

DISCLAIMER



"Put on the whole armor of God, that you may be able to stand against the wiles of the devil. For we do not wrestle with flesh and blood, but against principalities, against powers, against the [political] rulers of the darkness of this age, against spiritual hosts of wickedness in the heavenly places. Therefore take up the whole armor of God, that you may be able to withstand in the evil day, and having done all, to stand.

"Stand therefore, having girded your waist with Truth, having put on the breastplate of righteousness, and having shod your feet with the preparation of the gospel of peace; above all, taking the shield of faith with which you will be able to quench all the fiery darts of the wicked one [the IRS and the Department of Injustice]. And take the helmet of salvation, and the sword of the Spirit, which is the word of God; praying, always with all prayer and supplication in the Spirit, being watchful to the end with all perseverance and supplication for all the saints—and for me, that utterance may be given to me, that I may open my mouth boldly to make known the mystery of the gospel, for which I am an ambassador in chains; that in it I may speak boldly, as I ought to speak." [Ephesians 6:11-20, Bible, NKJV]

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The content of this page supersedes and is controlling over every other page, file, electronic book, video, audio, or Church Bookstore item available on this website.


All information contained on this website in its entirety, along with any communications with, to, or about the author(s), website administrator, and owner(s) constitute religious and political beliefs, and not facts. As such, nothing on this website is susceptible to being truthful, true, or false, or legally "actionable" in any manner. Nothing here can be classified as fact without violating the First Amendment rights of the author(s). It is provided for worship, education, enlightenment, and entertainment and for no other purpose. Any other use is an unauthorized use for which the author(s), website administrator, and owner(s) assume no responsibility or liability. Users assume full, exclusive and complete responsibility for any use beyond reading, education, and entertainment.

1. INTENDED AUDIENCE OF THIS WEBSITE

All of the materials and information on this website have been prepared for educational and informational purposes only and are intended only for those who meet all of the qualifications below:

1. "nontaxpayers" not subject to the Internal Revenue Code. [Click here](#) for an article on the subject.
2. "nonresident aliens".  [Click here](#) for an article on this subject.
3. "nationals" but not "citizens" under [8 U.S.C. §1101\(a\)\(21\)](#) or [8 U.S.C. §1101\(a\)\(22\)\(B\)](#) and [8 U.S.C. §1452](#).  [Click here](#) for an article on the subject.
4. Believe in God. [Click here](#) for an article on this subject.
5. Declared domicile is "heaven". [Click here](#) for an article on the subject.
6. Those who are willing to take full and complete and exclusive responsibility to handle their own withholding and tax return preparation and who will not ask us to do it or help them do it.
7. Those who have completed and sent in the  [Resignation of Compelled Social Security Trustee](#) (OFFSITE LINK) document: <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>

If you meet any of the following criteria, then you should not be using this website and instead should consult <http://www.irs.gov> for educational materials:

1. Have not read or complied fully with this Disclaimer or our " [Flawed Tax Protester Arguments to Avoid](#)" pamphlet.
2. Do not believe in God and trust only Him above any man or earthly government.
3. Using the materials on this website strictly for financial or economic reasons and not for spiritual reasons. Greed and the lust of money are the cause for most of the evils documented on this website and we don't want to encourage more of it. This website is NOT a "patriot for profit" effort, but strictly a Christian religious ministry whose ONLY purposes are spiritual and not financial.
4. Those who are not willing to verify the truth of what we are saying here by reading and researching the law for themselves.

5. Declared "[domicile](#)" is any place within the [federal zone](#). [Click here](#) for an article on the subject.
6. Engaged in a "[trade or business](#)". [Click here](#) for an article on this subject.
7. Those who take deductions under [26 U.S.C. §162](#), earned income credit under [26 U.S.C. §32](#), or who apply a graduated rate of tax to their earnings under [26 U.S.C. §1](#). All such persons are "taxpayers" engaged in a "trade or business" because they are availing themselves of an excise taxable "privilege" under the Internal Revenue Code.
8. "[taxpayer](#)". [Click here](#) for an article on the subject.
9. "[U.S. citizen](#)" as defined in [8 U.S.C. §1401](#). [Click here](#) for an article on the subject.
10. "[resident](#)" (aliens) as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). [Click here](#) for an article on this subject.
11. "[U.S. person](#)" as defined in [26 U.S.C. §7701\(a\)\(30\)](#)
12. Federal "[employee](#)" as defined in [26 U.S.C. §3401\(c\)](#) and [26 CFR §31.3401\(c\)-1](#).
13. Have contracts in place, agency, or fiduciary duty with the federal government. Such contracts include, but are not limited to the W-4, 1040, or SS-5 federal forms.

