43 and especially while serving as jurors. They are supposed to be supervising the judge in executing the law,
44 and they can’t fulfill that duty as long as they have never learned and are forbidden from reading the law while
45 serving as jurors.

46 9.23.5. The judge does everything in his power to destroy the weapons of the nongovernmental opponent by
47 excluding everything he can and excluding none of the government’s evidence. This basically results in a
48 vacuum of truth in the courtroom.

49 *“The first one to plead his cause seems right, Until his neighbor comes and examines him.”*

50 [*Prov. 18:17, Bible, NKJV*]

1 "The hypocrite with his mouth destroys his neighbor. But through knowledge the righteous will be delivered."
2 [Prov. 11:9, Bible, NKJV]

3 9.24. The "deacons" of the church are attorneys who are "licensed" to practice law in the church by the chief priests of
4 the church.

5 9.24.1. They too have been "brainwashed" in both public school and law school to focus all their effort on
6 procedure, presentation, and managing their business. They learn NOTHING about history, legislative intent,
7 or natural law, which are the very foundations of law.

8 9.24.2. The Statutes At Large published by Congress are the only real law and legally admissible evidence, in most
9 cases. See [1 U.S.C. §204](#). Yet, it is so expensive and inconvenient to read the Statutes At Large online that
10 for all practical purposes, it is off limits to all attorneys. For instance, it costs over \$7 per page to even VIEW
11 the Statutes at Large in the largest online legal reference service, Westlaw.

12 9.24.3. Because they are licensed to practice law, the license is used as a vehicle to censor and control the attorneys
13 from speaking the truth in the courtroom. Consequently, they usually blindly follow what the priest, ahem, I
14 mean "judge" orders them to do and when they don't, they have their license pulled and literally starve to
15 death.

16 9.25. The greatest sin in the government church called court is willful violations of the law. All tax crimes carry
17 "willfulness" as a prerequisite. God's law and Christianity work exactly the same way. The greatest sin in the Holy
18 Bible is to blaspheme the Holy Spirit, which is equivalent of doing something that you KNOW is wrong. See Matt.
19 12:32, Mark 3:29, Luke 12:10.

20 9.26. The jury are the twelve disciples of the judge, rather than of the Truth or the law or their conscience. Their original
21 purpose was as a check on government abuse and usurpation, but judges steer them away from ruling in such a
22 manner and being gullible sheep raised in the public "fool" system, they comply to their own injury.

23 9.26.1. Those who are not already members of the cult are not allowed to serve on juries. The judge or the judge's
24 henchmen, his "licensed attorneys" who are "officers of the court", dismiss prospective jurists who are not
25 cult members during the voir dire (jury selection) phase of the tax trial. The qualifications that prospective
26 jurists must meet in order to be part of the "cult" are at least one of the following:

27 9.26.1.1. They collect government benefits based on income taxes and don't want to see those benefits
28 reduced or stopped. The only people who can collect federal benefits under enacted law and the
29 Constitution are federal employees. Therefore, they must be federal employees. Since jurists are acting
30 as "voters", then receipt of any federal benefits makes them into a biased jury in the context of income
31 taxes and violates [18 U.S.C. §597](#), which makes it illegal to bribe a voter. The only way to eliminate
32 this conflict of interest is to permanently remove public assistance or to recuse/disqualify them as jurists.

33 9.26.1.2. They faithfully pay what they "think" are "income taxes". They are blissfully unaware that in
34 actuality, the 1040 return is a federal employment profit and loss statement.

35 9.26.1.3. They believe or have "faith" in the cult's "bible", which is the Infernal Revenue Code and falsely
36 believe it is "law". Instead, [1 U.S.C. §204](#) legislative notes says it is NOT positive law, but simply
37 "presumed" to be law. Presumption is a violation of due process and therefore illegal under the Sixth
38 Amendment.

39 9.26.1.4. They are ignorant of the law and were made so in a public school. They therefore must believe
40 whatever any judge or attorney tells them about "law". This means they will make a good lemming to
41 jump off the cliff with the fellow citizen who is being tried.

42 9.26.2. Juries are FORBIDDEN in every federal courthouse in the country from entering the law library while
43 serving on a jury because judges don't want jurists reading the law and finding out that judges are
44 misrepresenting it in the courtroom. Don't believe us? Then call the law library in any federal court building
45 and ask them if jurists are allowed to go in there and read the law while they are serving. Below are the
46 General Order 228C for the Federal District Court in San Diego proving that jurors are not allowed to use the
47 court law library while serving. Notice jurors are not listed as authorized to use the library in this order:

48 <http://famguardian.org/Disks/IRSDVD/Evidence/JudicialCorruption/GenOrder228C-Library.pdf>

49 9.26.3. Unlike every other type of federal trial, judges forbid discussing the law in a tax trial. Could it be because
50 we don't have any and he doesn't want to admit it?

51 9.26.4. Public (government) schools deliberately don't teach law or the Constitution either, so that the public
52 become sheep that the government can shear and rape and pillage.

