

DEPOSITION HANDOUT: MEMBER DEPOSITION FORM INSTRUCTIONS

Last revised: 6/23/2008

1. PURPOSE OF THIS FORM

This form is intended to be used by Members of SEDM who have received a Subpoena from the U.S. government in connection with the activities of this Ministry or its officer or other Members. If you discover additional information about how to improve this document, please submit your suggestions to the Contact Us page at SEDM:

<http://sedm.org/about/contact/>

2. RESPONDING TO THE SUBPOENA

2.1. If you receive a Subpoena, which is usually personally served as a form AO88, we would appreciate you promptly faxing us a copy of the front and back side of the form and any attachments therein. Send your faxes to 800-753-7661.

2.2. In accordance with the Member Agreement, Exhibit 1, Section 7, Members are required to respond to the Subpoena by sending the Deposition Agreement to the deposing counsel. That agreement may be freely downloaded at the address below as form # 03.004:

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

2.3. If deposing counsel insists on compelling you to appear, you are invited to respond with SEDM Pleading #04.001 available at:

<http://sedm.org/Litigation/LitIndex.htm>

3. PREPARATION FOR THE DEPOSITION

Before you appear at the deposition, you should:

3.1. Get educated! The best way to avoid exploitation is with education. Learn your rights and use them! If you don't know what they are, you don't have any! The best place to go to learn what they are is to download and read the following:

Know Your Citizenship Status and Rights, Form #10.009

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

When you have studied, understand, and can explain and defend your rights, they will leave you alone.

"My people are destroyed for lack of knowledge..!"

[Hosea 4:6, Bible, NKJV]

"There is nothing more terrifying than ignorance in action."

[Goethe; Engraved on a plaque at the Naval War College]

3.2. You may also want to ask a friend to attend the deposition with you as a witness.

3.3. Print out THREE copies of this document. You will keep one, give one to the Court Reporter, and give the third one to the person conducting the deposition.

3.4. Print out all the exhibits appearing in Section 6 below and label them in the lower right corner with "EXHIBIT: _____" and the exhibit number. The links in the PDF version of this document will take you to the place you can download them, or you can use the ones provided in this document instead. You must sign and date the SEDM Fellowship Member Agreement, Exhibit 1, and the date indicated should be the date you first used the SEDM website and/or obtained any of the materials available on the website. Preferably, this date should be BEFORE the investigation in question began, so that you can claim that you were a party to the agreement BEFORE you knew about the investigation.

3.5. Carefully review the exhibits, and especially the SEDM Fellowship Member Agreement, Exhibit 1. You must comply fully with this agreement.

3.6. Get some tapes and a tape or video recorder ready to bring to the deposition. This will prove handy in case the attorney threatens or tries to intimidate you. You can use this as evidence, along with a signed copy of Exhibit 4 submitted with your completed deposition transcript, to prove that your testimony was given under duress.

4. HOW TO USE THIS FORM AT THE DEPOSITION

4.1. Come to the deposition a half hour early with your recorder and the three copies of the Deposition Handout you printed the day before. Setup the recorder and get comfortable, but DO NOT chat with anyone there. The purpose

for showing up early is to ensure that you arrive on time, and that you hand the Deposition Handout to the deposing counsel and give him plenty of time to read it before the deposition is scheduled to begin.

- 4.2. DO NOT appear at the deposition with any positive ID, and especially not state-issued ID. You are appearing as a natural sovereign person. Sovereigns DO NOT need to have their identity recognized by anyone in order to be sovereign.
- 4.3. The Deposition Handout should be submitted to the person who called the deposition and presented when you arrive to answer the questions. Do NOT give him these instructions, but the actual handout, as follows.
 - 4.3.1. Print out two copies of the “Acknowledgment of Receipt Affidavit” included with this package.
 - 4.3.2. Fill out a copy of the “Acknowledgment of Receipt Affidavit” included with this package, listing all the items provided to the deposing counsel.
 - 4.3.3. Have the deposing counsel sign for receipt of the documents and exhibits at the start of the deposition. If they either refuse to sign for receipt or insist on signing but withholding giving the form back to you until the end of the deposition, then do not give them any of the exhibits and refuse to respond to any further questions until they do so.