This website and the materials on it were prepared for the use of the author *only* by himself. Any use of the terms "you", "your", "individuals", "people", "persons", "we recommend", "you should", "we" or "our readers", "readers", "those", "most Americans", "employers", "employees", and all similar references either on the website or in any verbal communications or correspondence with our readers is directed at the *author* and *not* other readers. The only exception to this rule is the Copyright/Software License Agreement below, which applies to everyone EXCEPT the author or ministry. All the author is doing by posting these materials is sharing with others the results of his research and the play book he developed *only* for use by himself. For instance, the bottom of every page of the [Tax Freedom Solutions Manual](#) book says: "**TOP SECRET: For Treasury/IRS Internal Use ONLY (FOUO)**". Then in the "Disclaimer" at the beginning of the book, it defines "Treasury" as the "HANSEN Family Department of the Treasury". Consequently, how those materials impact or influence others is of no concern or consequence to him, and no motive may be attributed to any statements by the author that would appear to be directed at third parties, because such statements are actually directed at himself *only*. How readers use or apply the materials appearing here is entirely their choice and we assume no responsibility for how they act, or fail to act, based on the use of these materials. This approach is no different from that of the federal government, where the term "[employee](#)" in the Internal Revenue Code is made to "appear" like it applies to everyone, but in fact it only applies mandatorily to privileged elected or appointed officers of the United States government. Any effort on the part of the government to redefine the words we use to mean anything other than what we define them to mean is an admission that we don't have [First Amendment Rights](#), and such an act is an act of Treason punishable by death. How can a person have [First Amendment](#) rights if he can't even define the meaning of the words he uses? How can the government claim that we have [equal protection of the laws](#) guaranteed under the Constitution (see [Article 4](#), Section 2 and [Section 1 of the Fourteenth Amendment](#) and the [Declaration of Independence](#)) if *they* can define the meaning of the words *they* use in their [void for vagueness](#) "codes", but *we* can't define the meaning of the words *we* use in our writings and must rely on some government [lawyer or judge with a conflict of interest](#) (in violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18 U.S.C. §208](#)) to define or redefine them to have a meaning other than what we use? *Hypocrisy!*

2. SOVEREIGN IMMUNITY

[Click here](#) for a detailed explanation of why this website, this ministry, and its officers, volunteers, and workers are entirely immune from federal and state jurisdiction relating to the materials posted here or any activities associated with them.

3. MEANINGS OF WORDS

All use of the words "should", "shall", "must", or "we recommend" on this website or in any of the interactions of this ministry with the public shall mean "may at your choice and discretion". This is similar to the government's use of the same words. See [Great IRS Hoax](#), sections 3.11.1.13 and 5.4.4 for further details.

The word "[frivolous](#)" as used on other websites in referring to this website shall mean "correct" and "truthful". Any attempts to call anything on this website incorrect or untruthful must be accompanied by authoritative, court-admissible evidence to support such a conclusion or shall be presumed by the reader to be untrustworthy and untruthful.

Other than the words defined above, all words used on this website and in the materials on it shall have only the common meaning ascribed to them and shall NOT be construed in any way to have the legal meaning found in any federal or state law.

The only exception to this rule is that when a word is surrounded in quotation marks and preceded or succeeded by an indication of the legal definition upon which it is based, then and only then will it assume the legal definition. The legal definitions for words used on this website, in turn, shall be based entirely upon the [Income Tax Freedom Forms and Instructions Area, Cites By Topic](#). The purpose of this requirement is to eliminate ALL presumptions from any legal proceeding about what we might write or say so that such false and unauthorized presumptions *cannot* be used to discredit or slander us or prejudice our rights or sovereignty. For instance, here are two examples:

Statement from this website	Meaning
Wages are not taxable	Earnings from labor of a human being that <i>do not</i> fit the description of "wages" defined in 26 U.S.C. §3401(a) and 26 CFR §31.3401(a)-3 are not taxable without the consent of the subject.
"Wages" are taxable	Wages as defined in 26 U.S.C. §3401(a) and 26 CFR §31.3401(a)-3 ARE taxable because they fit the legal description of " wages ".

Key to Capitalization Conventions within Laws. Whenever you are reading a particular law, including the [U.S. Constitution](#), or a statute, the [Sovereign](#) referenced in that law, who is usually the author of the law, is referenced in the law with the first letter of its name

capitalized. For instance, in the U.S. Constitution the phrase "We the People", "State", and "Citizen" are all capitalized, because these were the sovereign entities who were writing the document residing in the States. This document formed the federal government and gave it its authority. Subsequently, the federal government wrote statutes to implement the intent of the Constitution, and it became the Sovereign, but only in the context of those territories and lands ceded to it by the union states. When that federal government then refers in statutes to federal "States", for instance in [26 U.S.C. §7701\(a\)\(10\)](#) or [4 U.S.C. §110\(d\)](#), then these federal "States" are Sovereigns because they are part of the territory controlled by the Sovereign who wrote the statute, so they are capitalized. Foreign states referenced in the federal statutes then must be in lower case. The sovereign 50 union states, for example, must be in lower case in federal statutes because of this convention because they are foreign states. *Capitalization is therefore always relative to who is writing the document, which is usually the Sovereign and is therefore capitalized.* The exact same convention is used in the Bible, where all appellations of God are capitalized because they are sovereigns: "Jesus" ", "God", "Him", "His", "Father". These words aren't capitalized because they are proper names, but because the entity described is a sovereign or an agent or part of the sovereign. The only exception to this capitalization rule is in state revenue laws, where the state legislators use the same capitalization as the Internal Revenue Code for "State" in referring to federal enclaves within their territory because they want to scam money out of you. In state revenue laws, for instance in the California Revenue and Taxation Code (R&TC) sections 17018 and 6017, "State" means a federal State within the boundaries of California and described as part of the Buck Act of 1940 found in [4 U.S.C. §§105-113](#). See the following URL to see what we mean: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

