

**IMF DECODING
CLIENT INSTRUCTION SHEET AND APPLICATION**



TABLE OF CONTENTS

TABLE OF CONTENTS..... 2

1. GETTING STARTED..... 6

2. TYPES OF IMF DECODING OFFERED BY SEDM AND REQUIRED CLIENT DELIVERABLES..... 6

2.1 IMF Decode Report Client Deliverables.....7

2.2 IMF Decode Rebuttal Letter Client Deliverables.....8

2.3 Full Service IMF Decode Client Deliverables9

3. UNDERSTANDING THE IMF DECODE PROCESS 9

3.1 PHASE ONE: Initial Privacy Act request for your IRS records9

3.2 PHASE TWO: Information gathering about you to populate our records and simplify the decoding process..... 10

3.3 PHASE THREE: Initial Decoding 11

3.4 PHASE FOUR: Situational Privacy Act Requests 11

3.5 PHASE FIVE: Final Decoding and Rebuttal 11

3.6 PHASE SIX: Maintenance 11

3.7 Further Information About Decoding..... 12

4. SENDING YOUR PRIVACY ACT REQUESTS TO THE IRS..... 12

4.1 The IMF Decoding FOIA Request Packet 12

4.2 Mailing Privacy Act Requests to the IRS..... 12

4.3 What to Do if the IRS Sends you a Letter Indicating a Delay and/or Won't Respond 13

5. SIGNING UP FOR DECODING AND SUBMITTING PRIVACY ACT/FOIA RESPONSES TO US 13

5.1 Signing Up for Decoding After you Receive All Your Privacy Act/FOIA Responses from the IRS 13

5.2 Converting your FOIA responses to PDF format..... 14

5.3 Submitting Privacy Act/FOIA Responses to Us in PDF format 14

5.3.1 Submitting LARGE PDF's to Us that are Greater than 2MB Via File Transfer Protocol (FTP) 14

5.3.2 Submitting PDF's via Email 15

5.4 If quality of FOIA responses poor and cannot be OCR'd 15

6. WHAT TO DO WITH THE REBUTTAL LETTER AND DECODE PACKAGE WE SEND YOU WHEN THE PROCESS IS COMPLETE..... 15

7. FOLLOW-UP AFTER YOU SEND IN YOUR IMF DECODING REBUTTAL LETTER 17

8. POSSIBLE IRS TERRORIST TACTICS AND HOW TO RESPOND TO THEM..... 17

9. FORMS..... 18

9.1 CERTIFICATE OF SERVICE..... 18

9.2 FULL SERVICE IMF DECODING APPLICATION FORM 20

9.3 SOVEREIGNTY EDUCATION AND DEFENSE MINISTRY (SEDM) MEMBER AGREEMENT 23

9.4 MEMBER SATISFACTION SURVEY AND FEEDBACK FORM 26

TABLE OF AUTHORITIES

Other Authorities

Certificate/Proof/Affidavit of Services, Form #01.002 13

Full Service Individual Master File (IMF) Decoding..... 13

Great IRS Hoax, Form #11.302 15

Great IRS Hoax, Form #11.302, Chapters 4 and 5..... 15

ICS Case History File..... 9

Illegal Substitute For Return (SFR) documents 11

IMF Complete transcript..... 9

IMF Decode Rebuttal Package..... 17

IMF Decoding Client Instruction Sheet, Form #01.011 10

IMF Decoding Privacy Act Request, Form #03.015 6, 7, 8, 9, 12, 13

IMF Specific transcript 9

Individual Master File (IMF) Decoding Course, Form #12.005 9, 12

Internal Revenue Manual section 4.10.7.2.9.8	18
IRS Document 6209	12
IRS Form 23C Assessment Certificates	11
Lien documents	11
Mailboxes Etc.	18
Master File (MF) Decoder.....	11
Master File (MF) Decoder Professional	15
Master File Decoder, Professional Edition CD-ROM.....	12
Member Agreement	4, 6, 17, 23
Non Master File (NMF) transcript	9
Postal Annex	18
SEDM Contact Us Page	16
SEDM Member Agreement, Form #01.001	23
SEDM Support Page, Section 3.4: Video Tutorial: Submitting files to SEDM that are too large to email as attachments	14
Tax Deposition Questions, Form #03.016.....	18
TXMOD reports.....	11
TXMODA and IMFOLT transcripts	9
Video Tutorial: Producing Client Deliverables Needed for an IMF Decoding Rebuttal Letter, SEDM Support Page, Section 7.7	8

REVISION HISTORY

<i>Date</i>	<i>Version</i>	<i>Description</i>
8/31/04	1.01	<ol style="list-style-type: none"> 1. Added section 3. 2. Changed the title to section 5. 3. Expanded section 2.2 to add complaint information.
9/1/04	1.02	<ol style="list-style-type: none"> 1. Updated member agreement.
9/18/04	1.03	<ol style="list-style-type: none"> 1. Expanded the Member Agreement in Section 10 to further explain the Fifth Amendment response to questions about SEDM and add additional definitions of terms. 2. Expanded the Member Agreement in Section 10 to mention conflicts of interest of federal judges and attorneys admitted to practice before federal courts.
10/14/04	1.04	<ol style="list-style-type: none"> 1. Added section 12: Member Satisfaction Survey and Feedback Form.
10/19/04	1.05	<ol style="list-style-type: none"> 1. Updated the Member Agreement in section 10.
11/11/04	1.06	<ol style="list-style-type: none"> 1. Updated the Member Agreement in section 10.
12/13/04	1.07	<ol style="list-style-type: none"> 1. Revised section 5 to mention blocking of our fax number. 2. Updated section 7 to be in sync with what is on the IMF Decode Rebuttal Letter. 3. Updated the Member Agreement in Section 10. New section names and numbers were added and it was beefed up considerably. 4. Added section 8: "Follow-Up After you Send In Your IMF Decoding Rebuttal Package".
2/26/05	1.08	<ol style="list-style-type: none"> 1. Replaced the Member Agreement in section 11. 2. Fixed several spelling and grammar errors throughout the document. 3. Created Section 9 "Forms" and put all level 1 headings after that into level 2 subsections of this new section. 4. Added section 9.
5/1/05	1.09	<ol style="list-style-type: none"> 5. Updated the Member Agreement in section 10.3.
6/20/05	1.10	<ol style="list-style-type: none"> 1. Updated the Member Agreement in section 10.3.
8/12/05	1.11	<ol style="list-style-type: none"> 1. Updated the Member Agreement in section 10.3.
11/11/05	1.12	<ol style="list-style-type: none"> 2. Updated the Member Agreement in section 10.3.
1/3/05	1.13	<ol style="list-style-type: none"> 1. Updated the Member Agreement in section 10.3. 2. Corrected bad links throughout the document.
1/27/06	1.14	<ol style="list-style-type: none"> 1. Updated Member Agreement in section 10.3.
2/7/06	1.15	<ol style="list-style-type: none"> 1. Updated Member Agreement in section 10.3.
8/23/06	1.17	<ol style="list-style-type: none"> 1. Deleted content of section 10.3 and added a link in that section to the latest Member Agreement.
11/21/06	1.18	<ol style="list-style-type: none"> 1. Updated section 10.2.
11/10/07	1.20	<ol style="list-style-type: none"> 1. Updated section 2.5 to remove decoder CD. 2. Updated section 10.2 to remove decoder CD. 3. Swapped sections 2.1 and 2.2. 4. Rewrote sections 2.1 and 2.2. 5. Expanded section 1.
3/12/09	1.21	<ol style="list-style-type: none"> 1. Created new section 3: Sending In Your Privacy Act Requests. Placed former sections 4 and 6 underneath it. 2. Created new Section 4: Submitting Privacy Act Responses to Us. Placed former sections 3 and 5 underneath it. 3. Updated section 8.3. 4. Updated section 2.7. 5. Added a table of authorities to the beginning. 6. Updated section 5 to remove specifics about preparing W-8BEN, Form 56, and corrected information returns. 7. Expanded section 8.2: Application form, to add years during decoding period that the member filed. Also renamed "individual" to "member".

