

AFFIDAVIT OF CORPORATE DENIAL FORM INSTRUCTIONS

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1. PURPOSE OF THIS FORM:

This form provides an affidavit that rebuts or dispels false “presumptions” very commonly made by the IRS, state revenue agencies, courts relating to the status of the party who fills it out, such as:

- 1.1. That you are a “taxpayer” as defined in [26 U.S.C. §7701\(a\)\(14\)](#) or [26 U.S.C. §1313](#).
- 1.2. That you consented to voluntarily participate in the excise tax described in I.R.C. Subtitle A. Most Americans aren’t aware that they have a choice to be “nontaxpayers” and that you can withdraw your consent to be “taxpayer”. The IRS pretends like “nontaxpayers” don’t exist and most people aren’t even aware that they exist, but the I.R.C. Recognizes their existence in [26 U.S.C. §7426](#) and the Supreme Court recognized their existence in *South Carolina v. Regan*, [465 U.S. 367](#) (1984).
- 1.3. That you are an “officer of a federal corporation” or a “person” as described in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#).
- 1.4. That you are engaged in federal franchises such as a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.
- 1.5. That you are a trustee, “fiduciary”, or “transferee” of the U.S. government as described in [26 U.S.C. §§6902](#) and [6903](#).
- 1.6. That you either have or are eligible for a “Taxpayer Identification Number”. 26 C.F.R. §301.6109-1(d)(3) says that only “aliens” are eligible for Individual Taxpayer Identification Numbers and if you were born in America, you aren’t an “alien” but rather a “nonresident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).

It destroys the false and prejudicial presumptions, destroys the defense of “plausible deniability”, establishes a default judgment, and closes the case on all future unlawful collection or enforcement actions, both by the IRS and the federal courts.

2. PROCEDURE FOR USE:

- 2.1. Print out one copy of this form.
- 2.2. Print your name, sign, and date in section 3.
- 2.3. Complete the IRS form 56 using the examples and forms provided at:
[Change of Address and Power of Attorney](#), Form #07.110
<http://sedm.org/Forms/FormIndex.htm>
- 2.4. Attach the form the above signed form.
- 2.5. Make a copy of the entire package and keep the original for use in court as evidence later.
- 2.6. Use the Certificate of Service to send to the federal or state agency which is proceeding unlawfully against you.
This Certificate is available at:
<http://famguardian.org/TaxFreedom/Forms/General/ProofOfSvcViaMail.htm>

3. RESOURCES FOR FURTHER STUDY:

- 3.1. *Why Your Government is Either a Thief or you are a “Public Officer” for Income Tax Purposes*, Form #05.008: Describes how everyone subject to Subtitle A of the I.R.C. is a federal employee, agent, instrumentality, benefit recipient, or contractor.
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *About SSNs/TINs on Tax Correspondence*, Form #05.012: Article which proves that it a bad idea to put identifying numbers on government tax correspondence.
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Resignation of Compelled Social Security Trustee*, Form #06.002: Form that shows how to update Social Security and IRS Records to reflect that you are not participating in Social Security
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *Proof That There is a “Straw Man”*, Form #05.042-proves that there is a “straw man” and that it is a public officer in the government. All “taxpayers” are “straw men” and “public officers” in the government
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012
<http://sedm.org/Forms/FormIndex.htm>
- 3.7. *Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”*, Form #05.013- proves that all taxpayers are “aliens” engaged in a public office in the government and that use or disclosure of an identifying

number creates a prima facie presumption that the submitter is engaged in a “trade or business” and a “public office” per 26 C.F.R. §301.6109-1(b).

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

- 3.8. *Government Instituted Slavery Using Franchises*, Form #05.030-proves that franchises are abused by the government to violate the law and impose slavery upon those it is supposed to protect, and that a “trade or business” is only one of many types of franchises and excise taxes.
<http://sedm.org/Forms/FormIndex.htm>
- 3.9. *How the IRS Traps You Into Liability by Making you a Fiduciary for a Dead “Strawman”*: Shows how IRS commits computer fraud by deceiving their computers into believing they are collecting Subtitle A taxes pursuant to Subtitle B of the I.R.C.
<http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTrapsYouStrawman.htm>
- 3.10. *Social Security: Mark of the Beast*. Book about the Social Security fraud.
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>
- 3.11. *Separation Between Public and Private Course*, Form #12.025-how to avoid converting your property to public or giving control of it to the government
<http://sedm.org/Forms/FormIndex.htm>
- 3.12. *Avoiding Traps on Government Forms Course*, Form #12.023-how to avoid all traps on government forms
<http://sedm.org/Forms/FormIndex.htm>
- 3.13. *Government Identity Theft*, Form #05.046-why the corruption and crimes documented herein are part of a systematic plan by government to commit identity theft against people in states of the Union.
<http://sedm.org/Forms/FormIndex.htm>
- 3.14. *Legal Deception, Propaganda, and Fraud*, Form #05.014-how abuse of legal language is used to commit the criminal identity theft
<http://sedm.org/Forms/FormIndex.htm>

AFFIDAVIT OF CORPORATE DENIAL

1	Affidavit of Corporate Denial	5
2	Criminal complaint anti-franchise agreement	10
3	Affirmation	10
4	Resources for Further Study and Rebuttal	12
5	Demand for Rebuttal	13

TABLE OF AUTHORITIES

Constitutional Provisions

16th Amendment	7
Article 1, Section 10.....	11
Constitution Article III.....	10

Statutes

18 U.S.C. §1001	7
18 U.S.C. §1201	7
18 U.S.C. §1951	6
18 U.S.C. §208.....	11
18 U.S.C. §662.....	7
18 U.S.C. §912.....	17
26 U.S.C. §6065.....	14, 23
26 U.S.C. §6671(b).....	5, 6, 11
26 U.S.C. §7343.....	5, 6, 11
26 U.S.C. §7408(c).....	7
26 U.S.C. §7491.....	6
26 U.S.C. §7701(a)(10).....	10
26 U.S.C. §7701(a)(14).....	10
26 U.S.C. §7701(a)(26).....	5, 15
26 U.S.C. §7701(a)(39).....	7
26 U.S.C. §7701(a)(9) and (a)(10).....	5, 7
26 U.S.C. §7701(b)(1)(A).....	22
28 U.S.C. §1332(a)(2).....	10
28 U.S.C. §144.....	11
28 U.S.C. §1603(c).....	10
28 U.S.C. §1652.....	11
28 U.S.C. §1746(1).....	10
28 U.S.C. §3002(15)(A).....	5
28 U.S.C. §455.....	11
4 U.S.C. §72.....	7
44 U.S.C. §1505(a)(1).....	5
5 U.S.C. §2105.....	7
5 U.S.C. §552a(a)(13).....	7
5 U.S.C. §552a(a)(2).....	5
5 U.S.C. §553(a).....	5
8 U.S.C. §1101(a)(21).....	21

Administrative Procedures Act, 5 U.S.C. §556(d)	6
Foreign Sovereign Immunities Act, 28 U.S.C. §1602 through 1611	11
Social Security Act as of 2005, section 1101	19

Regulations

20 C.F.R. §422.104(a)	19
26 C.F.R. §31.3401(c)-1	18

Rules

Federal Rule of Civil Procedure 17(b)	5, 7, 11
Federal Rule of Civil Procedure 8(b)(6)	13
Texas Rule of Civil Procedure 52	6