Terms in Quotation Marks: Whenever a term appears in quotation marks, we are using the statutory or regulatory definition of the term *instead* of the layman's or dictionary definition. We do this to clarify which definition we mean and to avoid creating the kind of confusion with definitions that our government and the unethical lawyers who work in it are famous for. For instance, when we use say "employee", we mean the statutory definition of that term found in [26 U.S.C. §3401\(c\)](#) and [26 CFR §31.3401\(c\)-1](#) rather than the common definition everyone uses, which means anyone who receives compensation for their labor. "Employees" are much more narrowly defined in the Internal Revenue Code to mean elected or appointed officers of the U.S. government only. We also put terms in quotation marks if they are new or we just introduced the term, to emphasize that we are trying to explain what the word means.

4. COPYRIGHT/SOFTWARE/USER LICENSE AGREEMENT

This website consists of both copyrighted information and computer software. Use of this web site or any of the materials found on it constitutes an implied and mandatory agreement by the reader to respect the copyright and Software User License below applying to all information offered on this site and all communications with us by any means:

1. Never use any of the information available on this website to accomplish an unlawful purpose.
2. *Never* register a complaint about this website, the people who run it, the people who own the domain name, or its contents to any law enforcement or government organization. Nothing this ministry does is actionable on the part of those who use the information herein.
3. *Never* provide evidence about their experiences with this website to law enforcement or government that might be used to prosecute or punish the Ministry, any agent or officer, or any Member.
4. Compensate the officers and Members of SEDM in full for legal and attorney fees and personal time associated with defending himself/herself against any complaints registered by or evidence provided by the user to either government or law enforcement regarding this website, the materials on it, or any communications with us.
5. Substitute himself/herself as being liable for any judgments against this Ministry or its agents or Members relating to complaints filed by him/her or evidence provided by him/her to third parties or litigation initiated by him/her which result in prosecution of this Ministry or its agents or Members for the activities or offerings of the Ministry.
6. If any evidence or information is used from this website in a court trial, then the person submitting it to any court stipulates with the author as a condition of the copyright to admit THE ENTIRE website into evidence (excluding response letters), including the [Tax Deposition CD](#), the [Family Guardian Website DVD](#), the [Great IRS Hoax book](#), etc. No part of the website can be admitted without the ENTIRE website also being admitted and subject to examination by the jury. Members also stipulate that everything contained on this website or in this publication is truthful and accurate, except that which they personally and individually rebut with evidence.
7. Agree never to refer to anything on this website as an "investment" or "[tax shelter](#)" as defined in the Internal Revenue Code. None of the donations made to this ministry are refundable, and therefore they cannot be referred to as "investments", nor are ministry offerings available to "[taxpayers](#)", who are the only proper audience for "[tax shelters](#)" to begin with.

8. If any litigation results from the materials or information offered here or their use:

8.1 Members and users agree to litigate ONLY in a state court WITH a jury trial under the laws of the state and not the federal government, and to allow the jury to rule on BOTH the facts AND the law. No member of the jury or the judge may be either a "[taxpayer](#)", a "[U.S. citizen](#)" under [8 U.S.C. 1401](#), or be in receipt of any government benefit, to ensure that the trial is completely impartial. They also agree to allow us to say anything we want to the jury and call any witnesses we wish, and not to object to or rule out any of our testimony or our witnesses.

8.2 If the party using the materials off this website for litigation is any state or federal government, then they stipulate with the accused party to answer the [Tax Deposition Questions](#) in their entirety on a signed affidavit, and to provide at least an "Admit" or "Deny" answer to each question. Any question not answered by the government or its agents shall be deemed to be "Admit". They also stipulate to admit their response to the questions into evidence in any trial involving this website or the activities of the

ministry or its officers, volunteers, or members. They also agree to publish for all time and eternity the original questions and their answers on the IRS and state revenue website in a conspicuous place for the entire public to read.

8.3 None of the persons called as witnesses by either side at any trial involving this ministry may work for the federal or state government, receive retirement benefits from the government, receive financial benefits of any kind from the government, nor be "taxpayers", "U.S. citizens", or "U.S. residents". This will ensure that the all witnesses called will be completely objective, neutral, and unbiased.

8.4 Users and readers of our materials stipulate that their duty and allegiance to abide by this agreement is superior to their employment duties and any other agency they may claim to be exercising. Judicial, sovereign, or official immunity are therefore subordinate to the terms of this agreement. Readers and users of our materials agree that any and all lawsuits in which they are participants acting by or for or as witnesses for the Plaintiff shall be deemed to be filed by them personally, regardless of the party which they claim to be representing or which is named on the Complaint. For instance if a government attorney named "John Doe" quotes or uses our licensed materials in any legal proceeding in which he or she is the Plaintiff or an agent for the Plaintiff, and files the lawsuit in the name of the "United States", this agreement stipulates that the definition of "United States" or "United States of America" shall instead mean "John Doe" and John Doe stipulates that he is acting by and on his own behalf and not on the behalf of the government of the states united by and under the Constitution of the United States of America. This will ensure that the plaintiff or prosecuting attorney does not try to claim that he had no authority to bind the U.S. government to abide by this agreement. An important implication of this provision is that if John Doe prosecutes this case on paid time for the U.S. Government, then he can and will be fired and disciplined for conducting private business on company time.