53 9.26.5. Federal judges also warn juries these days NOT to vote on their conscience, as juries originally did and
54 were encouraged to do. He does this to steer or direct the jury to do his illegal and unconstitutional dirty work.
55 He turns the jury effectively into an angry lynch mob and thereby maliciously abuses legal process for his
56 own personal benefit in violation of [18 U.S.C. §208](#). He helps get the jury angry at the defendant by giving
57 them the idea that their "tax" bill will be bigger because the defendant refuses to "pay their fair share".

1 9.27. The church of Socialism uses its tithes to compete directly with families and churches in providing charity and
2 grace to the aged and infirm, which is a violation of the separation of church and state which directly undermines
3 the authority of families and churches. Churches tolerate this abuse because it allows them to keep more of the
4 tithes for themselves instead of help others with it. In essence, they are bribed to “shut up” about it with tax
5 deductions. The chief Priests of this church once said that this was illegal

6 “Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be
7 that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of
8 boots and shoes his goods? Men are endowed by their Creator with certain unalienable rights, -'life, liberty, and
9 the pursuit of happiness;' and to 'secure,' not grant or create, these rights, governments are instituted. That
10 property which a man has honestly acquired he retains full control of, subject to these limitations: First, that
11 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;
12 second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that
13 whenever the public needs require, the public may take it upon payment of due compensation. “
14 [Budd v. People of State of New York, 143 U.S. 517 (1892)]
15

16 “The “establishment of religion” clause of the First Amendment means at least this: neither a state nor the
17 Federal Government can set up a church. Neither can pass laws which aid one [state-sponsored political]
18 religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to
19 or to remain away from church against his will, or force him to profess a belief or disbelief in any religion. No
20 person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or
21 non-attendance. No tax in any amount, large or small, can be levied to support any religious activities or
22 institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion.
23 Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious
24 organizations or groups and vice versa.”
25 [Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947)]
26

27 “[T]he Establishment Clause is infringed when the government makes adherence to [a STATE-SPONSORED
28 PAGAN LEGAL] religion relevant to a person's standing in the political community. Direct government action
29 endorsing religion or a particular religious practice is invalid under this approach, because it sends a message
30 to nonadherents that they are outsiders, not full members of the political community, and an accompanying
31 message to adherents that they are insiders, favored members of the political community”.
32 [Wallace v. Jaffree, 472 U.S. 69 (1985)]

33 9.28. The well within the courtroom is the altar to worship the priest or “witch doctor” of the religion. His bench is the
34 altar of Baal.

35 9.29. Human sacrifices are conducted at the altar of Baal against hand-cuffed subjects. Those who do not worship the
36 priest and commit perjury by calling him honorable (“Your Honor”) receive punishment for their heresy.

37 9.30. The “Bailiff” (a.k.a. “Baaliff”) assists the judge in executing human sacrifices at the Altar of Baal.

38 9.31. Income taxes are the “tithes” to the church of socialism. They are collected under the authority of the “bible” of
39 the civil religion, the Infernal (Satanic) Revenue Code

40 9.32. Those who make an “appearance” before the priest are presumed to be there in order to “obey”, a.k.a. “worship”,
41 the priest.

42 appearance. A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or
43 defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The
44 voluntary submission to a court's jurisdiction.

45 In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who
46 enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages
47 of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his
48 behalf. See e.g., Fed.R.Crim.P. 43.

49 An appearance may be either general or special; the former is a simple and unqualified or unrestricted
50 submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose
51 only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the
52 sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a
53 general appearance is made where the defendant waives defects of service and submits to the jurisdiction of
54 court. Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d 372, 375, 376.
55 [Black's Law Dictionary, 6th Edition, page 97]

56 9.33. Pleadings before the court are called “prayers” in many courts. This emphasizes the nature of the proceeding as a
57 religious exercise.

1 9.34. The capitol, Washington D.C., is the “political temple” or headquarters of this false religious cult. Don’t believe
2 us? During the Congressional debates of the Sixteenth Amendment in 1909, one Congressman amazingly admitted
3 as much. The Sixteenth Amendment is the income tax amendment that was later fraudulently ratified in 1913.
4 Notice the use of the words “civic temple” and “faith” in his statement, which are no accident.

5 “Now, Mr. Speaker, **this Capitol is the civic temple of the people**, and we are here by direction of the people to
6 reduce the tariff tax and enact a law in the interest of all the people. This was the expressed will of the people at
7 the polls, and you promised to carry out that will, but **you have not kept faith with the American people.**”
8 [44 Cong.Rec. 4420, July 12, 1909; Congressman Heflin talking about the enactment of the Sixteenth
9 Amendment]

10 If you want to read the above amazing admission for yourself, see the following:

[16th Amendment Congressional Debates](http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf), Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf>

11 9.35. The Constitution is supposed to serve the function as the equivalent of the “Ten Commandments” for the
12 government’s civil religion. However, “judicial verbicide” and “political heresy” by the “priests” and “chief
13 priests” of the political religion have replaced the Constitution with the Ten Planks of the Communist Manifesto.