<i>Date</i>	<i>Version</i>	<i>Description</i>
6/30/09	1.22	<ol style="list-style-type: none"> 1. Renamed section 3. 2. Deleted section 4.3.3: Faxing to us. 3. Revised sections 4.1 through 4.3. 4. Fixed several spelling errors. 5. Fixed page numbering problems. 6. Added section 3.1: The IMF Decoding FOIA Request Packet.
2/23/10	1.23	<ol style="list-style-type: none"> 1. Renamed document from “Full Service IMF Decoding. . .” to “IMF Decoding...” 2. Added section 2: Types of IMF Decoding offered by SEDM. 3. Assigned a paged number to the form and posted in the Member Subscriptions area.
7/17/2016	1.24	<ol style="list-style-type: none"> 1. Updated all links to account for site upgrade. 2. Replaced “Kinkos” with “Fedex Office”. 3. Removed forum uploading option for deliverables. 4. Updated the application form.

Thank you for requesting a Full Service IMF Decode from Sovereignty Education and Defense Ministry (SEDM)!

It is important that you read this entire pamphlet before we begin the decoding process for you, in order to make sure the process goes smoothly. The purpose of this document is to summarize the things we will need your help with in obtaining your records from the IRS under the [Privacy Act, 5 U.S.C. §552a](#). This information will be required in order to complete the IMF decoding that you expect us to perform, and to thereby develop valuable evidence of government wrongdoing in the handling of your tax records.

1. GETTING STARTED

Thank you for obtaining the SEDM IMF Decoding Service! This short document summarizes how our service works and the things we need from you in order to complete it. These things are summarized below, in the sequence they need to be accomplished:

1. Complete the Full Service IMF Decoding Application found in section 9.2 later and email it to us.
2. Complete the SEDM Member Agreement found in Section 9.3 later, scan it in as a PDF or make a jpg file using a smartphone, and email it to MemberAgreements(AT)sedm.org.
3. If you haven't already done so, please IMMEDIATELY send out the IMF Decoding Privacy Act Requests using the following free form on our website according to the instructions provided:

IMF Decoding Privacy Act Request, Form #03.015

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

4. Assemble all of IRS responses to the three FOIA requests you sent out in the previous step in date sequence, with the first response on the top. Make sure the pages are in the proper sequence and are not mixed up. Scan these documents in high resolution, preferably 600DPI, into PDF files and then email these responses in their entirety in groups of no more than ten pages to MemberAgreements(AT)sedm.org.
5. Read the rest of this pamphlet so you know what to expect out of the IMF decoding process.

After we receive each transmittal via either an email PDF attachment or a cloud drive link, we will send you a confirmation via email in Acrobat form acknowledging everything we received in order to ensure that we got all the pages.

2. TYPES OF IMF DECODING OFFERED BY SEDM AND REQUIRED CLIENT DELIVERABLES

SEDM offers six types of IMF decoding tools and services. Below is a tabular summary of each type:

Table 1: Summary of Types of IMF Decoding

#	Type	Description	Store Item Number
1	MF Decoder Std	You do the FOIA requests and decode entirely yourself, do all the data entry manually, and create your own rebuttal letter.	2.01
2	MF Decoder Pro	You do the FOIA requests and decode entirely yourself. Data entry is automated using the MF Report import feature. You use the sample rebuttal letter contained on the MF Decoder Pro CD.	2.02
3	IMF Decode Report	You do the FOIA requests yourself, scan them in as a PDF in black and white, 300DPI, email them to us. We produce the IMF Illegals Summary report and IMF decode report for all affected years and email it back to you. You write your own rebuttal letter.	4.03
4	IMF Decode Rebuttal Letter	You obtain the MF Decoder, do all your own FOIAs, and send us the IMF Illegals Summary and IMF Decode reports for all affected years. We prepare the rebuttal letter for you based on the materials you give us and email it back to you electronically. The suggested donation amount for this service is \$500. You sign up using the donate button on our website.	4.04
5	Full Service IMF Decode: Single Individual	You as a single individual do the FOIA requests, collect the responses, and scan them in as Adobe PDF in black and white, 300DPI. You email these to us and we prepare the IMF Decode Reports and IMF Decode rebuttal letter.	4.01
6	Full Service IMF Decode: Married Couple	You as a married couple do the FOIA requests, collect the responses, and scan them in as Adobe PDF in black and white, 300DPI. You email these to us and we prepare the IMF Decode Reports and IMF Decode rebuttal letter.	4.02

The following subsections summarize the deliverables required of the Client, which means YOU, the READER, for each type of decode service we offer.

2.1 IMF Decode Report Client Deliverables

For this type of service, we require the following specific deliverables from the Client in order to deliver the service or information requested:

1. You obtain the deliverables for this service from the IRS using the following form on our website:

IMF Decoding Privacy Act Request, Form #03.015

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

For instructions on how to use the above, read the cover page of the form and section 4 later.

2. After you receive your FOIA responses back from the IRS in step 1, you are ready to create the deliverables for the next step.
3. To create the deliverables for this evolution, you must either have a scanner or access to a scanner, and you must have Adobe Acrobat Standard or Adobe Acrobat Professional installed on your computer or the computer you use. Other software vendors also made PDF scanning tools, but Adobe’s product is the most reliable and most recommended.
4. If you:
 - 4.1. Don’t have a scanner but you do have the PDF software, find a friend who does and use their scanner.
 - 4.2. Have a scanner but don’t have the PDF software, then produce GIF or JPG files, ensuring that they are named IN PAGE SEQUENCE, and zip them up into a zip file.
 - 4.3. Want to pay someone else to do it, most office supply and Fedex Office stores have a service for scanning in documents and making them into PDFs for you. All you have to do is bring a USB flash disk or thumb drive with you to put the PDF on.
5. Scan in all of the FOIA responses you received from the IRS.
 - 5.1. Scan in 300 DPI, Black and white.
 - 5.2. DO NOT scan in color, as the file will end up being too large to email to us.
6. Email the PDFs to us as attachments to your email.
 - 6.1. Please try to break the attachments up into groups with a cover page that tells us the page sequence so we can reassemble them without confusion.
 - 6.2. DO NOT send attachments totaling more than 10MB with any single email or the email will likely bounce.

2.2 IMF Decode Rebuttal Letter Client Deliverables

For this type of service, we require the following specific deliverables from the Client in order to deliver the service or information requested:

1. You obtain the deliverables for this service from the IRS using the following form on our website:

IMF Decoding Privacy Act Request, Form #03.015
<http://sedm.org/Forms/FormIndex.htm>

For instructions on how to use the above, read the cover page of the form and section 4 later.