9. Members who violate this agreement, who work either directly for the government in the legal or tax profession or as contractors for these functions, and who participate as either witnesses, informants, litigants, or representatives in any litigation directed against this ministry or its volunteers, members, or officers agree to a personal liability/fine of \$300,000 payable out of their private funds and which they agree NOT to accept reimbursement for from the government. Payment shall occur BEFORE any trial is heard which involves them and is against this ministry. Government employees and/or informants involved as either plaintiffs, defendants, or witnesses in litigation directed against the ministry or its agents also stipulate NOT to accept or use government counsel in their defense or offense, and instead to either handle the case personally or hire a private attorney at their own expense.
10. Always use the very latest version of any information provided on this website in any litigation, and to dispose of and stipulate NOT to admit into evidence any information that is older.
11. Bring any false statements or suggestions to do any illegal activity noted on this website or in any of our statements to our attention immediately at the time noticed and give us an opportunity to remedy it BEFORE pursuing any litigation or injunctions against us because any information provided is false. If we are physically able to correct the erroneous or illegal information, then we will do so immediately, provided that your comments are accompanied with credible, admissible evidence that the information provided is wrong. If this requirement is not heeded by the reader, then the reader agrees to:

10.1 Forfeit 50% of their pay as a federal public servant for the remainder of their life, and donate it to this ministry to help those who have been hurt by your failure to correct erroneous information provided on this website. This is in satisfaction of the IRS website's Mission Statement, which says in [IRM Section 1.1.1.1](#) that the mission of the IRS is to "Provide Americas taxpayers top quality service by helping them [correctly] understand and meet their tax responsibilities with integrity and fairness all."

10.2 Pay the website administrator \$10,000,000 prior to any litigation relating to false statements on this website and to not testify at all if they cannot pay the damages.

12. Never abuse the materials provided on this website by violating any enacted positive law which applies within the jurisdiction where you are situated or domiciled and to take full and complete and exclusive and personal responsibility for the consequences of any violations of law that might occur by virtue of using the materials posted on this website.
13. If readers find anything in any our publications which conflict with other information on this website or which conflicts with itself, you agree to presume that what is written is fiction and bring it to our attention immediately so that we may promptly correct the conflict. This applies even to conflicts that a reader was not aware of at the time they first read something.

The purpose of the above license agreement is not to condone or allow unlawful behavior of any kind by this website, but instead to:

1. Protect the [First Amendment](#) rights of the authors.
2. Discourage and prevent anti-whistleblowing activity on the part of public servants.
3. Further the ends of [liberty](#) and [justice](#) for ALL, which is the sole function of this website and the object of our pledge of allegiance.
4. Help eliminate ignorance, fear, and presumption of the average American towards the legal and judicial process through education and empowerment.
5. Encourage you, the reader, to take complete and exclusive and personal responsibility for yourself and to prevent you from transferring that responsibility in any form to us. It would be completely hypocritical of us to on the one hand say we want to encourage personal responsibility, but then on the other hand tell people that they can transfer any part of the responsibility for themselves, their lives, or their choices to us.
6. Provide strong protections for you and your [Fourth Amendment](#) personal data by ensuring that our organization is never infiltrated by government moles who mean to do anyone harm.
7. Ensure that we are LEFT ALONE, which the Supreme Court has unequivocally ruled is a Constitutional Right:

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

Therefore, it cannot be said that the above license agreement has any illegal purpose whatsoever that might render it unenforceable in a court of law

If either of the following two situations happens:


1. A Member becomes involved in a lawsuit as a witness against SEDM and the Plaintiff uses licensed materials or communications of the Ministry as evidence in the proceeding.
2. A Member is prosecuted as an alleged agent or officer of SEDM for alleged injuries arising from activities or offerings of the Ministry, even if they in fact are not, and the Plaintiff or Plaintiff Counsel, who is a Member, uses licensed materials or communications of the Ministry as evidence in the case.

Then the affected Member or Members who are the Defendant or witness in the above two cases are hereby authorized to do the following on behalf of the Ministry in the context of only that proceeding:


1. To initiate a lawsuit as Plaintiff against the other Member or third party who initiated the lawsuit in order to enforce the terms of the Copyright/Software/License Agreement.
2. To pay all expenses of the litigation from the proceeds of the Settlement for the litigation they initiate.
3. To keep 50% of what remains of the Settlement after all legal expenses have been paid.
4. To return the remainder of the Settlement to the Ministry.

Open season on license violators!



5. STIPULATIONS JOINTLY AGREED TO BY MEMBERS AND SEDM

In consideration of the valuable copyrighted and licensed information and computer software available on this website, the reader/user and SEDM jointly agree on all of the following facts related to the ministry and the offerings of the ministry. Those who don't unconditionally agree and stipulate to these terms and the  [Member Agreement](#) should not be viewing or using this website or obtaining or using any of the materials offered here.