14 “[J]udicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our
15 government of laws with a judicial oligarchy.”
16 [Senator Sam Ervin, of Watergate hearing fame]

17 9.36. Violations of the laws found in the “bible” of the civil religion ultimately results in separation from the pagan “god”
18 of the religion, which is the people collectively. That is why committing “crimes” ultimately lands people in jail,
19 so they can be separated from the pagans outside. This is similar to the consequence of violating the laws of the
20 true and living God, which ultimately consists of permanent and total separation from God by being sent to hell.

21 10. The Civil Religion of Socialism directly competes with the true and living God for the affections and worship and
22 **obedience** of his people. The essence of worship, in fact, is **obedience** to the laws of one’s choice of Sovereign.

23 **Worship.** Any form of religious service showing reverence for Divine Being, or **exhortation to obedience to or**
24 **following the mandates [e.g. “laws”] of such Being.** Religious exercises participated in by a number of persons
25 assembled for that purpose, the disturbance of which is a statutory offense in many states.

26 English law. A title of honor or dignity used in addresses to certain magistrates and other persons of rank or
27 office.

28 Public worship. This term may mean the worship of God, conducted and observed under **public authority**; or it
29 may mean worship in an open or public place, without privacy or concealment; or it may mean the performance
30 of religious exercises, under a provision for an equal right in the whole public to participate in its benefits; or it
31 may be used in contradistinction to worship in the family or the closet. In this country, what is called “public
32 worship” is commonly conducted by voluntary societies, constituted according to their own notions of
33 ecclesiastical authority and ritual propriety, opening their places of worship, and admitting to their religious
34 serves such persons, and upon such terms, and subject to such regulations, as they may choose to designate and
35 establish. A church absolutely belonging to the public, and in which all persons without restriction have equal
36 rights, such as the public enjoy in highways or public landings, is certainly a very rare institution.
37 [Black’s Law Dictionary, Sixth Edition, pp. 1606-1607]

38 Some examples proving that those who believe in God cannot also choose to be subject to any of the civil laws of a
39 society that conflict with their beliefs and that the two law systems are in competition: man v. God follows.

40 “No one can serve two masters [God v. government/man]; for either he will hate the one and love the other, or
41 else he will be loyal to the one and despise the other. You cannot serve God and mammon [government].”
42 [Matt. 6:24, Bible, NKJV]
43

44 “Yet, it is to be remembered, and that whether in its real origin, or in its artificial state, allegiance, as well as
45 fealty, rests upon lands, and it is due to persons. Not so, with respect to Citizenship, which has arisen from the
46 dissolution of the feudal system and is a substitute for allegiance, corresponding with the new order of things.
47 **Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact;**
48 **allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure.**
49 **Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is constitutional;**
50 **allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is communicable; allegiance**
51 **is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such essential differences, the**
52 **doctrine of allegiance is inapplicable to a system of citizenship; which it can neither serve to controul, nor to**

1 elucidate. And yet, even among the nations, in which the law of allegiance is the most firmly established, the law
2 most pertinaciously enforced, there are striking deviations that demonstrate the invincible power of truth, and
3 the homage, which, under every modification of government, must be paid to the inherent rights of man.... The
4 doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the
5 strongest evidence of withdrawing allegiance from a previous, sovereign....”
6 [Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus but not the opinion; SOURCE:
7 <http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/s>
8 [upct/html/historics/USSC_CR_0003_0133_ZS.html](http://www.law.cornell.edu/supct/html/historics/USSC_CR_0003_0133_ZS.html)]
9

10 “. . . there can be no tolerance in a law-system for another religion. Toleration is a device used to introduce a
11 new law-system as a prelude to a new intolerance. Legal positivism, a humanistic faith, has been savage in its
12 hostility to the Biblical law-system and has claimed to be an “open” system. But Cohen, by no means a Christian,
13 has aptly described the logical positivists as “nihilists” and their faith as “nihilistic absolutism.”¹⁸⁷ Every law-
14 system must maintain its existence by hostility to every other law-system and to alien religious foundations or
15 else it commits suicide.
16 [*Institutes of Biblical Law*, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card
17 Number 72-79485, pp. 4-5, Emphasis added]
18

19 *To Madison, then, duties to God were superior to duties to civil authorities-the ultimate loyalty was owed to God*
20 *above all. Madison did not say that duties to the Creator are precedent only to those laws specifically directed at*
21 *religion, nor did he strive simply to prevent deliberate acts of persecution or discrimination. The idea that civil*
22 *obligations are subordinate to religious duty is consonant with the notion that government must accommodate,*
23 *where possible, those religious practices that conflict with civil law.*