Cases

Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)	20
Atlantic & G. R. Co. v. Georgia, 98 U.S. 359, 25 L.Ed. 185	15
Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274	16
Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832	16
Barnette v Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326	22
Becker v. United States, 451 U.S. 1306 (1981)	20
Belleville v. Citizens' Horse R. Co., 152 Ill. 171, 38 N.E. 584	15
Brandon v. County of Pinellas (Fla App), 141 So.2d. 278	16
Brooks v. State, 3 Boyce (Del) 1, 79 A. 790	15
Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed.134	22
Carmine v. Bowen, 64 A. 932	13
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)	20
Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035	16
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)	5
Erie R.R. v. Tompkins, 304 U.S. 64 (1938)	11
Ex parte Polite, 97 Tex Crim 320, 260 S.W. 1048	15
Faske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144	22
Flemming v. Nestor, 363 U.S. 603 (1960)	7, 18
Flemming v. Nestor, 363 U.S. 603, 610, 80 S.Ct. 1367 (1960)	19
Galleria Bank v. Southwest Properties, 498 S.W.2d	6
Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773	22
Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724	20
Heider v Unicume, 142 Or. 416, 20 P.2d. 384	22
Heiner v. Donnan, 285 U.S. 312 (1932)	22
Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725	16
Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133	16
Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283	16
Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709	16
Kemper v. State, 138 Southwest 1025 (1911), page 1043, section 33	10
Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710	16
Lasher v. People, 183 Ill. 226, 55 N.E. 663	16
Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69	16
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)	15
Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63	16
Milhau v. Sharp, 27 N.Y. 611	15
New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252	16
Norton v. Shelby County, 118 U.S. 425 (1885)	21
Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794	17
People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358	16

People ex rel. Central Hudson Gas & E. Co. v. State Tax Com. 247 N.Y. 281, 160 N.E. 371, 57 A.L.R. 374	16
People ex rel. Foley v. Stapleton, 98 Colo. 354, 56 P.2d. 931	16
People v. State Tax Comrs. 174 N.Y. 417, 67 N.E. 69	16
People’s Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844.....	16
Poindexter v. Greenhow, 114 U.S. 270, 5 S.Ct. 903 (1885).....	21
Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso., (Mo App) 369 S.W.2d. 764.....	16
Proprietors of Charles River Bridge v. Proprietors of, 36 U.S. 420 (1837).....	5
Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139	16
Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878	16
State ex rel. Clapp v. Minnesota Thresher Mfg. Co. 40 Minn 213, 41 N.W. 1020	15
State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486	16
State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240	16
State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859	15, 16
State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593	17
State v. Real Estate Bank, 5 Ark. 595	15
State v. Scougal, 3 S.D. 55, 51 N.W. 858.....	16
Stoughton v. Baker, 4 Mass 522.....	16
United States Railroad Retirement Board vs Fritz, 449 U.S. 166 (1980).....	7
Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.....	16
Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58	16
West Coast Disposal Service, Inc. v. Smith (Fla App), 143 So.2d. 352.....	15
Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239	16
Young v. Morehead, 314 Ky. 4, 233 S.W.2d. 978	16

Other Authorities

37 Am.Jur.2d, Fraud and Deceit, §8 (1999)	8
About SSNs and TINs on Government Forms and Correspondence, Form #05.012	12
Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005	10
American Jurisprudence 2d, Duress, §21 (1999).....	22
American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature (1999).....	14
American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose (1999)	14
American Jurisprudence 2d, Franchises, §1: Definitions (1999).....	16
Avoiding Traps on Government Forms Course, Form #12.023	13
Black’s Law Dictionary, Fourth Edition, p. 1235	17
Black’s Law Dictionary, Sixth Edition, p. 1231.....	17
Black’s Law Dictionary, Sixth Edition, p. 581.....	20
Black’s Law Dictionary, Sixth Edition, pp. 744-745	6
Change of Address and Power of Attorney, Form #07.110.....	10, 12
Congressional Record of the United States Senate on pages 3344-3345	7
Corporatization and Privatization of the Government, Form #05.024	13
FTC Franchise Rule Compliance Guide, May 2008, p. 1	14
Government Identity Theft, Form #05.046	13
Government Instituted Slavery Using Franchises, Form #05.030.....	12
How the IRS traps you into liability by making you a fiduciary for a dead “strawman”	13
Injury Defense Franchise and Agreement, Form #06.027	10
Internal Revenue Service (IRS).....	5
Legal Deception, Propaganda, and Fraud, Form #05.014	13
Memorandum of Law on The Name	13
Proof That There Is a “Straw Man”, Form #05.042	12
Prov. 11:15	7
Prov. 6:1-5.....	7
Proverbs 17:18.....	7
Resignation of Compelled Social Security Trustee, Form #06.002	7, 13
Restatement 2d, Contracts § 174.....	22
Separation Between Public and Private Course, Form #12.025	13
Social Security Administration (SSA).....	5

Social Security: Mark of the Beast 13
SSA Form SS-5 7
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037 12
Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006 21
Why You Aren’t Eligible for Social Security, Form #06.001 13
Why Your Government is Either a Thief or You Are a “Public Officer” For Income Tax Purposes, Form #05.008 13

1 **1 Affidavit of Corporate Denial**

2 This sworn statement is a declaratory presentment to the Judicial Branch of the United States, the Internal Revenue Service
3 (IRS), and the Social Security Administration (SSA) of the firm and complete denial that I, the Affiant, the Living Soul, have
4 ever, with full knowledge, intent, or awareness:

- 5 1. Voluntarily through written contract, or constructively by my actions consented, agreed, or accepted any government
6 benefit, privilege, or entitlement that might result in a surrender of my Constitutionally guaranteed rights at any time.
7 2. Agreed to act as an agent, "employee", contractor, or "officer" for the United States government, a federal corporation
8 as defined under 28 U.S.C. §3002(15)(A) , or any of its subordinate business entities such as the Social Security
9 Administration or the IRS.

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

- 23
24 3. Agreed or consented to be treated as an "officer of a [federal] corporation" under any of the following:
25 3.1. 26 U.S.C. §6671(b).
26 3.2. 26 U.S.C. §7343.
27 3.3. Federal Rule of Civil Procedure 17(b).
28 4. Agreed to be treated as a "public officer" engaged in a "trade or business", which is defined in 26 U.S.C. §7701(a)(26)
29 as "the functions of a public office".
30 5. Agreed or consented to be a "taxpayer", which under Subtitle A of the Internal Revenue Code is a person engaged in a
31 "trade or business" as defined in 26 U.S.C. §7701(a)(26).
32 6. Agreed or consented to have any portion of the Internal Revenue Code cited or enforced against me, the man or woman,
33 who is a "nontaxpayer" not subject to it:

34 *"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*
35 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*
36 *Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*
37 *no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers]*
38 *Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*
39 [\[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 \(1972\)\]](#)

- 40 7. Waived my Constitutional right to be protected by the requirement for implementing regulations found in 44 U.S.C.
41 §1505(a)(1) and 5 U.S.C. §553(a). According to these positive law statutes, the requirement for implementing
42 regulations published in the Federal Register for all statutes which prescribe a penalty is waived in the case of federal
43 employees, contracts, public officers, federal agencies, the military, and federal benefit recipients, which group I am not
44 a part.
45 8. Agreed to be treated as an "individual", as defined in 5 U.S.C. §552a(a)(2), which is a person with a domicile in the
46 "United States", which is geographically defined as the District of Columbia in 26 U.S.C. §7701(a)(9) and (a)(10).

47 It has recently come to my attention that the IRS, & the SSA, and the federal courts have willfully been making injurious
48 "presumptions" which prejudice my Constitutional rights by trying to associate me with the "idem sonans", which is the all
49 caps version of my Christian name associated with a "public office" in the United States government by virtue of the Social
50 Security Number attached to it:

51 ***Idem sonans.** Sounding the same or alike; having the same sound. A term applied to names which are*
52 *substantially the same, though slightly varied in the spelling, as "Lawrence" and "Lawrance," and the like. State*
53 *v. Culbertson, 6 N.C. App. 327, 170 S.E.2d 125, 127. Under the rule of "idem sonans," variance between*

1 allegation and proof of a given name is not material if the names sound the same or the attentive ear finds difficulty
2 in distinguishing them when pronounced. *Martin v. State, Tx.Cr.App.*, 541 S.W.2d. 605, 606.