2. If have MF Decode Professional and you want to automate IMF Specific and IRPTRN data entry, then you will need to do the following FOIA Response data conversion:
 - 2.1. If you:
 - 2.1.1. Don't have a scanner but you do have the PDF software, find a friend who does and use their scanner.
 - 2.1.2. Have a scanner but don't have the PDF software, then produce GIF or JPG files, ensuring that they are named IN PAGE SEQUENCE, and zip them up into a zip file.
 - 2.1.3. Want to pay someone else to do it, most office supply and Fedex Office stores have a service for scanning in documents and making them into PDFs for you. All you have to do is bring a USB flash disk or thumb drive with you to put the PDF on.
 - 2.2. Scan in all of the FOIA responses you received from the IRS.
 - 2.2.1. Scan in AT LEAST 300 DPI, Black and white.
 - 2.2.2. DO NOT scan in color or grayscale, as the file will end up being too large to email to us.
3. After you receive your FOIA responses and have done all data conversion, you must enter all the IMF data into the MF Decoder yourself using one of the two options:
 - 3.1. If you have MF Decoder Standard, you must enter the data manually.
 - 3.2. If you have MF Decoder Professional and Omnipage 17 or later, you can scan in the FOIA responses and automate the data entry of all IMF Specific and IRPTRN reports.
4. Next, you must execute the "Find Illegals" button on the "IMF Decoding" form within MF Decoder for each year you want decoded.
5. Now you must print out the reports necessary for us to do the decode:
 - 5.1. To create the deliverables for this step, you must have Adobe Acrobat Standard or Adobe Acrobat Professional installed on your computer or the computer you use. Other software vendors also made PDF scanning tools, but Adobe's product is the most reliable and most recommended.
 - 5.2. Go to the IMF Decoding screen of the MF Decoder.
 - 5.3. Select the Client you did the decoding for in the lastname or SSN box using either the Search function (Ctrl-F) or the Record Selectors for the client at the bottom of the screen.
 - 5.4. Go to the top of the form and select "IMF Decoding Illegals Summary Report" in the drop down listbox.
 - 5.5. Select the Adobe PDF as your default printer using "Start->Printers", right clicking on Adobe PDF, and selecting "Set as Default Printer".
 - 5.6. Click on the "Print" button to print to the PDF application.
 - 5.7. Click on the "Decode/data entry" tab on the IMF Decoding screen.
 - 5.8. Click on the record selector right arrow for the decode year at the bottom of the screen to move to the next year record for the client selected.
 - 5.9. Go to the top of the form and select "IMF Decoding Report" in the drop down listbox.
 - 5.10. The Adobe print dialog will come up. Give the printout a filename of the YEAR you are printing and the DATE printed.
 - 5.11. Click on the "Print" button to print to the PDF application.
 - 5.12. Repeat steps 11.8 through 11.11 again until all the years are printed
6. Email the PDFs generated in the previous step to us at "sedmorders@runbox.com".
 - 6.1. Please try to break the attachments up into groups with a cover page that tells us the page sequence so we can reassemble them without confusion.
 - 6.2. DO NOT send attachments totaling more than 10MB with any single email or the email will likely bounce.

If you would like a video tutorial on how to accomplish the entire content of this section, visit the following location on our website:

Video Tutorial: Producing Client Deliverables Needed for an IMF Decoding Rebuttal Letter, SEDM Support Page, Section 7.7
<http://sedm.org/Support/Support.htm>

2.3 Full Service IMF Decode Client Deliverables

This service has the same client deliverables as the IMF Decode Report in section 2.1 above.

3. UNDERSTANDING THE IMF DECODE PROCESS

After you have sent us your application, we then highly recommend reading our article on the Full Service IMF Decoding process below so that you know what we are doing for you.

Full-service decoding is defined as follows:

Definition: IMF Decoding is the process of obtaining copies of the records that the IRS maintains about you and using every piece of IRS literature and the tax laws themselves in an effort to completely understand what those records mean and how they will be interpreted by both the IRS and the courts if they are used as evidence in litigation. The process also involves using the Privacy Act to amend inaccuracies found in IRS records in order to remove illegally assessed liabilities so that you pay only what the law says you owe, which in most cases is nothing.

At SEDM, we offer two types of IMF decoding:

1. Full-service decoding: we handle obtaining, decoding, and rebutting your IRS electronic records for you. The extent of your involvement is to sign the Privacy Act requests we generate in order to obtain your records and drop it in the mail. This approach is more costly.
2. Self-service decoding: you obtain our [Master File \(MF\) Decoder program](#) for a relatively small cost, read the user manual, install and use the program yourself to decode your files, and generate your own rebuttal letter to correct erroneous records.

Which of the two methods above that you choose will be determined by your specific needs, the timeframe involved, the quality of the result you desire, and what you can afford. Either way, we are glad to help you with this process. The remainder of this article will focus on Full Service IMF Decoding.

We have prepared a presentation to give you an overview of the IMF Decoding process as follows. This presentation was given at one of our classes. We recommend looking over this presentation to give you a very good background on the decoding process:

[Individual Master File \(IMF\) Decoding Course](#), Form #12.005
<http://sedm.org/LibertyU/IMFDecoding.pdf>

Our Full-Service IMF Decoding includes five phases:

3.1 PHASE ONE: Initial Privacy Act request for your IRS records

This phase is accomplished BEFORE you sign up for our service and it is accomplished by sending three separate FOIA requests over a three week period using the following form posted on our website:

[IMF Decoding Privacy Act Request](#), Form #03.015
<http://sedm.org/Forms/03-Discovery/IMFDecodingFOIA.pdf>

The following information is requested for each individual Freedom of Information Act requests:

1. FOIA #1: [IMF Complete transcript](#), [IMF Specific transcript](#), Non Master File (NMF) transcript, ICS Case History File
2. FOIA #2: TXMODA and IMFOLT transcripts
3. FOIA #3: Examination and Substitute For Return information as well as Information Returns.

The Initial PA requests above are grouped into three successive requests to make it easier for the IRS to gather the information and to prevent them from balking at or delaying a request because it is too extensive. The response to each Privacy Act request by the IRS takes a minimum of 20 days (see [5 U.S.C. §552\(a\)\(6\)\(a\)\(i\)](#)) and can take usually up to about 45 days. Some clients become indignant when they learn that the IRS can take up to 45 days, which violates the Privacy Act at [5 U.S.C.](#)

[§552\(a\)\(6\)\(a\)\(i\)](#). They ask us what they should do about it. When this happens, we tell them that the reason the IRS chronically gets away with violating this law is because people like them don't complain and let them get away with it. If you want to complain, then don't complain to us. Send a formal complaint with the following two organizations:

1. Treasury Inspector General for Tax Administration (TIGTA), Fraud, Waste and Abuse Hotline:

http://www.ustreas.gov/tigta/contact_report.html

By *Online Form* or Email (*TIGTA Hotline Complaints Unit*):

Remember: if you submit your complaint via the online form or email, it is possible - though unlikely - that others could read it since the internet is not secure.