24 *562 Other early leaders expressed similar views regarding religious liberty. Thomas Jefferson, the drafter of
25 Virginia's Bill for Establishing Religious Freedom, wrote in that document that civil government could interfere
26 in religious exercise only “when principles break out into overt acts against peace and good order.” In 1808, he
27 indicated that he considered “ ‘the government of the United States as interdicted by the Constitution from
28 intermeddling with religious institutions, their doctrines, discipline, or exercises.’ ” 11 *The Writings of Thomas*
29 *Jefferson* 428-429 (A. Lipscomb ed.1904) (quoted in Office of Legal Policy, U.S. Dept. of Justice, Report to the
30 Attorney General, *Religious Liberty under the Free Exercise Clause* 7 (1986)). Moreover, Jefferson believed that
31 “ ‘[e]very religious society has a right to determine for itself the time of these exercises, and the objects proper
32 for them, according to their own particular tenets; and this right can never be safer than in their own hands,
33 where the Constitution has deposited it.’ ” *Ibid.*

34 George Washington expressly stated that he believed that government should do its utmost to accommodate
35 religious scruples, writing in a letter to a group of Quakers:

36 “[I]n my opinion the conscientious scruples of all men should be treated with great delicacy and tenderness; and
37 it is my wish and desire, that the laws may always be as extensively accommodated to them, as a due regard to
38 the protection and essential interests of the nation may justify and permit.” Letter from George Washington to
39 the Religious Society Called Quakers (Oct. 1789), in *George Washington on Religious Liberty and Mutual*
40 *Understanding* 11 (E. Humphrey ed.1932).

41 Oliver Ellsworth, a Framers of the First Amendment and later Chief Justice of the United States, expressed the
42 similar view that government could interfere in religious matters only when necessary “to prohibit and punish
43 gross immoralities*563 and impieties; because the open practice of these is of evil example and detriment.”
44 Oliver Ellsworth, *Landholder*, No. 7 (Dec. 17, 1787), reprinted in *4 Founders' Constitution* 640. Isaac Backus, a
45 Baptist minister who was a delegate to the Massachusetts ratifying convention of 1788, declared that “ ‘every
46 person has an unalienable right to act in all religious affairs according to the full persuasion of his own *2185
47 mind, where others are not injured thereby.’ ” Backus, *A Declaration of Rights, of the Inhabitants of the State of*
48 *Massachusetts-Bay*, in *Isaac Backus on Church, State, and Calvinism* 487 (W. McLoughlin ed.1968).

49 These are but a few examples of various perspectives regarding the proper relationship between church and
50 government that existed during the time the First Amendment was drafted and ratified. Obviously, since these
51 thinkers approached the issue of religious freedom somewhat differently, see Adams & Emmerich 21-31, it is not
52 possible to distill their thoughts into one tidy formula. Nevertheless, a few general principles may be discerned.
53 Foremost, these early leaders accorded religious exercise a special constitutional status. The right to free exercise
54 was a substantive guarantee of individual liberty, no less important than the right to free speech or the right to
55 just compensation for the taking of property. See P. Kauper, *Religion and the Constitution* 17 (1964) (“[O]ur
56 whole constitutional history ... supports the conclusion that religious liberty is an independent liberty, that its
57 recognition may either require or permit preferential treatment on religious grounds in some instances ... ”). As
58 Madison put it in the concluding argument of his “Memorial and Remonstrance”:

1 “‘[T]he equal right of every citizen to the free exercise of his Religion according to the dictates of [his]
2 conscience’ is held by the same tenure with all our other rights.... [I]t is equally the gift of nature; ... it cannot be
3 less dear to us; ... it is enumerated with equal solemnity,*564 or rather studied emphasis.” 2 Writings of James
4 Madison, at 190.

5 Second, all agreed that government interference in religious practice was not to be lightly countenanced. Adams
6 & Emmerich 31. Finally, all shared the conviction that “ ‘true religion and good morals are the only solid
7 foundation of public liberty and happiness.’ ” Curry, *The First Freedoms*, at 219 (quoting Continental Congress);
8 see Adams & Emmerich 72 (“The Founders ... acknowledged that the republic rested largely on moral principles
9 derived from religion”). To give meaning to these ideas-particularly in a society characterized by religious
10 pluralism and pervasive regulation-there will be times when the Constitution requires government to
11 accommodate the needs of those citizens whose religious practices conflict with generally applicable law.
12 [*City of Boerne v. Flores*, 521 U.S. 507, 117 S.Ct. 2157 (U.S.Tex.,1997)]

13 For further detailed information, see:

[Why Domicile and Becoming a “Taxpayer” Require Your Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

14 11. The tenets of the Civil Religion of Socialism are as follows:

15 11.1. Glorification of politicians and rulers at the expense of those they are intended to serve, in complete disdain for the
16 requirements of natural law, natural justice, or Biblical law. This, incidentally, was the original sin of Satan:

17 *The Fall of Lucifer*

18 “ How you are fallen from heaven,
19 O Lucifer,^[b] son of the morning!
20 How you are cut down to the ground,
21 You who weakened the nations!
22 For you have said in your heart:

23 ‘ **I will ascend into heaven,**
24 **I will exalt my throne above the stars of God;**
25 *I will also sit on the mount of the congregation*
26 *On the farthest sides of the north;*
27 *I will ascend above the heights of the clouds,*
28 **I will be like the Most High.’**
29 *Yet you shall be brought down to Sheol,*
30 *To the lowest depths of the Pit.*
31 “ Those who see you will gaze at you,
32 And consider you, saying:

33 ‘ Is this the man who made the earth tremble,
34 Who shook kingdoms,
35 Who made the world as a wilderness
36 And destroyed its cities,
37 Who did not open the house of his prisoners?’
38 “ All the kings of the nations,
39 All of them, sleep in glory,
40 Everyone in his own house;
41 But you are cast out of your grave
42 Like an abominable branch,
43 Like the garment of those who are slain,
44 Thrust through with a sword,
45 Who go down to the stones of the pit,
46 Like a corpse trodden underfoot.
47 You will not be joined with them in burial,
48 Because you have destroyed your land
49 And slain your people.
50 The brood of evildoers shall never be named.
51 Prepare slaughter for his children
52 Because of the iniquity of their fathers,
53 Lest they rise up and possess the land,
54 And fill the face of the world with cities.”
55 [*Isaiah 14:12-21*, Bible, NKJV]

1 11.2. A system of church governance whereby all those who partake of any “benefits” or “privileges” or “franchises” of
2 participating in the Civil Religion of Socialism must become “public officers” and “employees” of the church and
3 forfeit ALL of their constitutional rights. See:

4 11.2.1. Government Instituted Slavery Using Franchises, Form #05.030

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

6 11.2.2. Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes, Form
7 #05.008

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

9 11.3. A system of church governments that is a “dulocracy”, where by “servants”, e.g. “public servants” rule and control
10 those who they were elected to serve:

11 *“Dulocracy. A government where servants and slaves have so much license and privilege that they domineer.”*
12 *[Black’s Law Dictionary, Sixth Edition, p. 501]*

13 11.4. No private ownership of property:

14 11.4.1. Instead, all private property must be donated to a public use to procure the benefits of the socialist franchise.
15 This is done by connecting the private property to a Socialist Slave Surveillance Number.

16 *“Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be*
17 *that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of*
18 *boots and shoes his goods? Men are endowed by their Creator with certain unalienable rights, -life, liberty, and*
19 *the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. That*
20 *property which a man has honestly acquired he retains full control of, subject to these limitations: First, that*
21 *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;*
22 *second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that*
23 *whenever the public needs require, the public may take it upon payment of due compensation.”*
24 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

25 11.4.2. This gives the government ultimate control over all property, because now it is connected to a “public use”.

26 11.5. A heavy, progressive income tax. This makes the inhabitants into slaves living on a federal plantation, and forces
27 them to send “tribute” to their new master.

28 *“You shall have no other gods [including governments] before Me.*

29 *“You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in*
30 *the earth beneath, or that is in the water under the earth; 5 you shall not bow down to them nor serve [worship,*
31 *or pay “tribute” to] them. For I, the LORD your God, am a jealous God, visiting the iniquity of the fathers*
32 *upon the children to the third and fourth generations of those who hate Me, 6 but showing mercy to thousands, to*
33 *those who love Me and keep My commandments.”*
34 *[Exodus 20:3-4, Bible, NKJV]*

35 11.6. Public education in order to indoctrinate new recruits into the socialist church.

36 *“Give me your four year-olds and in a generation I will build a socialist state. . . destroy the family and the society*
37 *will collapse.”*
38 *[Vladimir Lenin]*

39 11.7. Removing all legal subjects from the public education curricula so that the slaves are not handed the keys to their
40 chains.

41 11.8. Compelled silence on the part of judges in declaring the truth about the enslavement of the people.

42 11.8.1. The Declaratory Judgments Act, 28 U.S.C. §2201(a) prohibits federal judges from declaring the rights or
43 status of the parties in the context of federal taxes. This prohibits them from blowing the whistle on the abuses
44 of the church officers, who commonly induct new members into the church by making unconstitutional
45 presumptions about their status as “taxpayers”.

46 11.8.2. All judges are “taxpayers”, and if they fall out of line, the IRS abuses their enforcement authority to destroy
47 them. This is what gags them from telling the truth and perpetuates the fraud.

48 *“An unlimited power to tax involves, necessarily, a power to destroy; because there is a limit beyond which no*
49 *institution and no property can bear taxation.”*
50 *[M’Culloch v. State, 17 U.S. 316 (1819)]*

51 12. This false and evil religion meets all the criteria for being described as a “cult”, because:

12.1. The cult imposes strict rules of conduct that are thousands of pages long and which are far more restrictive than any other religious cult.