The data on this website is the collaborative experience, contributions, and research of various websites, legal books, tax documents, researchers, associates, attorneys, CPA's, etc. and does not constitute legal advice. These materials have been prepared for educational and informational purposes and are intended for "[nontaxpayers](#)" who live outside the [federal zone](#) and who are not "[residents](#)" (aliens) or "citizens" of the "[United States](#)". If you are a "[taxpayer](#)", a "[resident](#)" (alien) of the "[United States](#)", a federal "employee" or contractor, or if you live inside the [federal zone](#), then instead please consult <http://www.irs.gov> for educational materials.

This website constitutes an expression of "religious speech" and "political speech" protected by the [First Amendment](#) to the [U.S. Constitution](#). See the free pamphlet entitled " [Political Jurisdiction](#)" for details on what "political speech" is. Every possible effort has been made to ensure that information appearing here is truthful, accurate, complete, and consistent with prevailing law. However, none of the statements or claims made here are actionable or give the reader any legal recourse with the ministry or its agents or volunteers if they are incorrect or untruthful. User assumes all consequences associated with the use of any of these materials or information or services. The materials on this site are not legal advice or legal opinions on any specific matters. Legal advice involves applying the law to your specific and unique situation, which is your responsibility and not our responsibility. Transmission of the information is not intended to create, and receipt does not constitute, a lawyer-client relationship between the author(s) and the reader. The opinions and evidence appearing on this website are those of the author(s), or the researcher(s) or content providers. You must validate and verify the accuracy of this information for yourself with your own research, legal education, experience, and the advice of a competent attorney and/or tax professional (if there is such a thing). Readers should not act upon this information without first getting fully educated using the materials provided here and elsewhere. They are also advised to consult professionals in this area who are NOT licensed attorneys, because we believe that all attorneys who are licensed by the government have a [conflict of interest](#). You should only act on the materials appearing here based on your own verification that they are truthful, and not because we or anyone else says they are true.

All representations made verbally or via postal mail or email or any means of by anyone connected with SEDM or this website may NOT be relied upon to accurately describe the official policies of this website or its owner or its/his/her/their affiliates. The ONLY sources which may be relied upon to completely and accurately represent the policies of the owner of this website consist in the following, where lower numbered items take precedence over higher numbered items in the event of a conflict:

1. [The Holy Bible, New King James Version](#)
2. [Declaration of Independence](#)
3. [United States Constitution](#)
4. [Statutes at Large](#) after January 2, 1939 ( [I.R.C. of 1939, 53 Stat. 1](#) repealed all prior revenue laws)
5. [NOT the Internal Revenue Code](#).  [Click here](#) for the many reasons why.
6. [Code of Federal Regulations](#), except Title 26. CFR Title 26 implements a 26 U.S.C., which [1 U.S.C. §204](#) Legislative notes say is not [positive law](#).

7. [Sovereign Christian Marriage](#)
8. [Family Constitution](#)
9. [Great IRS Hoax](#)
10. [Tax Freedom Solutions Manual](#)

For further information on what constitutes a reasonable belief about tax liability, please read the free pamphlet " [Reasonable Belief About Tax Liability](#)". Any representations that contradict the above should not be relied upon by the hearer as fact. Also, any representations that make any promises about the success of any of the methods or information documented on this website shall be regarded as unauthorized and untrustworthy by all readers and users. We assume no responsibility for the statements, writings, or promotional efforts of any third parties. We must make this disclaimer because the government has been famous in the past for fabricating false evidence relating to misrepresentations and misdeeds of tax honesty and freedom advocates in order to slander them and shut them down wrongfully and illegally and we wish to protect ourselves from such "false commercial speech" and malicious deceit and fraud on the part of the government.


Members, users, and readers of this website, including government employees and officers, also stipulate and agree to refuse to hold SEDM to a higher standard of accountability than the IRS or the government itself. The IRS claims in [section 4.10.7.2.8 of its own Internal Revenue Manual](#) that you cannot rely on its publications, which include its tax preparation forms. The courts have also said that you cannot rely on the IRS' telephone support personnel or its [Internal Revenue Manual](#). Therefore, SEDM shall not be held to a higher standard than the IRS for its publications, statements, or actions, which include **everything** on this website and everything delivered to our members, or for anything SEDM or any of its agents say or write or do. SEDM makes all the **same** disclaimer statements about its publications, statements, support, and actions as the IRS, in fact, which means they can have no liability for anything they do or produce. [Click here](#) for an article on this subject.