3 Two names are said to be "idem sonantes" if the attentive ear finds difficulty in distinguishing them when
4 pronounced, or if common and long-continued usage has by corruption or abbreviation made them identical in
5 pronunciation. The rule of "idem sonans" is that absolute accuracy in spelling names is not required in a legal
6 document or proceedings either civil or criminal; that if the name, as spelled in the document though different
7 from the correct spelling thereof, conveys to the ear, when pronounced according to the commonly accepted
8 methods, a sound practically identical with the correct name as commonly pronounced, the name thus given is a
9 sufficient identification of the individual referred to, and no advantage can be taken of the clerical error. The
10 doctrine of "idem sonans" has been much enlarged by decisions, to conform to the growing rule that a variance,
11 to be material, must be such as has misled the opposite party to his prejudice.
12 [*Black's Law Dictionary, Sixth Edition, pp. 744-745*]

13 I do not consent to act on behalf of the social security "trustee", federal "employee", "public officer" or benefit recipient who
14 is the all caps version of my Christian name. I have revoked and renounced and rescinded any evidence and documentation
15 in the possession of any government which might prove otherwise. The entity consisting of the all caps version of my
16 Christian Name is not me. I have no nexus with that entity. The burden of proving otherwise now rests upon you, the
17 recipient of this notice. You have 30 days to provide evidence to the contrary or be found in default. The burden of proof
18 under 26 U.S.C. §7491 only shifts to me if I am a "taxpayer", which I declare under penalty of perjury that I am not. Therefore,
19 the Constitution places the burden of proof back upon the government, as required by the Administrative Procedures Act, 5
20 U.S.C. §556(d).

21 The fraudulent conversion of the man or woman, a living Soul, into an officer of a federal corporation is accomplished as
22 documented by Federal and State Rules of Civil Procedure. Particular reference herein is found in the Texas Rule of Civil
23 Procedure 52, "Alleging a Corporation". Rule 52 states

24 "An allegation that a corporation is incorporated shall be taken as true, unless denied by the affidavit of the
25 adverse party, his agent or attorney, whether such corporation is a public or private corporation and however
26 created."
27 [*Texas Rule of Civil Procedure 52*]

28 In the case of Galleria Bank v. Southwest Properties, 498 S.W.2d, there is the stipulation that

29 "The failure of an adverse party to deny under oath the allegation that he is incorporated with the necessity of
30 proof of the fact [it becomes part of the official record]."
31 [*Galleria Bank v. Southwest Properties, 498 S.W.2d*]

32 Based on the foregoing, it is now clearly evident that the IRS and the federal courts have:

- 33 1. Intentionally, willfully, with malice aforethought, and with intent to deceive, proceeded in all its collection and
34 enforcement actions as against the all capital letter name and Social Security Number associated with the fictitious federal
35 "public officer" or agent.
- 36 2. Presumed the all capital letters name is a federal "public officer" and "officer of a corporation" under 26 U.S.C. §6671(b)
37 and 26 U.S.C. §7343, who is privileged by virtue of federal employment and agency. The existence of such "privilege",
38 in fact, is the means of manufacturing liability to taxation under Subtitle A of the Internal Revenue Code.
- 39 3. "Presumed" that the man or woman, the Living Soul, has agreed or consented to act as a fiduciary for the all caps federal
40 "public officer":

41 "It is apparent, this court said in the Bailey Case (219 U.S. 239, 31 S. Ct. 145, 151) 'that a constitutional
42 prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can
43 be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional
44 restrictions.' If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the
45 right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the
46 guise of a rule of substantive law." [*Heiner v. Donnan, 285 U.S. 312 (1932)*]

- 47 4. Not explained or revealed, but instead have consistently concealed, the above presumptions and kept them from being
48 documented in rulings of the federal courts so as to preserve and protect the organized extortion and racketeering that
49 ensures the flow of plunder into their checking accounts and their retirement plans. This is racketeering in violation of
50 18 U.S.C. §1951. The only way it wouldn't be racketeering is if I consented to it, which I do not.

- 1 5. By associating the man or woman with the all caps federal “public officer” or “employee”, subjected the man or woman
2 to the law for the domicile of the corporation that he represents under Federal Rule of Civil Procedure 17(b). This has
3 effected the equivalent of kidnapping in criminal violation of 18 U.S.C. §1201. It is also the equivalent of identity theft.
4 6. Placed the domicile of the federal “public officer” in the District of Columbia, as required under the following
5 authorities:
6 6.1. 4 U.S.C. §72.
7 6.2. 26 U.S.C. §7701(a)(9) and (a)(10).
8 6.3. 26 U.S.C. §7701(a)(39).
9 6.4. 26 U.S.C. §7408(c).
10 7. Made the all caps strawman and the SSN associated with him surety for the debts of the federal government. The Bible
11 says that Christians CANNOT be surety for the debts of any third party:

12 *“My son, if you become surety for your friend, if you have shaken hands in pledge for a stranger, you are snared*
13 *by the words of your mouth; you are taken by the words of your mouth. So do this, my son, and deliver yourself;*
14 *for you have come into the hand of your friend [slavery!]: Go and humble yourself; plead with your friend. Give*
15 *no sleep to your eyes, nor slumber to your eyelids. Deliver yourself like a gazelle from the hand of the hunter;*
16 *and like a bird from the hand of the fowler.”*
17 *[Prov. 6:1-5, Bible, NKJV]*

18 *“A man devoid of understanding shakes hands in a pledge, and becomes surety for his friend.” [Bible, Proverbs*
19 *17:18]*

20 *“He who is surety for a stranger will suffer, but one who hates being surety is secure.” [Prov. 11:15, NKJV]*

21 The Social Security Number that is associated with the all caps name is therefore based upon a constructive trust contract
22 created by the SSA Form SS-5. Such a relationship is unenforceable as a contract without informed consent, full disclosure
23 of terms, conditions, and definitions, and consent beyond the age of majority. Children do not meet that qualification and as
24 a result, the entire SSN contract, created as a child is voidable ab initio from the date it was created. To ensure this end, I
25 have sent via certified mail a resignation and termination of any such arrangement, rebutting and rescinding any presumptions
26 to the contrary. See:

27 [Resignation of Compelled Social Security Trustee, Form #06.002](https://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf)
28 <https://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf>

29 I am not a party made liable for the federal income tax based on the Legislative Intent of the 16th Amendment written by
30 President William H. Taft and published in the Congressional Record of the United States Senate on pages 3344-3345. I am
31 not subject to the exclusive jurisdiction of the federal government or any Federal Judicial or Internal Revenue District. I am
32 not a federal “employee”, “federal personnel” under 5 U.S.C. §2105 or 5 U.S.C. §552a(a)(13) nor is there a contractual
33 agreement which can arise from requesting an SSN. This was confirmed by the U.S. Supreme Court, which said on the
34 matter:

35 *“... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at*
36 *any time.”*
37 *[United States Railroad Retirement Board vs Fritz, 449 U.S. 166 (1980)]*

38 *“We must conclude that **a person covered by the Act has not such a right in benefit payments**... This is not to*
39 *say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional*
40 *restraint.”*
41 *[Flemming v. Nestor, 363 U.S. 603 (1960)]*

42 Because participation in the Social Security Program does not satisfy all the requirements for a valid legal contract, then any
43 attempt to enforce the payment of “taxes” resulting from participation in it without at least providing legally admissible proof
44 of informed consent from a person who has reached the age of consent amounts to:

- 45 1. Theft, if the participant did not provide informed consent to participate. Consequently, any money accepted under the
46 program by the federal government becomes an act of “receiving stolen property” in violation of 18 U.S.C. §662.
47 2. Constructive Fraud in violation of 18 U.S.C. §1001. The government is “pretending” that I qualify to participate when
48 they know in fact that I don’t and didn’t ever qualify. The result of fraudulent activity of this nature is the following:

1 2.1. If the fraud produces a contractual obligation, then the contract is void ab initio (from the beginning) if the injured
2 party explicitly voids it:

3 *American Jurisprudence, 2d [legal encyclopedia]*
4 *Fraud and Deceit*
5 §8 *Effect*