12.2. Participating in it is harmful to our rights, liberty, and property.

12.3. The “cult” is perpetuated by keeping the truth secret from its members. The *Great IRS Hoax*, Form #11.302 contains 1,900 pages of secrets that our public servants and the federal judiciary have done their best to keep cleverly hidden and obscured from public view and discourse. When these secrets come out in federal courtrooms, the judges make the case unpublished so the American people can’t learn the truth about the misdeeds of their servants in government. Don’t believe us? Read the proof for yourself:

<http://www.nonpublication.com/>

12.4. Those who try to abandon this harmful cult are threatened and harassed illegally and unconstitutionally by covetous public dis-servants. For an example, see:

<http://www.irs.gov/compliance/enforcement/article/0,,id=119332,00.html>

13. Representatives of this church/cult, such as the Department of Justice and the IRS, dress the same as Mormon missionaries.

14. Those who participate in this cult can write-off or deduct their contributions just like donations to any church. State income taxes, for instances, are deductible from federal gross income.

15. The false god/idol called government gets the “first fruits” of our labor, before the Lord even gets one dime, using payroll deductions. Some employers treat the payroll deduction program like it is a law to be followed religiously, even though it is not. This is a violation of Prov. 3:9, which says:

“Honor the LORD with your possessions, And with the firstfruits of all your increase;”
[[Prov. 3:9](#), Bible, NKJV]

16. A centralized system of deception and propaganda ensures a steady flow of “new recruits” and “parishioners” into the Civil Religion of Socialism. This is effected by the following devious and deceptive means:

16.1. Courts sanctioning and rewarding government employees to lie to the public about their lawful obligations, and yet holding “taxpayers” liable for perjury in any communication they make to the government. See:

[Federal Courts and the IRS’ Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures, Family Guardian Fellowship](http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm)
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

16.2. Willful omissions from government websites and publications that keep the public from hearing the whole truth. The problem is not what these sources say, but what they DON’T say. The *Great IRS Hoax*, Form #11.302 contains over 2,000 pages of facts that neither the IRS nor any one in government is willing to reveal to you because it would destroy the gravy train of plunder that pays their bloated salaries and fat retirement in violation of [18 U.S.C. §208](#). See the following for further details:

[Great IRS Hoax, Form #11.302](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

16.3. The use of “words of art” to deceive the people in both government publications and the law itself. See the following for examples.

<http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>

16.4. Enforcing franchises against non-participants by making self-serving false presumptions about their status and without requiring explicit written consent to the franchise in some form. This includes franchises such as a “[trade or business](#)”. See the following for details:

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

16.5. Public servants using their license to LIE to deceive the public into believing that “private law” that requires their individual explicit consent is actually “public law” that everyone is obligated to obey. See:

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

The nature of the propaganda machinery of the government is described in the following article, if you want more details:

[IRS Public Information Officers, Family Guardian Fellowship](http://famguardian.org/Subjects/Taxes/FalseRhetoric/propaganda.pdf)
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/propaganda.pdf>

17. Socialism is completely incompatible with Christianity. 1 John 4:16 says that “God is love”. Jesus said that the essence of “love” is obedience to God’s commandments. John 14:21. Therefore, the essence of love is to obey God’s commandments and thereby “worship” Him. Christians who are reading and obeying God’s commandments can only describe themselves and act according to the following:

17.1. They are against socialism and cannot participate in the Civil Religion of Socialism. See:

Social Security: Mark of the Beast, Form #11.407

<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

17.2. We are fiduciaries of God, who is a "nontaxpayer", and therefore we are "nontaxpayers". Our legal status takes on the character of the sovereign who we represent. Therefore, we become "[foreign diplomats](#)".

*"For God is the King of all the earth: Sing praises with understanding."
[Psalm 47:7, Bible, NKJV]*

*"For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us."
[Isaiah 33:22, Bible, NKJV]*

17.3. The laws which apply to all civil litigation relating to us are from the domicile of the Heavenly sovereign we represent, which are the Holy Bible pursuant to:

17.3.1. God's Laws found in the memorandum of law below:

Laws of the Bible, Form #13.001

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

17.3.2. [Federal Rule of Civil Procedure 17\(b\)](#)

17.3.3. [Federal Rule of Civil Procedure 44.1](#)

17.4. Our "[domicile](#)" is the Kingdom of God on Earth, and not within the jurisdiction of any man-made government. We can have a domicile on earth and yet not be in the jurisdiction of any government because the Bible says that God, and not man, owns the WHOLE earth and all of Creation. We are therefore "transient foreigners" and "stateless persons" in respect to every man-made government on earth. See the following for details.

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002

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

17.5. We are "[Nonresident aliens](#)" and "[nationals](#)" but not "[citizens](#)" under federal law. The reason this must be so is that a "[citizens of the United States](#)" (who are all born in and resident within exclusive federal jurisdiction under [8 U.S.C. §1401](#)) may not be classified as an instrumentality of a foreign state under [28 U.S.C. §1332\(c\)](#) and (d) and [28 U.S.C. §1603\(b\)](#).

17.6. We are not and cannot be "[residents](#)" of any earthly jurisdiction without having a conflict of interest and violating the first four Commandments of the [Ten Commandments](#) found in [Exodus 20](#). Heaven is our exclusive legal "[domicile](#)", and our "permanent place of abode", and the source of **ALL** of our permanent protection and security. We cannot and should not rely upon man's vain earthly laws as an idolatrous substitute for Gods sovereign laws found in the Bible. Instead, only [God's laws](#) and the Common law, which is derived from God's law, are suitable protection for our God-given rights.