IMPORTANT: You MUST ensure that the recipient of the deposition transcript and other materials signs the “Acknowledgment of Receipt Affidavit” in order to prevent them from making you into the Substitute Defendant because you provided licensed materials that might be used against the ministry or for an adverse purpose. If they will not sign the Acknowledgment of Receipt, then you cannot give them the completed deposition transcript or any of the exhibits or evidence without violating the SEDM Member Agreement and/or the Copyright/Software/User License Agreement.

- 4.4. You *must* answer the questions entirely on your own using information freely available on this website. Section 7 of the SEDM Fellowship Member Agreement, Form #01.001, Exhibit 1, tells you exactly what you can and cannot say in order to avoid becoming the Substitute Defendant in any legal proceeding directed against us by any third party. See:

SEDM Member Agreement, Form #01.001
<http://sedm.org/participate/member-agreement/>

- 4.5. Members of this ministry or those who have obtained or used any of our free educational materials are deemed to be Members, and may not escape the obligations of Membership by virtue of being the target of discovery or a subpoena.
- 4.6. We encourage those deposed to make exhaustive and extensive use of quotes and references to the materials listed in the Exhibit list contained in section 6 of this document. This will ensure that all of the materials included are admitted into evidence and will thereby help protect your rights, should you end up being the Substitute Defendant for any reason.
- 4.7. The Affirmation at the end of your written answers to the deposition questions should be as follows:

I declare under penalty of perjury under the laws of the Republic (but not federal corporate “State of”) _____(your state) from without 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 conditions that the foregoing facts, exhibits, and statements made by me are true, correct, and complete to the best of my knowledge and ability in accordance with [28 U.S.C. §1746\(1\)](#).

1. *Jury trial in a state court.*
2. *No jurist or judge may be a statutory “U.S. person” under [26 U.S.C. §7701\(a\)\(30\)](#), or a “taxpayer” under [26 U.S.C. §7701\(a\)\(14\)](#).*
3. *No jurist or judge, like the Alleged Defendant, may be in receipt of any federal financial or other benefit or employment nor maintain a domicile on federal property.*
4. *The common law of the state and no federal law or act of Congress or the Internal Revenue Code are the rules of decision, as required [Fed.R.Civ.P. Rule 17\(b\)](#), [28 U.S.C. §1652](#), *Erie RR v. Tompkins*, [304 U.S. 64](#) (1938).*
5. *Any judge who receives retirement or employment benefits derived from Subtitle A of the I.R.C. recuse himself in judging the law and defer to the jury instead, as required under [18 U.S.C. §208](#), [28 U.S.C. §144](#), and 28 U.S.C. §455.*
6. *All of the pleadings, exhibits, and statements made by all parties to the action, including those about the law, are admitted into evidence and subject to examination by the jury and/or factfinder.*
7. *The signator is not censored or restricted by the judge in what he can tell the jury.*

This affirmation is invalidated and the speech to which it relates becomes NON-factual religious beliefs and opinions not admissible as evidence pursuant to Fed.Rul.Civ.Proc. 610 if any of the following conditions are satisfied at the deposition:

1. *Deponent is not allowed to have assistance of counsel present during the entire deposition or if communication with the assistance of counsel is not allowed or is interfered with by deposing counsel.*

2. Deponent is not allowed to tape record any part of the proceeding or the tapes or recordings are confiscated by the deposing party.
3. Deposing counsel refuses to sign the Acknowledgment of Receipt for any document provided at the deposition, if one is presented to him or her by the deponent.
4. Any portion of this Deposition Transcript is admitted into evidence in this case without the *WHOLE* thing being admitted, or
5. If I send deposing party Revisions and Extensions to my remarks today signed under penalty of perjury and which you refuse to stipulate to include in the final deposition transcript pursuant to Federal Rule of Civil Procedure 29, OR
6. Deposing party files a motion in limine to censor or restrict any aspect of this transcript from use at any trial or hearing on this case.