*"Behold, the wicked [IRS] brings forth iniquity;
Yes, he conceives trouble and brings forth falsehood [in their publications and their phone support],
He made a pit and dug it out,
And has fallen into the ditch [this disclaimer] which he made.
His trouble shall return upon his own head,
And his violent dealing shall come down on his own [deceitful] crown."
[\[Psalms 7:14-16, Bible, NKJV\]](#)*

Everything appearing on this website is based entirely on publications, forms, statements, laws, and regulations published or made by the government. If you find that the information is erroneous, then you should be suing the government, not us. Furthermore, we would appreciate you promptly notifying both us and the government of their mistake so that both of us may prevent any harm from the government's mistake. Furthermore, if the government wishes to sue or prosecute this ministry or its officers for exercising its first amendment rights, then they MUST sue the principal, and not the agent. We are acting entirely and only as a fiduciary for God himself, and so you need to sue God and not us for the statements and actions of this ministry in obedience to God's laws and calling on this ministry, and doing so will cause you to prosecute yourself, not only because of the [Copyright License Agreement](#) connected with all ministry materials, but also because you are tampering with federal witnesses of extensive criminal activity by specific public servants.

We do not "sell" anything connected with this website or the materials on it, never have, and never will. All of our products are listed with a "suggested donation" amount, and these amounts are used only to sustain our non-profit, non-privileged, non-registered religious ministry and the research that allows us to continue educating and empowering people as God has called us to do. Consequently, nothing on this website may be truthfully characterized as false or harmful "commercial speech" or excluded from [First Amendment](#) free speech protections. We do not sell or promote any kind of [tax shelter](#), nor do we sell any kind of plan or arrangement under [26 U.S.C. 6700](#) (abusive [tax shelters](#)), which is guaranteed or likely to produce any kind of result against the IRS. As a matter of fact, the lawless, avaricious, ignorant, incompetent, and criminal misapplication of the federal tax laws by the [IRS](#), and the [Department of INJustice](#) and the treasonous refusal of the [federal judiciary](#) to punish such despicable abuses virtually *guarantees unpredictable and unjust results in the administration of our tax laws when the techniques described on this website are used*. The definition of the term "person" used in [26 U.S.C. §6700](#) and found in [26 U.S.C. §6671\(b\)](#) doesn't even apply to natural persons such as us who don't work for corporations or partnerships within the federal United States ([federal zone](#)). Furthermore, even though the [IRS](#) and the [Department of INjustice](#) have attempted to use this statute to try to prosecute tax honesty advocates (such as Larken Rose at <http://www.taxableincome.net/>), they have done so *illegally* since there are *no implementing regulations* for this statute under the income tax "imposed" in section 1 of Subtitle A of the Internal Revenue Code and because they have done so mostly outside their territorial jurisdiction.


...the Act's civil and criminal penalties attach only upon violation of the regulation promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone... The Government urges that since only those who violate these regulations [not the Code] may incur civil or criminal penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad authorizing language of the statute, which are to be tested against the standards of the Fourth Amendment; and that when so tested they are valid." Calif. Bankers Assoc. v. Shultz, 416 U.S. 25, 44, 39 L.Ed. 2d 812, 94 S.Ct 1494.

To see more about the missing regulations,  [click here](#). They have also done so unlawfully because Subtitle A of the [Internal Revenue Code](#) applies exclusively and only within the **federal** United States (the [federal zone](#)) rather than on nonfederal land within the sovereign

[states](#) of the Union. Among the many reasons why the federal income tax only applies within the federal zone include the following:

1. The federal government has no "[police powers](#)" inside states of the Union because these powers are reserved to the states under the [Tenth Amendment](#).
2. All "[Acts of Congress](#)", including the entire Internal Revenue Code, apply only within the [territory](#) of the United States government, of which states of the Union are not part because they are [foreign states](#) (see [86 C.J.S. §1](#)).
3. The prohibition against declaratory judgments of federal courts found in [28 U.S.C. §2201](#) disallows these courts from ruling on rights within the context of federal income taxes. There is only one place where Constitutional rights may not be enforced in federal courts or where Congress has the legislative authority to suspend enforcement of Constitutional rights in courts of justice, which is inside the [federal zone](#) as per Downes v. Bidwell, [182 U.S. 244](#) (1901). That case also points out that the Congress cannot legislate away the applicability of rights to states of the union.
4. As per the Federal Register Act, [44 U.S.C. Chapt. 15](#), enforcement regulations are required in order for any part of the Internal Revenue Code to have general applicability to the public at large, and none exist. Therefore, the Internal Revenue Code is [special law](#) that applies only to elected or appointed federal [employees](#). No enforcement regulations are required for laws that only apply to federal employees.
5. The graduated income taxes that apply in the case of the IRS Form 1040 are unconstitutional when applied outside the [federal zone](#), because they violate the requirement for [uniformity](#) found in [Article 1, Section 8, Clause 3](#) of the [U.S. Constitution](#). At least two state Supreme Court cases have agreed with this conclusion. See *Culliton v. Chase*, 25 P.2d 81 (1933) and *Jensen v. Henneford*, 53 P.2d 607 (1936).
6. The definitions of "[United States](#)" and "[State](#)" found in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) clearly show that "[United States](#)" in the context of the Internal Revenue Code means the [federal zone](#) ONLY.
7. The [U.S. Tax Court](#) is an [Article I](#) court established through the exclusive legislative authority of Congress under Article 1, Section 8, Clause 17 of the Constitution. The judges in this "court" hold office for a limited term of 15 years under [26 U.S.C. §7443\(e\)](#). The Supreme Court said the following of courts whose judges hold limited rather than lifetime terms, which in turn confirms that the income tax only applies in federal territories, keeping in mind that states of the union are not territories:

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

8.  The states of the Union are "[nations](#)" under the law of nations and no nation can enforce its legislation or "[Acts of Congress](#)" (which includes the [Internal Revenue Code](#)) in a sovereign "[foreign country](#)" under the [law of nations](#). To admit otherwise is to admit that the sovereign states of the Union have been conquered and politically subjugated by the federal government in a silent and treasonous coup by a corrupted legal profession, and that we are operating under a "de facto" government not authorized by our Constitution.
9. See [Section 3 of the Tax Deposition Questions regarding Jurisdiction](#) for further details on the limitations of federal jurisdiction.