By *Phone*:

Call toll free: 1-800-366-4484

By *Fax*:

(202) 927-7018

By *Mail*:

Treasury Inspector General for Tax Administration
Hotline
P.O. Box 589
Ben Franklin Station
Washington, DC 20044-0589

2. Commissioner of the Internal Revenue Service:

Commissioner of Internal Revenue
1111 Constitution Avenue, N.W.
Washington, DC 20081

Some clients also ask whether there has ever been a case where the IRS refused to provide ANYTHING in response to the Privacy Act request. The answer, so far, to that question, is no. We always get back what we ask for.

3.2 PHASE TWO: Information gathering about you to populate our records and simplify the decoding process

AFTER you receive the IRS responses back for all three FOIAs, you:

4. Sign up for our decoding service at the following link:
IMF Decoding Signup Page
<http://sedm.org/ItemInfo/Services/IMFDecoding/DecodingSignup.htm>
5. Receive a confirmation email back from our bookstore.
6. Follow the instructions in the confirmation email to download the IMF Decoding Client Instruction Sheet, Form #01.011.
7. Fill out the IMF Decoding Application included with the IMF Decoding Client Instruction Sheet and submit it to us on our Contact Us page as a scanned PDF.
<https://sedm.org/about/contact/>
8. Email to us the IRS responses to ALL THREE of the FOIAs as PDF files. Send to MemberAgreements(AT)sedm.org in groups of no more than 10 pages so that it won't be dropped because the attachments are too large.

The information gathered on our IMF Decoding Client Instruction Sheet includes:

- Personal information
- List of IRS notices you have received
- Finding out your tax situation, including the tax years you are concerned about

3.3 PHASE THREE: Initial Decoding

The transcripts obtained in Phase Two above are received, entered into our [Master File \(MF\) Decoder](#). These usually trickle in from the IRS piecemeal. Each transcript or report requested is used to populate various fields in the MF Decoder. Some fields are not decoded by the MF decoder and these are manually analyzed. The output of the decoding process includes the following:

- All IRS responses will be sent to you in Adobe Acrobat PDF format
- A [Master File \(MF\) Decoder](#) report for each calendar year will be sent to you in Adobe Acrobat format. These reports can be large, up to 45 pages for complicated records

3.4 PHASE FOUR: Situational Privacy Act Requests

Based on the output of the Initial Decoding in Phase Three above, the status of your situation and your IMF record is evaluated. Situational Privacy Act requests are generated and sent to you so that you can request additional information about specific suspect characteristics in your IMF. The situational information which may be requested in this phase includes:

1. [IRS Form 23C Assessment Certificates](#)
<http://famguardian.org/TaxFreedom/CitesByTopic/23CAssessmentCert.htm>
2. Forms completed during the assessment process
3. Lien documents
4. Illegal Substitute For Return (SFR) documents
5. [TXMOD reports](#)
<http://sedm.org/ItemInfo/Services/IMFDecoding/Sample-TXMOD-021215.pdf>

The additional evidence requested can then be used in documenting fraud on the part of the government and identifying the specific IRS employee who committed the fraud. In most cases, situational requests deal with a specific Document Locator Number (DLN), which is usually an illegal assessment in violation of the IRS' own internal procedures, the Internal Revenue Code, and/or 26 CFR. These illegal assessments and their Document Locator Numbers appear on both the Privacy Act transcript and the IMFOLT report.

3.5 PHASE FIVE: Final Decoding and Rebuttal

About 2-4 weeks after you receive the output of Phase Three above from the IRS, you will receive the following in Adobe Acrobat format via email:

1. A rebuttal letter explaining all of the defects in your IRS records which you can send to the office that you normally send your tax returns or notice responses
2. Instructions for mailing the rebuttal letter on the cover sheet.
3. A CD-ROM (in CD-R format) containing:
 - 3.1. All of the deliverables and correspondence from the previous steps
 - 3.2. Exhibits extracted from IRS publications showing the meaning of every field that was decoded during Phases Three and Five
 - 3.3. Privacy Act request forms you can use to keep your IMF information current during Phase Five, the Maintenance phase

After you mail out the IMF Decoding Rebuttal Letter, you may receive a response back from the IRS, which often takes the form of an automated LTR3175. You need not respond to this.

3.6 PHASE SIX: Maintenance

This phase involves additional discretionary actions on your part. From this point on, you are on your own. Phase Six includes:

- Sending out the Situational Privacy Act requests identified in Phase Four
- Initiating a follow-up periodic Privacy Act request for your IMF to ensure that your information about what the IRS knows stays current. We include the form for doing this as a deliverable of Phase Two above

- If additional decoding is required for the Situational Privacy Act Requests requested in Phase Four, you can obtain the [MF Decoder program](#) to decode what you get back from the IRS.

To order or inquire about pricing for Full Service IMF Decoding [click here](#).

3.7 **Further Information About Decoding**

1. [Return to the Full Service IMF Decoding shopping cart item](#)
<http://sedm.org/shop/full-service-imf-decode-and-rebuttal-single-manwoman/>
2. [Individual Master File \(IMF\) Decoding Course](#), Form #12.005
<http://sedm.org/Forms/FormIndex.htm>
3. [Master File Decoder, Professional Edition CD-ROM](#)
<http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm>
4. [IRS Document 6209](#) (used to decode your IMF)
<http://famguardian.org/PublishedAuthors/Govt/IRS/6209Manual/toc.htm>

4. **SENDING YOUR PRIVACY ACT REQUESTS TO THE IRS**

4.1 **The IMF Decoding FOIA Request Packet**

You should not sign up for IMF decoding until AFTER you have received all required FOIA responses back from the IRS provided in the form below.

[IMF Decoding Privacy Act Request](#), Form #03.015
<http://sedm.org/Forms/FormIndex.htm>

4.2 **Mailing Privacy Act Requests to the IRS**

We may be sending you via email some Situational FOIA or Privacy Act requests. Below are the procedures for handling these requests:

1. The Privacy Act requests we send you will arrive via email as an Adobe Acrobat file. When you receive them, print them out and then read it carefully and completely. Check for errors in the data. If there is an error, then the IRS may reject the request and this will slow down the decoding process. If there is a problem or error in the request, you are encouraged to call or email us at the contact above to get it promptly fixed and have a revised Privacy Act notice sent to you.
2. After you have read the Privacy Act (PA) request and resolved all the errors, sign the request in blue ink.
3. Make a photocopy of your driver's license and attach it to the original request.
4. Make one copy of the original signed request and the driver's license page.
5. Address an envelope with the address on the request, but do not seal it.
6. Put the copy of the PA request in the envelope and keep the original copy with the envelope.
7. Next, go to the post office to mail the copy of the request.

IMPORTANT: The requests you receive should be sent to the IRS *individually* as you receive them rather than bunched up into one big envelope and sent out as a big group. This means that if you received multiple requests and procrastinated to the last minute before sending them, you should send them in individually. If you obtained a Full Service IMF Decode for a married couple, it also means that the FOIA request for each spouse should be sent separately and on a separate day, and not together with the other spouse. The reason we space them out is so that the IRS doesn't get overwhelmed with the Privacy Act request and decide to drag out or not respond to it at all.

8. Once at the Post Office with the open envelope, get a Certified Mail green card and send the letter certified mail with return receipt requested. Fill out the card and then transcribe the certified mail number onto the lower left corner of the cover page of both the original and copy Privacy Act Request Letter as well as the green card. Carefully describe on the green card exactly what you are mailing, and the number or pages. Be as detailed as possible.
9. Seal the envelope with the copy of the request and keep the original request and driver's license copy for your records.
10. Mail the request and staple the Post Office receipt to the original request. Put the original of your request in your files for safe keeping.