6 **Fraud vitiates every transaction and all contracts.** 7 *Indeed, the principle is often stated, in broad and sweeping*
7 *language, that fraud destroys the validity of everything into which it enters, and that it vitiates the most solemn*
8 *contracts, documents, and even judgments.* 8 *Fraud, as it is sometimes said, vitiates every act, which statement*
9 *embodies a thoroughly sound doctrine when it is properly applied to the subject matter in controversy and to the*
10 *parties thereto and in a proper forum.* 9 *As a general rule, fraud will vitiate a contract notwithstanding that it*
11 *contains a provision to the effect that no representations have been made as an inducement to enter into it, or*
12 *that either party shall be bound by any representation not contained therein, or a similar provision attempting to*
13 *nullify extraneous representations. Such provisions do not, in most jurisdictions, preclude a charge of fraud*
14 *based on oral representations.* 10

15 **It is a general rule in the law of contracts, however, that an agreement induced by fraud is voidable 11 and**
16 **not void.** 12 *although the rule laid down in some cases is that fraud in the factum or execution renders the*
17 *agreement void, whereas fraud in the treaty or inducement renders it merely voidable.* 13 **Fraudulent**
18 **representations, to avoid a contract, need not be such as would sustain an indictment for false pretenses.** 14
19 *In preventing actual consent, fraud may be as effectual as mistake or a want of capacity; and where such is the*
20 *fact in dealing with ordinary contracts, its effect is to vitiate and invalidate them.* 15 *Ordinarily, however, a*
21 *contract induced by fraud is voidable at the option of the person defrauded, who must take affirmative action for*
22 *relief.* 16 *Generally speaking, the right to avoid a contract induced by fraud must be exercised before the rights*
23 *of third parties have intervened.* 17

24 *Fraudulent misrepresentations may operate as an estoppel in pais, whereby the fraudulent person is precluded*
25 *from denying a statement which another has relied upon to his injury.* 18 *As respects fraud in law, that is,*
26 *constructive fraud as contradistinguished from fraud in fact, or actual fraud, where that which is valid can be*
27 *separated from that which is invalid without defeating the general intent, the maxim, "void in part, void in toto,"*
28 *does not necessarily apply, and the transaction may be sustained notwithstanding the invalidity of a particular*
29 *provision.* 19 *If an original transaction is valid, it cannot be rendered fraudulent by subsequent events,* 20 *as by*
30 *the mere nonperformance of a contract,* 1 *unless, under the rule in force in the majority of jurisdictions, there is*
31 *a coexisting intention not to perform.* 2 *In the event of a controversy between the parties regarding fraud in the*
32 *contract, a "valid" contract is what a court acting with jurisdiction says it is.* 3

33 *A person does not, by attempting to defraud another, forfeit his property to the latter.* 4
34 *[37 Am.Jur.2d, Fraud and Deceit, §8 (1999)]*

35 2.2. The person who earned the moneys fraudulently procured by the government has a legal right to recover them:

36 *"Dolus auctoris non nocet successori."*
37 *The fraud of a possessor does not prejudice the successor.*
38 *[Bouvier's Maxims of Law, 1856,*
39 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

40 2.3. The act of fraud and all the consequences of the act never legally happened. That means that the Social Security
41 Number they falsely believe was issued to me was never actually issued:

42 *"Ex dolo malo non oritur action."*
43 *Out of fraud no action arises. Cowper, 343; Broom's Max. 349.*
44 *[Bouvier's Maxims of Law, 1856,*
45 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

46 2.4. Any act by any government servant to conceal the fraud becomes an act of fraud:

47 *"Fraus est celare fraudem."*
48 *It is a fraud to conceal a fraud. 1 Vern. 270.*
49 *[Bouvier's Maxims of Law, 1856,*
50 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

51 2.5. Fraud is inexcusable and unpardonable:

52 *"Fraus et dolus nemini patrocinari debent."*
53 *Fraud and deceit should excuse no man. 3 Co. 78.*

1 [Bouvier's Maxims of Law, 1856,
2 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

3 2.6. Fraud amounts to an injustice:

4 "Faus et jus numquam cohabitant. "
5 Fraud and justice never agree together. Wing. 680.

6 *Quod alias bonum et justum est, si per vim vel fraudem petatur, malum et injustum efficitur.*
7 *What is otherwise good and just, if sought by force or fraud, becomes bad and unjust. 3 Co. 78.*
8 [Bouvier's Maxims of Law, 1856,
9 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

10 2.7. If a debt or tax obligation arises by virtue of the fraud, then the victim of the fraud must be excused from the
11 liability:

12 "In commodo haec pactio, ne dolus praestetur, rata non est. "
13 *If in a contract for a loan there is inserted a clause that the borrower shall not be answerable for fraud, such*
14 *clause is void. Dig. 13, 6, 17.*
15 [Bouvier's Maxims of Law, 1856,
16 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

17 2.8. Fraud creates no rights to property on the part of the government:

18 "Jus et fraudem numquam cohabitant. "
19 *Right and fraud never go together.*
20 [Bouvier's Maxims of Law, 1856,
21 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

22 2.9. Fraud gives the victim of the fraud the right to terminate his relationship to the government:

23 "Si quis custos fraudem pupillo fecerit, a tutela removendus est. "
24 *If a guardian behaves fraudently to his ward, he shall be removed from the guardianship. Jenk. Cent. 39.*
25 [Bouvier's Maxims of Law, 1856,
26 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

27 3. Money laundering in violation of 18 U.S.C. §1956. Money laundering is the receiving of money from the proceeds of
28 unlawful activity, or activity not specifically authorized by the constitution and the laws which implement it, at least in
29 the context of persons domiciled in states of the Union.

30 I, Affiant, the Living Soul, do hereby rebut any and all "presumptions" that have ever been made against me under the "*idem*
31 *sonans*" deception of the nom de guerre consisting of the all caps version of my Christian name to be 'Void Ab Initio.' All
32 IRS documents that have used the artificial entity identified with the all caps version of my Christian name for the creation
33 of a tax liability for the Subtitle A income tax, the Subtitle B Estate & Gift income tax, and the Subtitle C Chapter 24
34 Collection of income tax at source, et al, are forevermore declared to be "Void Ab Initio" as there was no legal validity for
35 such at any time.

36 Verified by this Affidavit, now and for all times, to be a matter of record the adverse party, Affiant, proclaims in truth that:

- 37 1. The IRS has no legal capacity to sue or that the adverse party has no legal capacity to be sued as a Living Soul vis-à-vis
38 an artificial entity.
- 39 2. The IRS is not entitled to recover in the capacity in which it would sue, or that the adverse party is not liable in the
40 capacity of an artificial entity to be sued.
- 41 3. There exists a defect of parties, plaintiff, or defendant.
- 42 4. A denial of partnership as alleged in or by any pleadings as to any party to the suit.
- 43 5. Any party alleged in any pleading to be a corporation, constructive trust, or any artificial entity is not incorporated as
44 alleged.
- 45 6. A denial of the genuineness of the endorsement or assignment of a written instrument upon which suit is brought by an
46 endorsee or assignee and in the absence of such a sworn plea; the indorsement or assignment thereof shall be held as
47 fully proved. The denial required by this subdivision of the rule may be made upon information and belief.

- 1 7. A written instrument upon which a pleading is founded is without consideration, or that the consideration of the same
- 2 has failed in whole or in part.
- 3 8. A denial of an account, by this affidavit, which is the foundation of the IRS action.
- 4 9. A contract sued upon or contract claimed to be in existence is an attempted usurpation of power and authority, which
- 5 only resides with the adverse party.
- 6 10. Notice and proof of loss or claim for damage or debt liability has not been given as alleged by the IRS. Unless such plea
- 7 is filed within 30 days from the date of this affidavit, such notice and proof shall be presumed and no evidence to the
- 8 contrary shall be admitted. A denial of such notice or such proof shall be made specifically and with particularity.
- 9 11. A party plaintiff or defendant is not doing business under an assumed name or trade name as alleged.
- 10 12. Any other matter required by statute to be pleaded under oath.