The above violations of law by the IRS and several others mentioned in our [Great IRS Hoax book](#) makes them more lawless and "abusive" than the people they are allegedly going after for "[tax evasion](#)". As a matter of fact, listening to or heeding the [lies of the IRS](#) and the government in itself (as found in the IRS publications and correspondence between Congressmen and their constituents) constitutes the equivalent of "abusive [extortion](#) based on fraud", for which our government dis-servants ought to be prosecuted under the following criminal statutes:

- [Establishment of itself as a religion](#) in violation of [First Amendment](#) (see [Great IRS Hoax](#), section 4.3.10)
- Tampering with a federal witness (of [illegal activity](#)) in violation of [18 U.S.C. §§1510, 1512, 1513](#)
- [Obstruction of justice](#) under [18 U.S.C. Chapter 73](#)
- Conspiracy against rights under [18 U.S.C. §241](#)
- Extortion under [18 U.S.C. §872](#) .
- Wrongful actions of Revenue Officers under [26 U.S.C. §7214](#)

- Engaging in monetary transactions derived from unlawful activity under [18 U.S.C. §1957](#)
- Mailing threatening communications under [18 U.S.C. §876](#)
- False writings and fraud under [18 U.S.C. §1018](#)
- Taking of property without due process of law under [26 CFR §601.106\(f\)\(1\)](#)
- Fraud under [18 U.S.C. §1341](#)
- Continuing financial crimes enterprise (RICO) under [18 U.S.C. §225](#)
- Conflict of interest of federal judges under [28 U.S.C. §455](#), [28 U.S.C. §144](#), and [18 U.S.C. §208](#)
- Treason under [Article III, Section 3, Clause 1](#) of the U.S. Constitution
- Peonage and obstructing enforcement under [Thirteenth Amendment](#), [18 U.S.C. §1581](#), and [42 U.S.C. §1994](#)
- Bank robbery under [18 U.S.C. §2113](#) (in the case of fraudulent notice of levies)
- Deprivation of rights in violation of [42 U.S.C. §1983](#)


The government likes to cite irrelevant federal case law of ignorant persons who filed the wrong IRS 1040 form as evidence of why the average American is "liable" for I.R.C. [Subtitle A](#) taxes, but such cites are irrelevant and [void judgments](#) when applied to the very different citizenship ("non-citizen National") and filing status of those people using materials on this website.

We make no guarantees or promises or representations about the effectiveness of *anything* appearing on this website, nor do we "profit" in any way from the information presented. This website is strictly offered as a religious educational public service designed to:

- Encourage the diligent study of and obedience to the word and the laws of God found in the [Bible](#)
- Encourage freedom and [liberty](#), which means promoting a much smaller and more limited federal government than we have now.
- Encourage [self-government](#) and self-reliance and completely eliminate any need for or dependence on government. This way, people won't need the government or the law profession or lawyers to be involved in their lives anymore.
- Encourage the values that made this country great, including patriotism, faith in God, morality, personal responsibility, and strong reliance on family.
- Educate the reader about the federal and state statutes and regulations and about any conflicts these laws might have with God's laws.
- Ensure that both the reader and more importantly their government, obeys all laws and does not harm or abuse its Citizens and inhabitants.
- Encourage people to be more involved in the political process.
- Encourage an ethical and moral government that protects our God-given [Constitutional](#) rights.

6. GOVERNMENT AGREEMENT WITH OUR MATERIALS AND INVITATION TO REBUT EVIDENCE OF GOVERNMENT WRONGDOING

The noteworthy failure of the government to at any time rebut *anything* appearing in our [Great IRS Hoax](#) book or on our website since this site stood up in Nov. 2000 constitutes a legal admission of the truthfulness and accuracy of our materials. If the government wants to assert that any of the materials on this website are in error, then they as the *moving party* have the [burden of proof](#), and they must meet that [burden of proof](#) under the Administrative Procedures Act, [5 U.S.C. §556\(d\)](#) and under the [due process](#) clauses found in the [Fifth](#), [Sixth](#), and [Seventh](#) Amendments BEFORE we will respond to any [summons](#), questions, or unsubstantiated and slanderous accusations.

Attempts at calling our claims "[frivolous](#)" without specifically rebutting the overwhelming evidence of government wrongdoing in our [Tax Deposition Questions](#) and the [Test for Federal Tax Professionals](#) on signed notarized  **IRS** stationary proves the existence of the following by the U.S. government:

- Violation of the [public trust](#) and the [fiduciary relationship](#) between the [sovereign Citizens](#) and the government that is supposed to be its servant under [Natural Law](#) and by the rulings of the supreme Court but has attempted through fraud to elevate itself to being a

tyrant dictator.