11. When the Certified Mail green cards come back, you should save these and staple them to the original PA Request letter that you kept. This may be useful later as legal evidence if the IRS balks at satisfying the request.
12. Wait. Under federal law at 5 U.S.C. §552a(6)(A)(i), the IRS has no more than 20 days to respond. Sometimes, responses can take up to 35 days, but this is unusual. If you have a problem with a timely response, then we have a letter to help motivate them which we can send you upon request.

4.3 **What to Do if the IRS Sends you a Letter Indicating a Delay and/or Won't Respond**

We try very hard to ensure that our Disclosure Office addresses are correct. Occasionally, the IRS may change the address and not make that information available to the public. For such a case, your FOIA request may be returned to sender unopened.

We have also received reports from our readers that even when the Disclosure Office mailing address is correct, the IRS has refused to accept certified mail because they are either overworked, or want to buy some time to make your life miserable during their collection process. When this happens, the only recourse is first to call the IRS 800 number and have them provide the correct mailing address. If they tell you that your address is correct, then you will need to resend the FOIA request with a Certificate of Service signed by a notary. You can find this form to attach to your request later in Chapter 7. You can also find it online website at:

Certificate/Proof/Affidavit of Services, Form #01.002
<http://sedm.org/Forms/FormIndex.htm>

When you resend the PA request that has been rejected by the IRS:

1. Do NOT use a Certified Mail card or the PA request it will be rejected again by the IRS.
2. Have a third party at a Mailboxes Etc or Postal Annex fill out the top half of the Certificate of Service and then have a second person at the store notarize their identity. Ensure that the person filling out the top of the Certificate of Service of lists in detail everything in the envelope you are sending, including the name of each document or exhibit and the number of pages.
3. Make a photocopy of the Certificate of Service and attach the photocopy to the PA request copy you are resending. Keep the original notarized Certificate of Service for your records.
4. The envelope should only have a return address with no name, so the IRS will not be able to tell who sent it without first opening it, and then their goose is cooked because at that point, you have certified and legally admissible evidence that it was sent to them.
5. Have the process server at the Postal Annex or Mailboxes etc. personally seal the envelope and drop it in the mailbox or deliver it to the post office.

5. **SIGNING UP FOR DECODING AND SUBMITTING PRIVACY ACT/FOIA RESPONSES TO US**

5.1 **Signing Up for Decoding After you Receive All Your Privacy Act/FOIA Responses from the IRS**

You should not sign up for IMF decoding until AFTER you have received all required FOIA responses back from the IRS provided in the form below.

IMF Decoding Privacy Act Request, Form #03.015
<http://sedm.org/Forms/FormIndex.htm>

When the IRS sends back ALL their responses to your Privacy Act requests, you are ready to begin decoding. You will first need to sign up for decoding on our website at the address below:

Full Service Individual Master File (IMF) Decoding
<http://sedm.org/ItemInfo/Services/IMFDecoding/IMFDecoding.htm>

After you sign up, you will receive an order confirmation email telling you to immediately submit all the responses to your Freedom of Information Act requests that you sent to the IRS.

5.2 Converting your FOIA responses to PDF format

To submit PDF documents, you must scan them in with a scanner in high resolution mode at least 300 DPI or higher. as an Adobe Acrobat PDF and email them to us as an attachment. Scan them in as Adobe PDF's, which is about 100Kbytes per page. A two inch thick pile would be about 400 pages or 40 Mbytes. If you don't have either a scanner or the PDF software that can make the PDF for you, any Staples or Office Depot can scan it in for you and turn it into a PDF for a fee.

The Adobe Standard software used in producing the PDF is available from most computer stores and costs about \$200. You can also use a friends computer if they have Adobe PDF software and a scanner.

IMPORTANT! It is VERY important that you NOT do any of the following with the FOIA request responses you receive back from the IRS:

1. Write ANYTHING on them, and especially in black ink that is the same color as the characters.
2. Spill food on them.
3. Run them through a low quality copier before you scan them.
4. Scan them in a resolution mode lower than 300 DPI. 300 DPI black and white or higher is preferred.
5. Fax them to yourself to convert them to PDF because you don't have a scanner. This is a VERY low resolution scan.

We emphasize that we electronically scan in the PDFs you send us and require the best quality possible to minimize the amount of data entry time required and the cost of providing you the service. If the final PDF's you send become distorted or their optical quality degenerates, you interfere with the character recognition process and we may have to cancel the decode because it would be too labor intensive and therefore costly to provide a full decode.

5.3 Submitting Privacy Act/FOIA Responses to Us in PDF format

There are only three two approved or acceptable methods to submit your FOIA responses to us:

1. Submit files larger than 2MB via a Microsoft Onedrive account. Consolidate all pages into a SINGLE pdf and email us a link through your Contact Us page.
<https://sedm.org/about/contact/>
2. Submit files larger than 2MB via our website Contact Us page as an attachment.
<https://sedm.org/about/contact/>
3. Email the PDF's to us in groups of 50 pages to keep the attachment size down.

WARNING: Please DO NOT:

1. Attempt to fax us your FOIA responses. We will reject them. The ONLY approved method for submitting your FOIA request responses is by the above method.
2. Send or attempt to send the FOIA response documents via postal mail or ask for our mailing address. We don't accept postal mail and only accept fax or electronic submittals of all information.

The following subsections describe how to implement the options listed at the beginning of this section. They are listed in order of preference, with the least preferred listed last.

5.3.1 Submitting LARGE PDF's to Us that are Greater than 2MB Via File Transfer Protocol (FTP)

If your PDF files are too large to email to us and you don't have the full version of Adobe Acrobat or the skills to break them into smaller segments, then you will need to submit the files to us via the File Transfer Protocol (FTP) using features built directly into your copy of windows. We have prepared a video demonstration of how to do this at the following location on our website, which you should watch so that you will know how to submit the files correctly with a minimum of personal assistance or training from us.

SEDM Support Page, Section 3.4: Video Tutorial: Submitting files to SEDM that are too large to email as attachments
<http://sedm.org/Support/Support.htm>

5.3.2 Submitting PDF's via Email

When you scan in the PDF, break it up into 50 page blocks and number each block sequentially and copy all the files to a USB flashdisk. Then take the flashdisk home and email each of the blocks to us as attachments numbered sequentially so we can reassemble it in the correct order. We will reassemble and concatenate them when we receive them. The reason for sending the blocks is so that they don't bounce because the attachments are too large. Typically, attachments larger than 5 Mbytes will bounce.

5.4 If quality of FOIA responses poor and cannot be OCR'd

We rely heavily on the quality of the scans of your FOIA responses.

1. Each response PDF we receive is run through an Omnipage OCR scan tool and converted to text files.
2. The text files for each year are then imported into the Master File (MF) Decoder Program.
3. If the quality of the scans are poor, not all the data will import properly and cannot be decoded.