11 *"One sovereign does not need to tell another sovereign that he/she is sovereign. The sovereign is merely*
12 *sovereign by his very existence. The rule in America is that the American people are the sovereigns."*
13 *[Kemper v. State, 138 Southwest 1025 (1911), page 1043, section 33]*

14 Affiant is a sovereign and a secured party to the Constitution of the united States of the America and enjoys all protections
15 of his/her God-given inalienable Rights so enumerated or reserved. There is no lawful or legal authority for the national
16 government, a creation of limited delegation of Rights of "We the People" [the Master] and thus a servant to the Master to
17 continue in such fraudulent conveyances.

18 There is no quarter or protection, nor can there be, for any federal employee, federal officer, or elected official of the United
19 States to continue to make claims for a debt against the legal fiction or nom de guerre consisting of the all caps version of my
20 Christian name to identify the Living Soul, Affiant, as a corporation, constructive trust, or any other artificial entity which
21 would be contrary to this sworn statement under oath.

22 I have enclosed a form entitled "Change of Address and Power of Attorney, Form #07.110", renouncing and denouncing
23 any connection with the all caps federal "public officer" or "employee" who is the object of all of your enforcement,
24 collection, extortion, racketeering, and legal terrorism efforts.

25 **2 Criminal complaint anti-franchise agreement**

26 The following affidavit of duress is incorporated herein by reference and constitutes a formal criminal complaint against any
27 and all government actors seeking to enforce the provisions of any government franchise against me:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005
<https://sedm.org/Forms/FormIndex.htm>

28 A failure or a refusal to prosecute the above duress shall furthermore constitute constructive consent to obey the following
29 franchise meant to provide remedy for the loan of property to the government that such refusal constitutes:

Injury Defense Franchise and Agreement, Form #06.027
<https://sedm.org/Forms/FormIndex.htm>

30 **3 Affirmation**

31 I declare under penalty of perjury under the laws of the Republic where I live but do not maintain a domicile and from *without*
32 the "United States" defined in [28 U.S.C. §1603\(c\)](#) and [26 U.S.C. §7701\(a\)\(10\)](#) and only when litigated under the following
33 conditions that the facts, exhibits, and statements made by in this and the attached pleading me are true, correct, and complete
34 to the best of my knowledge and ability in accordance with [28 U.S.C. §1746\(1\)](#).

- 35 1. Jury trial in a state court.
- 36 2. Constitutional diversity of citizenship under Constitution Article III but not statutory diversity of citizenship under [28](#)
37 [U.S.C. §1332\(a\)\(2\)](#).
- 38 3. No jurist or judge may be a "U.S. citizen" under [8 U.S.C. §1401](#), or a "taxpayer" under [26 U.S.C. §7701\(a\)\(14\)](#).
- 39 4. No jurist or judge, like the submitter, may be in receipt of any federal financial or other privilege, benefit or employment
40 nor maintain a domicile on federal territory.

- 1 5. The common law of the state and no federal law or act of Congress or the Internal Revenue Code are the rules of decision,
2 as required [Federal Rule of Civil Procedure Rule 17\(b\)](#), [28 U.S.C. §1652](#), and *Erie R.R. v. Tompkins*, [304 U.S. 64](#) (1938).
3 6. Any judge who receives retirement or employment benefits derived from Subtitle A of the I.R.C. recuse himself in
4 judging the law and defer to the jury to judge both the facts and the law, as required under [18 U.S.C. §208](#), [28 U.S.C.](#)
5 [§144](#), and [28 U.S.C. §455](#).
6 7. All of the pleadings, exhibits, and statements made, including those about the law, are admitted into evidence and subject
7 to examination by the jury.
8 8. None of the pleadings in the case are sealed or unpublished so as to cover up government wrongdoing or otherwise
9 obstruct justice.
10 9. The signatory is not censored or restricted by the judge in what he can say to the jury during the trial.
11 10. Submitter is treated as a “foreign sovereign” under the [Foreign Sovereign Immunities Act, 28 U.S.C. §1602 through](#)
12 [1611](#).
13 11. Submitter is not treated as a “person” under [26 U.S.C. §6671\(b\)](#) or [26 U.S.C. §7343](#), which is defined as an officer of a
14 corporation or partnership who has a fiduciary duty. See:
15 <https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

16 Non-acceptance of this affirmation or refusal to admit all evidence attached to this pleading into the record by the court shall
17 constitute evidence of duress upon the submitter. This affirmation is an extension of my right to contract guaranteed under
18 [Article 1, Section 10](#) of the United States Constitution and may not be interfered with by any court of a State of the Union or
19 of the United States.

20 Signature: _____

21 Printed Name: _____

22 Date: _____

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1 **NOTARY PUBLIC'S JURAT**

2

3 BEFORE ME, the undersigned authority, a Notary Public, of the County of _____, Republic of
4 _____(statename), this _____ day of _____, 20____,
5 _____, the above signed did appear and was identified by (circle one): driver's
6 license/passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing
7 asseveration is true to the best of his/her knowledge and belief.

8 WITNESS my hand and official seal:

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13 /s/ _____ SEAL
14 Notary Public

15 My Commission Expires On:

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20 **4 Resources for Further Study and Rebuttal**

21 If you were unable to find your specific questions or concerns answered, thousands of pages of additional resources are
22 available that back up everything in this pamphlet below:

- 23 1. Change of Address and Power of Attorney, Form #07.110-how to notice the government that you have abandoned the
24 straw man.
25 <http://sedm.org/Forms/FormIndex.htm>
- 26 2. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037-why statutory civil law
27 regulates and controls only officers of the government and not private humans
28 <http://sedm.org/Forms/FormIndex.htm>
- 29 3. Proof That There Is a "Straw Man", Form #05.042-proof that there is a straw man and that it is a public officer in the
30 national government
31 <http://sedm.org/Forms/FormIndex.htm>
- 32 4. Government Instituted Slavery Using Franchises, Form #05.030-description of the legal mechanism for creating the
33 straw man
34 <http://sedm.org/Forms/FormIndex.htm>
- 35 5. About SSNs and TINs on Government Forms and Correspondence, Form #05.012-describes authorized and unauthorized
36 uses of SSNs and TINs

- 1 <http://sedm.org/Forms/FormIndex.htm>
2 6. Why Your Government is Either a Thief or You Are a "Public Officer" For Income Tax Purposes, Form #05.008-proof
3 that all "taxpayers" are public officers
4 <http://sedm.org/Forms/FormIndex.htm>
5 7. Corporatization and Privatization of the Government, Form #05.024-proves that the present so-called "government" is
6 not a government but a de facto private corporation in all its dealings with the public. The "body politic" has been
7 absorbed into the "body corporate" for all practical purposes
8 <http://sedm.org/Forms/FormIndex.htm>
9 8. Government Identity Theft, Form #05.046 -criminal mechanisms used to elect you into public office without your
10 knowledge or even express consent
11 <http://sedm.org/Forms/FormIndex.htm>
12 9. Resignation of Compelled Social Security Trustee, Form #06.002- Proves that the all caps name and number associated
13 with it is a federal "employee" and "trustee" over federal property.
14 <http://sedm.org/Forms/FormIndex.htm>
15 10. How the IRS traps you into liability by making you a fiduciary for a dead "strawman"- Describes how the IRS falsifies
16 peoples Individual Master File to create fraudulent tax liabilities by telling the computer that they are fiduciaries over
17 the estate of a dead person.
18 <http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTRapsYouStrawman.htm>
19 11. Memorandum of Law on The Name- Describes the nature of the "idem sonans" or "nom de guierre"
20 <http://famguardian.org/Subjects/LawAndGovt/Articles/MemLawOnTheName.htm>
21 12. Social Security: Mark of the Beast- Free book which describes why the Social Security Number is the Mark of the Beast
22 and Satanic, as described in the Bible Book of Revelation. Has many supporting legal authorities as well.
23 <http://famguardian.org/Publications/SocialSecurity/TOC.htm>
24 13. Why You Aren't Eligible for Social Security, Form #06.001
25 <http://sedm.org/Forms/FormIndex.htm>
26 14. Separation Between Public and Private Course, Form #12.025-how to avoid converting your property to public or giving
27 control of it to the government
28 <http://sedm.org/Forms/FormIndex.htm>
29 15. Legal Deception, Propaganda, and Fraud, Form #05.014-how abuse of legal language is used to commit the criminal
30 identity theft described above
31 <http://sedm.org/Forms/FormIndex.htm>
32 16. Avoiding Traps on Government Forms Course, Form #12.023-how to avoid all traps on government forms that facilitate
33 criminal identity theft
34 <http://sedm.org/Forms/FormIndex.htm>

35 **5 Demand for Rebuttal**

36 If you, the recipient, have read this entire affidavit and still challenge its conclusions, I demand a rebuttal from you of the
37 facts and law revealed here. You have thirty days to provide your rebuttal. Pursuant to Federal Rule of Civil Procedure
38 8(b)(6), failure to deny shall constitute an admission to the truth of everything contained herein:

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

41 (b) Defenses; Admissions and Denials.