*"For I was ashamed to request of the king an escort of soldiers and horsemen to help us against the enemy on the road, because we had spoken to the king, saying 'The hand of our God is upon all those for good who seek Him, but His power and His wrath are against all those who forsake Him.' So we fasted and entreated our God for this, and He answered our prayer."
[Ezra 8:21-22, Bible, NKJV]*

17.7. We are "Foreign Ambassadors" and "Ministers of a [Foreign State](#)" called Heaven. The U.S. Supreme Court said in U.S. v. Wong Kim Ark below that "ministers of a foreign state" may not be statutory "citizens of the United States".

*"For our citizenship is in heaven [and not earth], from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[Philippians 3:20, Bible, NKJV]*

*"I am a stranger in the earth: Do not hide Your commandments [laws] from me."
[Psalm 119:19, Bible, NKJV]*

*"I have become a stranger to my brothers, and an alien to my mother's children; because zeal for Your [God's] house has eaten me up, and the reproaches of those who reproach You have fallen on me."
[Psalm 69:8-9, Bible, NKJV]*

*"And Mr. Justice Miller, delivering the opinion of the court [legislating from the bench, in this case], in analyzing the first clause [of the [Fourteenth Amendment](#)], observed that "the phrase 'subject to the jurisdiction thereof' was intended to exclude from its operation children of ministers, consuls, and citizens or subjects of foreign states, born within the United States."
[U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]*

1 17.8. Our dwelling is a "Foreign Embassy". Notice we didn't say "residence", because only "residents" can have a
2 "residence". See the following for more details on this SCAM.

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002

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

3 17.9. We are protected from federal government persecution by [18 U.S.C. §112](#) and the [Foreign Sovereign Immunities](#)
4 [Act of 1976](#).

5 17.10. We are a "stateless person" within the meaning of [28 U.S.C. §1332\(a\)](#) immune from the jurisdiction of the
6 [federal courts, which are all Article IV, legislative, territorial courts](#). We are "stateless" because we do not maintain
7 a domicile within the "state" defined in [28 U.S.C. §1332\(d\)](#), which is a federal territory and excludes states of the
8 Union.

9 *Social Security Program Operations Manual System (POMS)*

10 [RS 02640.040 Stateless Persons](#)

11 **A. DEFINITIONS**

12 *There are two classes of stateless persons:*

- 13
- 14 • **DE JURE**—Persons who do not have nationality in any country.
 - 15 • **DE FACTO**—Persons who have left the country of which they were nationals and no longer enjoy its
16 protection and assistance. They are usually political refugees. They are legally citizens [really they
17 mean NATIONALS, not statutory CITIZENS] of a country because its laws do not permit
denaturalization or only permit it with the country's approval.

18 **B. POLICY**

19 **1. De Jure Status**

20 *Once it is established that a person is de jure stateless, he/she keeps this status until he/she acquires nationality*
21 *in some country.*

22 *Any of the following establish an individual is de jure stateless:*

23 *a. a "travel document" issued by the individual's country of residence showing the:*

- 24
- 25 • holder is stateless; and
 - 26 • document is issued under the United Nations Convention of 28 September 1954 Relating to the Status
27 of Stateless Persons. (The document shows the phrase "Convention of 28 September 1954" on the
cover and sometimes on each page.)

28 *b. a "travel document" issued by the International Refugee Organization showing the person is stateless.*

29 *c. a document issued by the officials of the country of former citizenship showing the individual has been deprived*
30 *of citizenship in that country.*

31 **2. De Facto Status**

32 *Assume an individual is de facto stateless if he/she:*

33 *a. says he/she is stateless but cannot establish he/she is de jure stateless; and*

34 *b. establishes that:*

- 35
- 36 • he/she has taken up residence outside the country of his/her nationality;
 - 37 • there has been an event which is hostile to him/her, such as a sudden or radical change in the
38 government, in the country of nationality; and
39 **NOTE:** In determining whether an event was hostile to the individual, it is sufficient to show the
40 individual had reason to believe it would be hostile to him/her.
 - 41 • he/she renounces, in a sworn statement, the protection and assistance of the government of the country
42 of which he/she is a national and declares he/she is stateless. The statement must be sworn to before
43 an individual legally authorized to administer oaths and the original statement must be submitted to
SSA.