The IMF Decode process suggested donation amount does NOT include hand entering the IMF data into the decoder. That would be far too labor intensive, and especially in the case of large numbers of tax years. Therefore, we reserve the right to refund you money and cancel the decode if the data must be hand entered because it will not import. This is a common occurrence. In such a case, your only recourse is to buy the Master File (MF) Decoder program and enter the data yourself and write your own rebuttal letter. You can obtain the MF Decoder below:

Master File (MF) Decoder Professional
<https://sedm.org/product/master-file-decoder-professional-edition/>

6. WHAT TO DO WITH THE REBUTTAL LETTER AND DECODE PACKAGE WE SEND YOU WHEN THE PROCESS IS COMPLETE

Upon completion of the Decode Process (Phase 5), we will send you an IMF decode and rebuttal package that is customized for your particular situation. Below are the instructions on what to do with this package, which are also contained on the IMF Decode Rebuttal Letter cover sheet itself.

1. Send a copy of the rebuttal letter to the addresses indicated at the beginning using the FIRST Certificate of Service entitled "Certificate of Service: Original Amendment Request". Keep the original IMF Decode rebuttal letter for yourself and the original copy of the Certificate of service. Send a copy of the Certificate of Service with each copy of the letter you send out. Retain and do not send the blank "Certificate of Service: Notice of Default (Serve After 30 days)".
2. Read this rebuttal letter completely and ensure that you understand as much of it as possible. You may need to refer to Our Great IRS Hoax, Form #11.302, Chapters 4 and 5 if you have questions, especially relating to Section 6. Since you are attesting to the accuracy of all facts presented and declaring a personal knowledge, you should do your best to understand everything so that you can defend your beliefs to anyone. This may not happen immediately, but you should always try to progress to this point. You can download the book below:

Great IRS Hoax, Form #11.302
<http://sedm.org/Forms/FormIndex.htm>

3. Complete corrected information returns as indicated in the instructions you receive with the response letter.
4. Complete an amended IRS Form 56 as indicated in the instructions you receive with the response letter.
Complete the amended IRS form W-8BEN as indicated in the instructions you receive with the response letter.
5. Examine the finished letter for any errors and promptly report them if you find them so that they can be fixed before you mail it. Contact us so we can send you a replacement corrected letter if the errors are serious enough.
6. Email or take (on a USB flashdisk or CD) the PDF of the IMF Decode Rebuttal letter to Fedex Office and have them print FOUR copies of the rebuttal letter as follows. One will be the original and the other three will be copies you mail out:
 - 6.1. Double-sided paper.
 - 6.2. 19-hole spiral bound
 - 6.3. Make sure that Fedex Office knows **NOT** to bind the letter into a book unless and until you come in with the completed 4852 forms and add them to Enclosure (D).
 - 6.4. **IMPORTANT:** Make sure they DO NOT print this instruction sheet, because then you won't be able to separate it from the first page of the letter!

7. Take the FOUR copies of the booklet to a Notary Public who also has a second worker in their office who can act as a mail server. This usually going to be a Postal Annex, Mail boxes Etc, or other duplication center store or legal office. Have the mail server and notary pair do the following to the ORIGINAL you are going to keep.
 - 7.1. You sign the end of the letter in section 11 in the presence of the mail server and the notary of both the original and all the three copies.
 - 7.2. Have the mail server inspect the contents and verify that everything listed on the Certificate of Service is accurate.
 - 7.3. Have the mail server complete the top half of the Certificate of Service and sign it on the original and all the copies.
 - 7.4. Have the notary complete the jurat at the end of the Certificate of Service in the beginning on the ORIGINAL and all the copies. Most notaries charge \$10 per signature. If you have them sign the copies, it could cost you \$40 total. If you don't want to spend that much money, have them notarize the original only and then photocopy the original and slip the photocopy inside the front cover of each of the three copies.
 - 7.5. Have the mail server put a copy of the Certificate of Service along with the Rebuttal letter package into an envelope or box, seal it, and personally drop the three letter copies in the mail to the parties you are sending them to as he said he would do on the CERTIFICATE OF SERVICE. Have them fill out the Certified Mail green cards for each of the three copies and send it certified mail. Note that you can't do this for them and they must do it, of the CERTIFICATE OF SERVICE is invalid. Indicate the number of pages and the document sent somewhere on the green card so that you have proof of what you sent.
8. Keep the original letter for yourself and also staple the certified mail receipts to the original. When the certified mail green cards come back, staple them to the original letter as well for safe keeping.
9. One week after you send the Privacy Act Amendment Letter
10. 30 days after mailing the copy of the Privacy Act Amendment Request as directed:
 - 10.1. Make FOUR copies of the original copy of the letter you signed and sent along with the signed "Certificate of Service: Original Privacy Act Amendment Request". You *do not* need to photocopy the voluminous exhibits, just the letter pages. This will cut down on the size of the Notice of Default to be mailed.
 - 10.2. Fill out the "Certificate of Service: Notice of Default" at the beginning of the letter.
 - 10.3. Take the FOUR copies of the original letter and original Certificate of Default to a Notary Public who also has a second worker in their office who can act as a mail server. This usually going to be a Postal Annex, Mail boxes Etc, or other duplication center store or legal office. Have the mail server and notary pair do the following to the ORIGINAL you are going to keep.
 - 10.3.1. You sign the end of the "Notice of Default" letter in the presence of the mail server and the notary of both the original and all the three copies.
 - 10.3.2. Have the mail server inspect the contents and verify that everything listed on the "Certificate of Service: Notice of Default" is accurate.
 - 10.3.3. Have the mail server complete the top half of the "Certificate of Service: Notice of Default" and sign it on the original and all the copies.
 - 10.3.4. Have the notary complete the jurat at the end of the "Certificate of Service: Notice of Default" in the beginning on the ORIGINAL and all the copies. Most notaries charge \$10 per signature. If you have them sign the copies, it could cost you \$40 total. If you don't want to spend that much money, have them notarize the original only and then photocopy the original and slip the photocopy inside the front cover of each of the three copies.
 - 10.3.5. Have the mail server seal the envelope and personally drop the three Notice of Default letter copies in the mail to the parties you are sending them to as he said he would do on the CERTIFICATE OF SERVICE. Have them fill out the Certified Mail green cards for each of the three copies and send it certified mail. Note that you can't do this for them and they must do it, of the CERTIFICATE OF SERVICE is invalid. Indicate the number of pages and the document sent somewhere on the green card so that you have proof of what you sent.

Thank you for your interest in SEDM. It is a pleasure working with and for you, and we hope you are very satisfied with the quality of the ministry educational materials and services that we offer. Your feedback on how to improve our ministry or services is always welcome. Submit your comments to:

SEDM Contact Us Page
<http://sedm.org/about/contact/>

7. FOLLOW-UP AFTER YOU SEND IN YOUR IMF DECODING REBUTTAL LETTER

We are always interested in improving the effectiveness of our IMF Decoding process. Therefore, we want to hear about your IRS experiences *after* sending in the IMF Decode Rebuttal Package! Please help us by kindly submitting to us in high resolution mode the following as a PDF attachment to our Contact Us Page (<https://sedm.org/about/contact/>):

1. Any correspondence you receive back in response to the IMF Decode Rebuttal package.
2. Anecdotes about whether the decode process helped you.
3. Whether the decoding has reduced the IRS attention you have been getting.
4. A completed copy of our Member Satisfaction Survey and Feedback Form contained later in section 9.4.