42 (6) Effect of Failing to Deny.

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

46 Failure to timely deny WITH EVIDENCE shall also constitute an estoppel in pais, default judgment, and nihil dicit judgment
47 relating to every controversy presented by this affidavit:

48 *"Silence is a species of conduct, and constitutes an implied representation of the existence of facts in*
49 *question. When silence is of such character and under such circumstances that it would become a fraud, it will*
50 *operate as an Estoppel."*
51 *[Carmine v. Bowen, 64 A. 932]*

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“Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where, because of something which he has done or omitted to do, a party is denied the right to plead or prove an otherwise important fact. 2 The term has also been variously defined, frequently by pointing out one or more of the elements of, or prerequisites to, 3 the application of the doctrine or the situations in which the doctrine is urged. 4 The most comprehensive definition of equitable estoppel or estoppel in pais is that it is the principle by which a party who knows or should know the truth is absolutely precluded, both at law and in equity, from denying, or asserting the contrary of, any material fact which, by his words or conduct, affirmative or negative, intentionally or through culpable negligence, he has induced another, who was excusably ignorant of the true facts and who had a right to rely upon such words or conduct, to believe and act upon them thereby, as a consequence reasonably to be anticipated, changing his position in such a way that he would suffer injury if such denial or contrary assertion was allowed. 5 In the final analysis, however, an equitable estoppel rests upon the facts and circumstances of the particular case in which it is urged, 6 considered in the framework of the elements, requisites, and grounds of equitable estoppel, 7 and consequently, any attempted definition usually amounts to no more than a declaration of an estoppel under those facts and circumstances. 8 The cases themselves must be looked to and applied by way of analogy rather than rule. 9”
[American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature (1999)]

“The doctrine of estoppel is based upon the grounds of public policy, fair dealing, good faith, and justice, and its purpose is to forbid one to speak against his own act, representations, or commitments to the injury of one to whom they were directed and who reasonably relied thereon. 11 The doctrine of estoppel springs from equitable principles and the equities in the case. 12 It is designed to aid the law in the administration of justice where without its aid injustice might result. 13 Thus, the doctrine of equitable estoppel or estoppel in pais is founded upon principles of morality and fair dealing and is intended to subserve the ends of justice. 14 It always presupposes error on one side and fault or fraud upon the other and some defect of which it would be inequitable for the party against whom the doctrine is asserted to take advantage. 15 It concludes the truth in order to prevent fraud and falsehood and imposes silence on a party only when in conscience and honesty he should not be allowed to speak. 16

The proper function of equitable estoppel is the prevention of fraud, actual or constructive, 17 and the doctrine should always be so applied as to promote the ends of justice and accomplish that which ought to be done between man and man. 18 Such an estoppel cannot arise against a party except when justice to the rights of others demands it 19 and when to refuse it would be inequitable. 20 The doctrine of estoppel should be applied cautiously and only when equity clearly requires it to be done. 1 Hence, in determining the application of the doctrine, the counterequities of the parties are entitled to due consideration. 2 It is available only in defense of a legal or equitable right or claim made in good faith and can never be asserted to uphold crime, fraud, injustice, or wrong of any character. 3 Estoppel is to be applied against wrongdoers, not against the victim of a wrong, 4 although estoppel is never employed as a means of inflicting punishment for an unlawful or wrongful act. 5”
[American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose (1999)]

Finally, the denial must come from a person who has personal knowledge, delegated authority to make such a denial, and the denial must be signed under penalty of perjury as required by [26 U.S.C. §6065](#).

ADMISSIONS/QUESTIONS:

1. Admit that Social Security Numbers and Taxpayer Identification Numbers satisfy the definition of a “franchise mark”:

“. . . a commercial business arrangement is a “franchise” if it satisfies three definitional elements. Specifically, the franchisor must:

- (1) promise to provide a trademark or other commercial symbol;*
 - (2) promise to exercise significant control or provide significant assistance in the operation of the business; and*
 - (3) require a minimum payment of at least \$500 during the first six months of operations.”*
- [FTC Franchise Rule Compliance Guide, May 2008, p. 1;
SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

YOUR ANSWER: ___ Admit ___ Deny

2. Admit that the national government CANNOT establish a franchise within a constitutional state in order to tax it:

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive*

1 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
2 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

3 But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this
4 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively**
5 to the States. **No interference by Congress with the business of citizens transacted within a State is warranted**
6 **by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the**
7 **legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the
8 State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in
9 the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must
10 impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and
11 thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.

12 **Congress cannot authorize [e.g. LICENSE using a Social Security**
13 **Number] a trade or business within a State in order to tax it.**"

14 [*License Tax Cases*, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

15 YOUR ANSWER: ___ Admit ___ Deny

16 3. Admit that the "trade or business" identified above is a public office franchise:

17 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

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

19 YOUR ANSWER: ___ Admit ___ Deny

20 4. Admit that Social Security Numbers and Social Security Cards are the property of the U.S. government and not the
21 person in possession of them:

22 *Title 20: Employees' Benefits*
23 [PART 422—ORGANIZATION AND PROCEDURES](#)
24 [Subpart B—General Procedures](#)
25 [§ 422.103 Social security numbers.](#)

26 (d) Social security number cards. A person who is assigned a social security number will receive a social
27 security number card from SSA within a reasonable time after the number has been assigned. (See §422.104
28 regarding the assignment of social security number cards to aliens.) **Social security number**
29 **cards are the property of SSA and must be returned upon request.**

30 YOUR ANSWER: ___ Admit ___ Deny

31 5. Admit that all franchises are loans of government property called "privileges":

32 "In a legal or narrower sense, the term "franchise" is more often used to designate a right or privilege conferred
33 by law,¹ and the view taken in a number of cases is that to be a franchise, the right possessed must be such as
34 cannot be exercised without the express permission of the sovereign power² —that is, a privilege or immunity of
35 a public nature which cannot be legally exercised without legislative grant.³ It is a privilege conferred by
36 government on an individual or a corporation to do that "which does not belong to the citizens of the country

¹ People ex rel. Fitz Henry v. Union Gas & E. Co. 254 Ill. 395, 98 N.E. 768; State ex rel. Bradford v. Western Irrigating Canal Co. 40 Kan 96, 19 P. 349; Milhau v. Sharp, 27 N.Y. 611; State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859; Ex parte Polite, 97 Tex Crim 320, 260 S.W. 1048.

The term "franchise" is generic, covering all the rights granted by the state. Atlantic & G. R. Co. v. Georgia, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. West Coast Disposal Service, Inc. v. Smith (Fla App), 143 So.2d. 352.

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³ State v. Real Estate Bank, 5 Ark. 595; Brooks v. State, 3 Boyce (Del) 1, 79 A. 790; Belleville v. Citizens' Horse R. Co., 152 Ill. 171, 38 N.E. 584; State ex rel. Clapp v. Minnesota Thresher Mfg. Co. 40 Minn 213, 41 N.W. 1020.