- Constructive [fraud](#)
- Violation of [due process](#)
- Unwillingness to accept its Constitutional responsibility to respond to our Petition for Redress under the [First Amendment](#)
- [Frivolous](#) actions: Refusal to identify any legal basis for their lawless and unlawful actions of war against the American people they are supposed to be serving.

"Unlawful. That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The acting contrary to, or in defiance of the law; **disobeying or disregarding the law.** **Term is equivalent to "without excuse or justification."** State v. Noble, 90 N.M. 360, 563 P.2d 1153, 1157. While necessarily not implying the element of criminality, it is broad enough to include it." [Black's Law Dictionary, Sixth, p. 1536]

"Illegal. Against or not authorized by law." [Black's Law Dictionary, Sixth Edition, p. 747]

- [Communism](#)- by government servants:

[TITLE 50](#) > [CHAPTER 23](#) > [SUBCHAPTER IV](#) > Sec. 841.


[Sec. 841. - Findings and declarations of fact](#)

The Congress finds and declares that the Communist Party of the United States [**consisting of the IRS, DOJ, and a corrupted federal judiciary**], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [**and replace it with a defacto government ruled by the judiciary**]. It constitutes an **authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion]** within a [\[constitutional\] republic](#), demanding for itself the rights and [privileges](#) [including immunity from prosecution for their wrongdoing in violation of [Article 1, Section 9, Clause 8 of the Constitution](#)] accorded to political parties, but **denying to all others the liberties [Bill of Rights] guaranteed by the Constitution**. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and politically submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly **[by corrupt judges and the IRS in complete and willful disregard of the Constitution tax laws]** prescribed for it by the foreign leaders of the world Communist movement **[the IRS and Federal Reserve]**. Its members **[the Congress, which was terrorized to do IRS bidding recently by the framing of Congressman Traficant]** have no part in determining its goals, and are not permitted to voice [lawful First Amendment political or religious] dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary, using economic punishment and retribution and unlawful [Bills of Attiander](#)] to carry into action slavishly the assignments given them by their hierarchical [clandestine] chieftains. **Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary and its chronic sin of omission] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members.** The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. **The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using illegal enforcement of tax laws]. Holding that doctrine, its role as the agency of a hostile foreign [commercial and legal] power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States.** It is the means whereby individuals are seduced into the service [as "peons" and "debt slaves"] of the world Communist movement, trained to do its bidding [as surety for endless and ever-expanding government debt], and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

Evidence we have showing personnel from the IRS and the government downloading our educational materials further bolsters our arguments in this area. In accordance with the [Internal Revenue Manual, Section 4.10.7.2.9.8](#), you are *not authorized* and it would be [frivolous](#) to cite any court case below the [supreme Court](#) as your legal authority in your rebuttal, as cites of lower courts only apply to individual taxpayers in question rather than all Americans. Furthermore, please ensure that any cases you cite which involved jury trials involved juries of persons who were peers to us as required by the [Seventh Amendment](#), which means juries with only "non-citizen [nationals](#)" (see [8 U.S.C. §1452](#), [8 U.S.C. §1101\(a\)\(22\)\(B\)](#), and [8 U.S.C. §1101\(a\)\(21\)](#)), not "[U.S. citizens](#)" making the judgment. We promise to post your answers to our questions here unedited for all to read because we want people to hear the truth rather than propagandize them as the government is so fond of doing.

[7. WHY THIS DISCLAIMER IS NECESSARY](#)

The reason why this disclaimer notice is required is not to undermine the accuracy or authority or integrity of this website or the documents posted here, but primarily to prevent the possibility of the author(s) or any of the contributors, who are not necessarily lawyers, from:

- Having their [First Amendment](#) rights infringed because of false allegations on the part of the government that we are trying to incite immediate and specific illegal acts and because of a federal judge who is on the take (see [28 U.S.C. §455](#) and [28 U.S.C. §144](#)) and who would likely rubber stamp such *false* and unsubstantiated allegations.
- Being prosecuted for practicing law without a license from the  [socialist](#) state (professional licenses are yet another government scam to maximize revenues, censorship, and government control over the population in violation of our rights and in violation of the [Separation of Powers Doctrine](#)).

Who might want to prosecute us for that above? How about dishonest and greedy lawyers at the IRS and Department of INjustice, who probably don't want you knowing what is on this website and don't want you administrating or litigating tax issues on your own, because you complicate for them the process of STEALING your money through the massive IRS and government [fraud](#), [extortion](#), and racketeering that is exhaustively exposed on this website.

We also wish to emphasize that it is not our intention to advocate or endorse any illegal or tax protest activity. We are "illegal protesters" only in the sense that we protest "illegal assessments" imposed or enforced by our government. Quite the contrary, it is our intention to show you how to force the U.S. Government to obey and follow its own tax laws exactly as they currently exist, and especially the [Constitution](#). Clearly, up until now, the [IRS](#) and our government definitely have NOT been doing this, and we believe that our own collective political apathy and legal ignorance are the main causes of that situation.

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