8. POSSIBLE IRS TERRORIST TACTICS AND HOW TO RESPOND TO THEM

After you send in your IMF Decode Rebuttal Letter, a small number of clients have reported that the IRS has contacted them personally and tried to threaten and harass and terrorize them in the following ways:

1. Telling them that decoding is “frivolous” or illegal.
2. Threatening to penalize them for sending in frivolous paperwork that interferes with the proper administration of the “tax laws”.
3. Going after them under 26 U.S.C. §6700 for abusive tax shelters, by falsely accusing them of decoding professionally for others.

The main reason they are doing the above is to get leverage against us and find out who we are. They may want to try to use you as a pawn or a weapon against us, such as either a witness, informant, or mole. They may even threaten an exorbitant assessment and agree to bargain it down if you cooperate with them. This is obviously extortion and blackmail for which you can prosecute the offending agent. Getting him to say this in writing or on audio tape will really cook his goose in court, we might add. You must remember that we cannot continue to help people like you to defend your God-given Constitutional rights unless you help to protect us from such extortion by simply keeping your mouth shut. It is also important to realize that the Member Agreement you signed at the start of decoding says that you cannot “snitch” on us and that as a Member, the only thing you are obligated or allowed by this contract to say is “Fifth Amendment” in response to every question. The reasons are explained in the Contract. The government CANNOT violate your right to contract either, according to the cites below from the Supreme Court. That is the end of the story and the government is barred from proceeding further:

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

"A state can no more impair the obligation of a contract by her organic law [constitution] than by legislative enactment; for her constitution is a law within the meaning of the contract clause of the national constitution. Railroad Co. v. [115 U.S. 650, 673] McClure, 10 Wall. 511; Ohio Life Ins. & T. Co. v. Debolt, 16 How. 429; Sedg. St. & Const. Law, 637 And the obligation of her contracts is as fully protected by that instrument against impairment by legislation as are contracts between individuals exclusively. State v. Wilson, 7 Cranch, 164; Providence Bank v. Billings, 4 Pet. 514; Green v. Biddle, 8 Wheat. 1; Woodruff v. Trapnall, 10 How. 190; Wolff v. New Orleans, 103 U.S. 358."
[New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 (1885)]

The best way to respond to the IRS terrorist tactics described above is simply to:

1. Remind them that Bills of Attainder, which are penalties without a court trial, are prohibited by Article 1, Section 10, to the U.S. Constitution. Therefore, they cannot penalize or attempt to collect a penalty without a court trial.
2. Demand their published standards for what the meaning of “frivolous” is. Without very specific standards, they are violating your due process by making it impossible for you to determine exactly what is wrong in what you sent.
3. Describe the provisions of the Declaration of Independence, which state that it is your DUTY and your RIGHT to resist and destroy illegal, unconstitutional government actions. The exercise of a right CANNOT be penalized by the government or converted into a crime:

“But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security.”

[Declaration of Independence,

http://www.archives.gov/national_archives_experience/charters/declaration.html]

4. Tell them that they, as the moving party, have the burden of proving everything that they are alleging with evidence under 5 U.S.C. §556(d) *before* you are obligated to respond. This means that:
 - 4.1. They must show you the evidence they have supporting their allegation.
 - 4.2. They must demonstrate their delegated authority to demand the information by giving you a copy of their pocket commission and delegation of authority order.
 - 4.3. They must show you the positive law statute that you violated. This means they can’t quote the IRC, because it isn’t positive law.
5. Remind them that the Rebuttal Letter is a Petition for Redress under the First Amendment for redress of wrongs committed by the government. This is a right protected by the Constitution. No government can penalize you for the exercise of a Constitutionally protected right or convert the exercise of a right into a crime.
6. Remind them that you live in a state of the Union and are not a “citizen”, but a “national” under federal law, and that you are protected by the Constitution and do not reside within their limited territorial jurisdiction consisting only of the “federal zone”.
7. Tell them that before you can speak with them about wrongdoing of others, they must first prove that they are not involved in wrongdoing by:
 - 7.1. Responding to the issues raised in the rebuttal letter point by point. If indeed it is wrong, then they should be able to prove it, and the proof they offer CANNOT come from any court below the Supreme Court or from anything that is not enacted positive law. Internal Revenue Manual section 4.10.7.2.9.8 says that the IRS cannot cite any court below the supreme Court to apply to anyone. Likewise, 1 U.S.C. §204 legislative notes say the Internal Revenue Code is not “Positive Law” and therefore is not law that obligates anyone to anything. If they respond by saying that some parts of it are positive law, then demand that they show the legal authority from the Statutes at Large that supports this conclusion.
 - 7.2. Answering in affidavit form on original government stationery all of the Tax Deposition Questions, Form #03.016 at: <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
8. AFTER they respond to the IRS deposition questions, then remind them that that you signed a contract stipulating that you are not permitted to provide any evidence or testimony relating to who did the decode. Answer each specific question with “Fifth Amendment” but do not offer a blanket response to ALL QUESTIONS of “Fifth Amendment”.

9. FORMS

9.1 CERTIFICATE OF SERVICE

The form on the next page is provided if you want an additional measure of proof of *what* you are sending to the IRS beyond that afforded by the Certified Mail card that the Postal Service uses. The deficiency of the Certified Mail card is that it doesn’t document WHAT was sent, only that SOMETHING was sent. If you are trying to prove what you sent to the IRS, the Certified Mail card is insufficient evidence in a court of law and you need something more authoritative. The form in the next section satisfies that purpose.

To use the Certificate of Service, have a third party mail server complete the top half of the form, and then have a notary certify the identity of the mail server on the bottom half. Since this evolution takes TWO people, you might want to find a Mailboxes Etc. or Postal Annex that has TWO people on duty, and use one of them as the mail server and the other as the notary. Pay the Mail server \$5 or some amount you agree on for their trouble, and then pay the notary their usual notary fee. This works out nicely for us.

CERTIFICATE OF SERVICE

Republic of _____)

Subscribed and Affirmed _____)

County of _____)

I, _____, the undersigned mailer/server, being of sound mind and under no duress, do hereby certify, attest and affirm that the following facts are true and correct, to wit:

1. That, at the city of _____, County of _____ and the Republic of _____ (statename), on the _____, 20____, that, on behalf of (name) _____, a natural person, the undersigned personally deposited the following documents (listed below) inside the envelope, sealed them and transmitted them via the carrier indicated in item 2 below, to wit:

Item #	Document Description	Number of pages
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

Total of ____ () documents with combined total of _____ (____) pages.

2. That I personally mailed said document(s) via (initial those which apply):

_____ United States Postal Office, by **Certified Mail** # _____, Return Receipt Requested

_____ United Parcel Service (UPS), tracking number # _____

_____ Federal Express, tracking number # _____

at said City and State, one (1) complete set of **ORIGINAL** documents, as described in item 1 above, properly enveloped and addressed to (addressee and address):

- 3. That I am at least 18 years of age;
- 4. That I am not related to _____ by blood, marriage, adoption, or employment, but serve as a “disinterested third party” (herein “Server”); and further,
- 5. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.

I now affix my signature to these affirmations.

(Signature): _____, Mailer/Server

(Printed name): _____

NOTARY PUBLIC’S JURAT

BEFORE ME, the undersigned authority, a Notary Public, of the County of _____, Republic of _____ (statename), this _____ day of _____, 20____, _____ mailer/server did appear and was identified by driver’s license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal.