44 *De facto status stays in effect only as long as the conditions in b. continue to exist. If, for example, the individual*
45 *returns [changes his/her domicile, NOT physically returns] to his/her country of nationality, de facto statelessness*
46 *ends.*

47 *[SOURCE: Social Security Program Operations Manual System (POMS), Section RS 0024640.040*

48 <https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0302640040>]

17.11. We are not allowed under God's law to conduct "[commerce](#)" or "intercourse" with the government by sending to it our money or receiving benefits we did not earn. Black's Law Dictionary defines "[commerce](#)" as "intercourse". The Bible defines "the Beast" as the "kings of the earth"/political rulers in Rev. 19:19:

4 "And I saw the beast, the kings [heathen political rulers and the unbelieving democratic majorities who control
5 them] of the earth [controlled by Satan], and their armies, gathered together to make war against Him [God]
6 who sat on the horse and against His army."
7 [[Revelation 19:19](#), Bible, NKJV]

8 This is consistent with the Foreign Sovereign Immunities Act found in [28 U.S.C. §1605](#)(a)(2), which says that
9 those who conduct "[commerce](#)" with the "[United States](#)" federal corporation within its legislative jurisdiction
10 thereby surrender their sovereignty. See the following for details:
11 http://travel.state.gov/law/info/judicial/judicial_693.html

12 18. Those who speak out or act against the tenets of the Civil Religion of Socialism:

13 18.1. If they file a "petition for redress of grievances" protected by the First Amendment which proves that they have
14 lawfully exercised their right to choose NOT to participate in the Civil Religion of Socialism, are fined \$5,000 for
15 simply putting words on paper proving that. See the following proof:

16 IRS Notice 2007-30: Frivolous Positions
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-07-30.pdf>

17 18.2. Are branded as "political heretics":

18 "*In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and
19 State legislatures could not do without exceeding their authority, and among them he mentioned a law which
20 punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and
21 labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that
22 made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the
23 government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,'
24 he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they
25 have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence
26 into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment]
27 contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a
28 Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained,
29 would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall.
30 388."*
[Sinking Fund Cases, 99 U.S. 700 (1878)]

31 18.3. Become the target of "selective IRS enforcement" in order to squelch dissent. The latest example of that is Attorney
32 Tommy Cryer, who was indicted for failure to file tax return "confessions to the church priests and deacons". He
33 was acquitted, but there was significant evidence of wrongdoing on the part of the judge, who acted as the judge,
34 jury, and executioner and had significant unlawful ex parte communications with the U.S. Attorney who was
35 prosecuting the case. See:

Truth Attack, Attorney Tom Cryer
<http://www.truthattack.org/>

36 14 Resources for further study and rebuttal

37 A number of additional resources are available for those who wish to further investigate the contents of the pamphlet:

- 38 1. *The Law*, by Frederic Bastiat. Provides criteria for understanding how all corruption in government results in a
39 violation of equal protection of the law, and the mechanisms for introducing the corruption.
40 <http://famguardian.org/Publications/TheLaw/TheLaw.htm>
- 41 2. *Why all Man-Made Law is Religious In Nature, Family Guardian Fellowship*. Establishes that all law is religious in
42 nature, which means that all "lawful" governments are simply God's ministers for justice on earth.
43 <http://famguardian.org/Subjects/LawAndGovt/ChurchVState/WhyAllManmadeLawRelig.htm>
- 44 3. *The Unlimited Liability Universe, Family Guardian Fellowship*: Main method by which government has transformed
45 into an "employer" and social insurance company.
46 <http://famguardian.org/Subjects/Spirituality/Articles/UnlimitedLiabilityUniverse.htm>
- 47 4. *The Ten Commandments of the U.S. Government*.
48 <http://famguardian.org/Subjects/Spirituality/ChurchvState/TenCmndmtsUSGovt.htm>

- 1 5. *Biblical View of Taxation and Government, Family Guardian Fellowship*
2 <http://famguardian.org/Subjects/Taxes/Articles/Christian/BiblViewofTaxationAndGovt.htm>
- 3 6. *Requirement for Equal Protection and Equal Treatment*, Form #05.033. Shows how the requirement for equal
4 protection is the foundation of the Constitution, when equal protection may lawfully be avoided.
5 <http://sedm.org/Forms/FormIndex.htm>
- 6 7. *Socialism: The New American Civil Religion, Form #05.016*. Proves that our modern day government is a pagan god,
7 and not a servant, of the people.
8 <http://sedm.org/Forms/FormIndex.htm>
- 9 8. *Our government has become idolatry and a false religion, Family Guardian Fellowship*: Article which describes why
10 the federal courts have become churches and our government has become a false god and a religious cult:
11 <http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>
- 12 9. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how presumption
13 acts as the equivalent of religious faith, and how courtrooms turn into churches and judges turn into “priests” of a civil
14 religion.
15 <http://sedm.org/Forms/FormIndex.htm>
- 16 10. *Political Jurisdiction*, Form #05.004
17 <http://sedm.org/Forms/FormIndex.htm>
- 18 11. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002: Proves that all the government’s
19 civil jurisdiction derives from domicile, and that domicile is voluntary and therefore you don’t have to submit to civil
20 laws if you don’t want to.
21 <http://sedm.org/Forms/FormIndex.htm>
- 22 12. *IRS Market Segment Specialization Program (MSSP): Audit Guide for Ministers, Training 3149-101*
23 <http://famguardian.org/Subjects/Spirituality/ChurchTaxation/IRS-MSSP-minister.pdf>