Non-acceptance of this affirmation or refusal to admit all evidence attached to this pleading into the record by the court shall constitute evidence of duress upon the Alleged Defendant. This affirmation is an extension of my right to contract guaranteed under Article 1, Section 10 of the United States Constitution and may not be interfered with by any court of the United States.

Dated:

5. BRINGING WITNESSES AND/OR ASSISTANCE OF COUNSEL

If you attempt to bring witnesses or assistance of counsel, the following guidance is provided:

1. Deposing counsel may try to warn you that he will not allow your assistance of counsel to be present. If he does:
 - 1.1. Insist that the deposing counsel **ALSO** may not have anyone present but him and that this is a requirement of equal protection and equal treatment.
 - 1.2. Insist that you have a right to assistance of counsel, and that counsel need not be a licensed attorney. Any attempt to interfere with that right of free association is a violation of the First Amendment assembly and speech clause. For details, see:

Unlicensed Practice of Law, Form #05.029
<http://sedm.org/Forms/FormIndex.htm>

2. Coach your counsel not to interrupt the deposing counsel when he is speaking.
3. Unless he is an attorney retained to represent you, your assistance of counsel may not speak on your behalf at the deposition.
4. Your assistance of counsel may communicate with you during the deposition.
5. Deposing counsel may try to warn you before the deposition not to speak to your assistance of counsel, to which we recommend responding as follows:

"I have a first amendment right to assemble and communicate with whom I choose and may confer in formulating my response. If you don't like it, tough. If you disrupt such communications, we will go out of the room and talk and come back in, but we WILL talk whether you like it or not."

6. STARTING THE DEPOSITION: GETTING THE DEPOSITION HANDOUT ADMITTED INTO THE RECORD

When the deposition begins, the first thing deposing counsel will do is ask you to raise your right hand to take an oath. In response, say:

*"I will be providing an affirmation and not an oath today. The courts have said that I can put anything I want in the affirmation. That affirmation will be provided **ONLY** in writing and not verbally. Let the record reflect that I am entering Deponent's Exhibit Number 1 into evidence, entitled Deposition Handout [hand one copy of Deposition Handout to Court Reporter and one copy to Deposing Counsel along with Acknowledgment of Receipt] and that I am now asking the deposing counsel to sign for receipt of this document so that it will not be excluded from evidence later. This exhibit has ___pages and is invalid unless the **ENTIRE** document and everything discussed here today is admitted into evidence in these proceedings, with no part redacted or excluded by a motion in limine. If you want to proceed further with this deposition, you must sign this Acknowledgment of Receipt accepting the Deposition Handout or you will not get anything that is admissible as evidence because not verified by an affirmation. This Acknowledgment of Receipt obligates you to nothing other than simply acknowledge you have received it. You are free to read it now if you like."*

At this point, deposing counsel will take one of the following approaches:

1. Say that he won't allow you to take an affirmation instead of an oath. Respond with the following:

The courts universally recognize that an affirmation may be substituted for an oath in any proceeding. You obviously haven't been doing your homework. Are you still clerking? Below is what the Rutter Group Federal Civil Trials and Evidence says on this subject:

[8:222] Affirmation: A witness may testify by affirmation rather than under oath. An affirmation 'is simply a solemn undertaking to tell the truth .' [See FRE 603, Acv. Comm. Notes (1972); FRCP 43(d); and Ferguson v. Commissioner of Internal Revenue (5th Cir. 1991) 921 F2d 488, 489—affirmation is any form or statement acknowledging 'the necessity for telling the truth'

[. . .]