/s/ _____ SEAL
Notary Public

My Commission Expires On:

9.2 **FULL SERVICE IMF DECODING APPLICATION FORM**

Date completed: _____

1. Member Information

Name: _____
 Home Phone: _____
 Work phone: _____
 Email address: _____
 Mailing address: _____
 City: _____ State: _____ Zip: _____
 SSN: _____
 TIN: _____

Status (check one): "Taxpayer" Nontaxpayer
 Are you reading and following our Path to Freedom, Form #09.015? (check one): Yes No
 Did you correct all information returns filed for the years you want decoded as required by our Path to Freedom, Form #09.015? (check one): Yes No
 If the answer to the above question is "NO", please explain why NOT: _____

Place of birth (check only one):
 State of the Union
 Federal enclave within a state, including military hospitals, national parks, etc
 U.S. territory or possession
 Foreign country

Citizenship Status (check one, read our [Form #05.006](#) if this question confuses you):
 "state national" under [8 U.S.C. §1101\(a\)\(21\)](#) and Constitutional but not statutory Citizen
 Statutory "citizen and national of the United States" under [8 U.S.C. §1401](#)

Are you retaining an attorney for tax matters?: Yes No
 Which IRS Service Center do you normally file tax returns or send FOIA requests to (name and address)?: _____

Does your spouse agree with your views on taxation?
 Yes No Not married
 Are you connected legally to your spouse with a marriage license?:
 Yes No Not married

Problem(s) you are currently having with IRS: _____

2. Spouse (if also being decoded)

Name: _____
 Home Phone: _____
 Work phone: _____
 Email address: _____
 Mailing address: _____
 City: _____ State: _____ Zip: _____
 SSN: _____
 TIN: _____

Status (check one): "Taxpayer" Nontaxpayer
 Are you reading and following our Path to Freedom, Form #09.015? (check one): Yes No
 Did you correct all information returns filed for the years you want decoded as required by our Path to Freedom, Form #09.015? (check one): Yes No
 If the answer to the above question is "NO", please explain why NOT: _____

Place of birth (check only one):
 State of the Union
 Federal enclave within a state, including military hospitals, national parks, etc
 U.S. territory or possession
 Foreign country

Citizenship Status (check one, read our [Form #05.006](#) if this question confuses you):
 "state national" under [8 U.S.C. §1101\(a\)\(21\)](#) and Constitutional but not statutory Citizen
 Statutory "citizen and national of the United States" under [8 U.S.C. §1401](#)

Are you retaining an attorney for tax matters?: Yes No
 Which IRS Service Center do you normally file tax returns or send FOIA requests to (name and address)?: _____

Problem(s) you are currently having with IRS: _____

3. IMF Decoding Requirements:

1. Have you decoded with us before?: Yes No
2. Type of decode requested (check one): Single Human Being Couple
3. Years for which decoding required: _____ to _____
4. Years during decoding period in which you filed return(s) and return type filed (1040, 1040NR, statement): _____
5. Last IRS/State Notice Number that you received: _____ Date Received: _____
6. Last Year You Filed Federal Income Taxes: _____ Filing status: Single Married Head of Household
7. Have you ever filed in the married status with your current spouse?: Yes No
8. Form(s) you filed:
 1040/1040A/1040X/1040EZ 1040NR/1040NR-EZ Custom Claim/statement

4. Terms

1. All sales are final and nonrefundable.
2. No specific result is guaranteed or promised from this procedure or service, because the behavior of the criminals running our government is unpredictable.
3. SEDM and its agents will do everything within their power to timely complete this service and deliver the information promised.
4. This service does not include any kind of technical support or telephone support for any issue not directly related to obtaining or understanding what is in the IMF of the Main Human Being.

5. Referral Information

How did you hear about us (check one)?:

- Family Guardian website (<http://famguardian.org/>)
 SEDM website (<http://sedm.org/>)
 Friend
 Other (please explain): _____

Name of person who referred you to us: _____ Phone: _____

6. Signature and Declaration:

I declare under penalty of perjury under the laws of the state I am domiciled in (State name: _____) that:

1. I have read and agree to abide by the SEDM member agreement attached, which I have also signed:
2. I am a "nontaxpayer".
3. I would like SEDM to perform the above requested service for the suggested donation amount appearing on the website.
4. I agree not to call or involve SEDM in any of my personal matters not directly involved with the implementation of this agreement and/or service.

Signature (Main Human Being): _____ Date: _____

Signature (spouse of Main Human Being): _____ Date: _____

7. Where to Submit this Form

When complete with this form, please scan as a PDF and submit to our Contact Us page as an attachment:

<https://sedm.org/about/contact/important-notice-to-all-who-communicate-with-sedm-via-phone-email-or-this-page/>

Upon receipt of your completed application, we will begin your decoding and rebuttal immediately. If you would like more information about all the steps involved and the timeframe, please go to the following address on the web:

<http://sedm.org/ItemInfo/Services/IMFDecoding/IMFDecoding.htm>

Thank You!

9.3 SOVEREIGNTY EDUCATION AND DEFENSE MINISTRY (SEDM) MEMBER AGREEMENT

This form must be filled out and sent in with the Full Service IMF Decoding Application Form in the previous section. Please download and print the latest version of this agreement from the SEDM Website at:

SEDM Member Agreement, Form #01.001

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

DIRECT LINK: <http://sedm.org/Membership/MemberAgreement.pdf>

9.4 MEMBER SATISFACTION SURVEY AND FEEDBACK FORM

We value you as a member of our organization and we want to make sure that your experience with us is satisfying and positive! Therefore, at the conclusion of your IMF Decode, please send in a completed version of our IMF Decoding Customer Satisfaction Survey.

IMF DECODING MEMBER SATISFACTION SURVEY

TO: SOVEREIGNTY EDUCATION AND DEFENSE MINISTRY (SEDM) WEB: http://sedm.org EMAIL: Use our Contact Us page	
FROM:	
Name:	Date:
Voice Phone:	Email address:
Mobile Phone:	
Please answer each question of our Member Satisfaction Survey below. Thanks in advance for the time it took you to complete this important feedback form so that we may continually improve our service to our esteemed members.	
1. I am satisfied with deliverables received as the output of the decoding process (rate from 1 to 10)	1 2 3 4 5 6 7 8 9 10
2. The amount of time required to complete the decoding process was (circle one):	Too short Just right Too long
3. I would rate the quality of the member support I received during the decoding process on a scale of 1 to 10 as (circle one):	1 2 3 4 5 6 7 8 9 10
4. Based on the value received, the suggested donation for the decoding process is (circle one):	a. Too low b. Just right c. Too high
5. I intent to recommend this process to a friend or multiple friends:	Yes No
6. Please rate the value of the service in comparison with other companies or organizations that provide decoding which you have previous experience with (circle one)	a. Better deal than others b. Same quality as others c. Lower quality than others
7. The forms and instructions I received during the process were unambiguous, simple, short, and easy to understand (rate from 1 to 10).	1 2 3 4 5 6 7 8 9 10
8. I would suggest the following improvements to the SEDM IMF decoding process based on my own experiences:	
9. I have the following narrative comments to make about the services and deliverables I received as part of the IMF decoding process:	

NOTE: Any information provided by you on this form will only be used for resolving this specific issue. It will not be sold or marketed or disclosed to any third party and will promptly be destroyed after the issue it identifies is resolved. We are contractually bound to keep the identity and personal information about our members strictly confidential and secret at all times.