1 generally by common right."⁴ For example, a right to lay rail or pipes, or to string wires or poles along a public
2 street, is not an ordinary use which everyone may make of the streets, but is a special privilege, or franchise, to
3 be granted for the accomplishment of public objects⁵ which, except for the grant, would be a trespass.⁶ **In this**
4 **connection, the term "franchise" has sometimes been construed as meaning a grant of a right to use public**
5 **property, or at least the property over which the granting authority has control.**⁷"

6 [American Jurisprudence 2d, Franchises, §1: Definitions (1999)]

7 YOUR ANSWER: ___Admit ___Deny

8 6. Admit that a "public officer" is someone in charge of the property of the public:

9 "**Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either
10 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the
11 sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58.
12 An agency for the state, the duties of which involve in their performance the exercise of some portion of the
13 sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State,
14 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of
15 Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52
16 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for**

⁴ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People's Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso., (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

A franchise represents the right and privilege of doing that which does not belong to citizens generally, irrespective of whether net profit accruing from the exercise of the right and privilege is retained by the franchise holder or is passed on to a state school or to political subdivisions of the state. State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859.

Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358.

⁵ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People's Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso. (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

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⁶ People ex rel. Foley v. Stapleton, 98 Colo. 354, 56 P.2d. 931; People ex rel. Central Hudson Gas & E. Co. v. State Tax Com. 247 N.Y. 281, 160 N.E. 371, 57 A.L.R. 374; People v. State Tax Comrs. 174 N.Y. 417, 67 N.E. 69, affd 199 U.S. 1, 50 L.Ed. 65, 25 S.Ct. 705.

⁷ Young v. Morehead, 314 Ky. 4, 233 S.W.2d. 978, holding that a contract to sell and deliver gas to a city into its distribution system at its corporate limits was not a franchise within the meaning of a constitutional provision requiring municipalities to advertise the sale of franchises and sell them to the highest bidder.

A contract between a county and a private corporation to construct a water transmission line to supply water to a county park, and giving the corporation the power to distribute water on its own lands, does not constitute a franchise. Brandon v. County of Pinellas (Fla App), 141 So.2d. 278.

1 such time as de- notes duration and continuance, with Independent power to control the property of the public,
2 or with public functions to be exercised in the supposed interest of the people, the service to be compensated by
3 a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.
4 State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.
5 [Black's Law Dictionary, Fourth Edition, p. 1235]

6 YOUR ANSWER: ___Admit ___Deny

- 7 7. Admit that because Social Security Numbers and Social Security Cards are the property of the U.S. government, then
8 they constitute property devoted to a “public purpose” or “public uses”:

9 “Public purpose. In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the
10 objects for which, according to settled usage, the government is to provide, from those which, by the like usage,
11 are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax,
12 police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or
13 welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for
14 instance, federal benefit recipients as individuals]. “Public purpose” that will justify expenditure of public money
15 generally means such an activity as will serve as benefit to community as a body and which at same time is directly
16 related function of government. Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794.

17 The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be
18 levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow;
19 the essential requisite being that a public service or use shall affect the inhabitants as a community, and not
20 merely as individuals. A public purpose or public business has for its objective the promotion of the public
21 health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents
22 within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote
23 such public purpose or public business.”
24 [Black's Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

25 YOUR ANSWER: ___Admit ___Deny

- 26 8. Admit that the number assigned by the Social Security Administration called a Social Security Number is created, owned,
27 reissued, and controlled exclusively by the Social Security Administration.

28 YOUR ANSWER: ___Admit ___Deny

- 29 9. Admit that only public “employees” or contractors on official duty can lawfully possess, use, or control public property
30 or property devoted to a “public use”.

31 YOUR ANSWER: ___Admit ___Deny

- 32 10. Admit that possession or use of a Social Security Number or Social Security Card constitutes prima facie evidence that
33 the person in possession is acting in an official capacity as “federal personnel”:

34 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
35 [§ 552a. Records maintained on individuals](#)
36

37 (a) Definitions.— For purposes of this section—

38 (13) the term “Federal personnel” means officers and employees of the Government of the United States,
39 members of the uniformed services (including members of the Reserve Components), individuals entitled to
40 receive immediate or deferred retirement benefits under any retirement program of the Government of the United
41 States (including survivor benefits).

42 YOUR ANSWER: ___Admit ___Deny

- 43 11. Admit that a private person who uses public property called a Social Security Number and Social Security Card for
44 personal benefit is committing the crime of impersonating a public officer in violation of [18 U.S.C. §912](#):

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

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

5 YOUR ANSWER: ____ Admit ____ Deny

6 12. Admit that the statutory “employee” in Title 26 of the U.S. Code is an officer of the government and not a private human
7 being:

8 [26 C.F.R. §31.3401\(c\)-1 Employee:](#)

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

13 YOUR ANSWER: ____ Admit ____ Deny

14 13. Admit that it is illegal to use public property for a private purpose or private benefit:

15 [TITLE 18 > PART 1 > CHAPTER 11 > §208](#)
16 [§208. Acts affecting a personal financial interest](#)

17 (a) Except as permitted by subsection (b) hereof, **whoever, being an officer or employee of the executive branch**
18 **of the United States Government, or of any independent agency of the United States,** a Federal Reserve bank
19 director, officer, or employee, or an officer or employee of the District of Columbia, including a special
20 Government employee, **participates personally and substantially as a Government officer or employee, through**
21 **decision, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise, in a**
22 **judicial or other proceeding, application, request for a ruling or other determination, contract, claim,**
23 **controversy, charge, accusation, arrest, or other particular matter in which, to his knowledge, he, his spouse,**
24 **minor child, general partner, organization in which he is serving as officer, director, trustee, general partner**
25 **or employee, or any person or organization with whom he is negotiating or has any arrangement concerning**
26 **prospective employment, has a financial [or personal/private] interest—**

27 Shall be subject to the penalties set forth in section 216 of this title.

28 YOUR ANSWER: ____ Admit ____ Deny

29 14. Admit that the Social Security Number is primarily used to control those who participate, and that those who participate
30 have no control or ownership over how the government uses or discloses it.

31 YOUR ANSWER: ____ Admit ____ Deny

32 15. Admit that it is impossible to “have” a number. A number is information and one can know information but one can’t
33 own it unless it is copyrighted.

34 YOUR ANSWER: ____ Admit ____ Deny

35 16. Admit that claiming a number or participating in Social Security guarantees NOTHING, according to the Supreme Court.

36 “**We must conclude that a person covered by the Act has not such a right in benefit payments...** This is not to
37 say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional
38 restraint.”
39 [Flemming v. Nestor, [363 U.S. 603](#) (1960)]
40

41 “**The Social Security system may be accurately described as a form of social insurance, enacted pursuant to**
42 **Congress' power to "spend money in aid of the `general welfare,'" Helvering v. Davis, supra, at 640, whereby**
43 **persons gainfully employed, and those who employ them, are taxed to permit the payment of benefits to the retired**
44 **and disabled, and their dependents. Plainly the expectation is that many members of the present productive work**
45 **force will in turn become beneficiaries rather than supporters of the program. But each worker's benefits, though**
46 **flowing from the contributions he made to the [363 U.S. 603, 610] national economy while actively employed,**

1 *are not dependent on the degree to which he was called upon to support the system by taxation. **It is apparent***
2 ***that the noncontractual interest of an employee covered by the Act cannot be soundly analogized to that of the***
3 ***holder of an annuity, whose right to benefits is bottomed on his contractual premium payments.”***
4 *[Flemming v. Nestor, [363 U.S. 603](#), 610, 80 S.Ct. 1367 (1960)]*

5 YOUR ANSWER: ___ Admit ___ Deny

6 17. Admit that without a guaranteed benefit, anyone using a number cannot claim any legally enforceable right or entitlement
7 or “property”.

8 YOUR ANSWER: ___ Admit ___ Deny

9 18. Admit that the Social Security Act is found on the Social Security website at the following address:

10 http://www.ssa.gov/OP_Home/ssact/comp-ssa.htm

11 YOUR ANSWER: ___ Admit ___ Deny

12 19. Admit that the Social Security Act is also found in the [U.S. Code, Title 42, Chapter 7](#) available on the web at the address
13 below:

14 http://www4.law.cornell.edu/uscode/html/uscode42/usc_sup_01_42_10_7.html

15 YOUR ANSWER: ___ Admit ___ Deny

16 20. Admit that only “U.S. citizens” and “lawful permanent residents” may apply for the Social Security program. See
17 website above and [20 C.F.R. §422.104\(a\)](#).

18 YOUR ANSWER: ___ Admit ___ Deny

19 21. Admit that the term “United States” is defined in the current Social Security act in section 1101(a)(2) as follows:

20 [SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

21 *“(2) The term “United States” when used in a geographical sense means, except where otherwise provided, the*
22 *States.”*

23 *[Social Security Act as of 2005, section 1101]*

24 YOUR ANSWER: ___ Admit ___ Deny

25 22. Admit that the term “State” is defined in the current Social Security Act in section 1101(a)(1) as follows:

26 [SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

27 *(1) The term ‘State’, except where otherwise provided, includes the District of Columbia and the Commonwealth*
28 *of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such*
29 *term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title V and in*
30 *part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the*
31 *Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and*
32 *American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as*
33 *in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972[3])*
34 *shall continue to apply, and the term ‘State’ when used in such titles (but not in title XVI as in effect pursuant to*
35 *such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when*
36 *used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands.*
37 *Such term when used in title IV also includes American Samoa.”*

38 *[Social Security Act as of 2005, section 1101]*

39 YOUR ANSWER: ___ Admit ___ Deny

40 23. Admit that states of the Union are *not* included in the above definition of either “State” or “United States”.

1 YOUR ANSWER: ___ Admit ___ Deny

2 24. Admit that under the rules of statutory construction, that which is not explicitly included is excluded by implication:

3 “*expressio unius, exclusio alterius*”—if one or more items is specifically listed, omitted items are purposely
4 excluded. *Becker v. United States*, 451 U.S. 1306 (1981)

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

12 YOUR ANSWER: ___ Admit ___ Deny

13 25. Admit that the federal government has no legislative jurisdiction within states of the Union according to the U.S. Supreme
14 Court:

15 “It is no longer open to question that **the general government, unlike the states**, *Hammer v. Dagenhart*, [247 U.S.](#)
16 [251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal**
17 **affairs of the states; and emphatically not with regard to legislation**.”
18 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

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

25 YOUR ANSWER: ___ Admit ___ Deny

26 26. Admit that the Social Security Act qualifies as “legislation” as indicated in the above cites.

27 YOUR ANSWER: ___ Admit ___ Deny

28 27. Admit that participation in Social Security is voluntary for people who live outside of the District of Columbia and the
29 territories and possessions of the “United States” as defined above because it does not and cannot apply to them absent
30 their informed, explicit, written consent.

31 YOUR ANSWER: ___ Admit ___ Deny

32 28. Admit that it is ILLEGAL for the Social Security Administration to approve an application from a person who is not a
33 “U.S. citizen” under [8 U.S.C. §1401](#) or lawful “permanent resident”.

34 Title 20: Employees’ Benefits
35 [PART 422—ORGANIZATION AND PROCEDURES](#)
36 [Subpart B—General Procedures](#)
37 § 422.104 Who can be assigned a social security number.

38 (a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence
39 requirements in §422.107 and you are:

40 (1) A United States citizen; or

41 (2) An alien lawfully admitted to the United States for permanent residence or under other authority of law
42 permitting you to work in the United States (§422.105 describes how we determine if a nonimmigrant alien is
43 permitted to work in the United States); or

(3) An alien who cannot provide evidence of alien status showing lawful admission to the U.S., or an alien with evidence of lawful admission but without authority to work in the U.S., if the evidence described in §422.107(e) does not exist, but only for a valid nonwork reason. We consider you to have a valid nonwork reason if:

(i) You need a social security number to satisfy a Federal statute or regulation that requires you to have a social security number in order to receive a Federally-funded benefit to which you have otherwise established entitlement and you reside either in or outside the U.S.; or

(ii) You need a social security number to satisfy a State or local law that requires you to have a social security number in order to receive public assistance benefits to which you have otherwise established entitlement, and you are legally in the United States.

YOUR ANSWER: ___ Admit ___ Deny

29. Admit that an illegal or unconstitutional act does not constitute an “act” of a government, but simply the act of a private individual masquerading as a public officer:

“... the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread and act in its name.”

*“This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line of demarcation that separates constitutional government from absolutism, free self- government based on the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the state to declare and decree that he is the state; to say ‘L’Etat, c’est moi.’ Of what avail are written constitutions, whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame and scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it. It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth.”*
[U.S. Supreme Court in *Poindexter v. Greenhow*, 114 U.S. 270, 5 S.Ct. 903 (1885)]

YOUR ANSWER: ___ Admit ___ Deny

30. Admit that an illegal or unconstitutional act is an “act” of a private individual that certainly cannot be recognized as an act of any kind on the part of a legitimate government.

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

YOUR ANSWER: ___ Admit ___ Deny

31. Admit that an illegally issued Social Security Number is not a Social Security Number, but simply an illegal act that cannot be recognized and certainly not benefited from by anyone exercising a lawful, constitutional function of government.

YOUR ANSWER: ___ Admit ___ Deny

32. Admit that persons born in states of the Union are “nationals” under [8 U.S.C. §1101](#)(a)(21) but not “citizens” under [8 U.S.C. §1401](#). If you disagree, please rebut:

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

1 YOUR ANSWER: ___Admit ___Deny

2 33. Admit that Affiant has stated under penalty of perjury that he is *neither* a “U.S. citizen” as defined in [8 U.S.C. §1401](#)
3 nor a “lawful permanent resident” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).

4 YOUR ANSWER: ___Admit ___Deny

5 34. Admit that those who either never applied for Social Security or whose application was made by others who they never
6 authorized cannot be obligated to participate and that any number that might have been assigned under such circumstance
7 is illegally obtained and invalid because issued without consent.

8 *“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not*
9 *exercising his free will, and the test is not so much the means by which the party is compelled to execute the*
10 *agreement as the state of mind induced.⁸ Duress, like fraud, rarely becomes material, except where a contract*
11 *or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract*
12 *or conveyance voidable, not void, at the option of the person coerced,⁹ and it is susceptible of ratification. Like*
13 *other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.¹⁰ However, duress in the*
14 *form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so,*
15 *is generally deemed to render the resulting purported contract void.¹¹”*
16 *[American Jurisprudence 2d, Duress, §21 (1999)]*

17 YOUR ANSWER: ___Admit ___Deny

18 35. Admit that it is a federal crime to compel the use or disclosure of Social Security Numbers.

19 *TITLE 42 - THE PUBLIC HEALTH AND WELFARE*
20 *CHAPTER 7 - SOCIAL SECURITY*
21 *SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS*
22 [Sec. 408. Penalties](#)

23 *(a) In general*
24 *Whoever -...*

25 *(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws*
26 *of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or*
27 *imprisoned for not more than five years, or both.*

28 YOUR ANSWER: ___Admit ___Deny

29 36. Admit that all presumptions made by a public employee against a party protected by the Bill Of Rights which might
30 prejudice those rights are unconstitutional and constitute a tort.

31 *“It is apparent, this court said in the Bailey Case ([219 U.S. 239](#), 31 S. Ct. 145, 151) 'that a constitutional*
32 *prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can*
33 *be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*
34 *restrictions.' If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the*
35 *right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the*
36 *guise of a rule of substantive law.”*
37 [\[Heiner v. Donnan, 285 U.S. 312 \(1932\)\]](#)

38 YOUR ANSWER: ___Admit ___Deny

⁸ Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed.134

⁹ Barnette v Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fiske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 SE2d 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

¹⁰ Fiske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

¹¹ Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1 **Acknowledgment:**

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

7 Name (print): _____

8 Signature: _____

9 Date: _____

10 Witness name (print): _____

11 Witness Signature: _____

12 Witness Date: _____