[8:224] 'Magic words' not required: A person who objects to taking an 'oath' may pledge to tell the truth by any 'form or statement which impresses upon the mind and conscience of a witness the necessity for telling the truth.' [See FRE 603, Adv. Comm. Notes (1972)—'no special verbal formula is required'; United States v. Looper (4th Cir. 1969) 419 F2d 1405, 1407; United States v. Ward (9th Cir. 1992) 989 F2d 1015, 1019] [Rutter Group, Federal Civil Trials and Evidence, 2005, pp. 8C-1 to 8C-2]

2. Balk at having to sign the receipt. Respond with the following:

"Well good, then I can answer your questions but you won't have anything admissible until you acknowledge receipt of this document, because it contains my written affirmation and that affirmation is conditioned on you signing the Acknowledgment of receipt. The affirmation says it is invalid until you sign the Acknowledgment. I won't be taking an oath today and I want to make sure that the written affirmation."

3. Sign the Acknowledgment of Receipt and hand it back to you. Great!

4. Sign the Acknowledgement of Receipt, hold on to it, and say "I'll give this to you at the end of the deposition." Later, he will undoubtedly tear it up and walk out. When he responds in this way, say:

"The Deposition Handout says it is invalid until you sign the Acknowledgment of Receipt and hand it back to me BEFORE I begin my testimony. Otherwise, you will get my testimony today but none of it be authenticated with an affirmation and this will be a waste of time. Can we quit playing games and move on. I'm willing eager to cooperate with you in enforcing the law and brining this matter to justice."

5. End the deposition and say that he will file a motion to compel or a motion for sanctions. To this, respond with:

"Good. I'll be happy to explain to the judge that:

1. You're being an arrogant prick.
2. You are obstructing discovery of the facts and the justice due to those protected
3. You are violating my First Amendment right to both speak, to not speak, and to define the significance of what I speak when I speak it using an Affirmation.
4. I am under duress and cannot provide truthful testimony until the duress is removed.

In the meantime, I will be sending you a notarized affidavit documenting every fact I have personal knowledge of relating to the subject of this deposition today within a few days. By the time you get your motion for sanctions filed, it will be dead on arrival because you will already have the information that you claim that I am refusing to give you. I wanted a deposition upon written questions pursuant to Federal Rule of Civil Procedure 31 anyway, and now you are ensuring that I get my wish. Thanks, dude! By the way, can you please give me a your list of questions now, so I can make sure I answer them all in writing under penalty of perjury? Otherwise, you and not me are obstructing justice"

7. UNSCRUPULOUS TACTICS TO WATCH OUT FOR BY DEPOSING COUNSEL

Deposing counsel will try several devious tactics that you should be on the lookout for. Below are some of the tactics along with the best way of responding to them:

- 7.1. Giving the deposing counsel exhibits: If you try to give him handouts, you should read into the record for the court reporter to transcribe the description of each exhibit, the number of pages, etc. In response to this the opposing counsel may say: "Well let me just save you some time and admit those into the record.". Then he will do the opposite. He will take the materials and NOT admit them into the record. That is his way of obstructing justice. You should answer in response to that comment instead: "No, I will read a detailed description of every exhibit into the record that I am giving you so that you don't censor it."
- 7.2. Signing of paperwork by opposing counsel: If you brought along a document for deposing counsel to sign, such as a receipt of acknowledgment, and you insist that the deposing counsel sign it before you answer his questions, then he may sign it in front of you and then put it out of reach of you and say he will give it to you at the end of the questioning. In response, you must *insist*:

“Absolutely NOT, I WILL NOT answer any questions until the signed document is in my physical possession.”

7.3. Use of possessive pronouns: Deposing counsel may ask questions using the possessive, such as “his website” or “her website”. Whenever you hear possessive pronouns such as “his”, “her”, “their”, you must say one of the following:

7.3.1. *“I have seen no evidence to suggest who it belongs to and I’m not allowed to make any presumption. Please put forward the evidence you have proving that or discontinue your presumptuous choice of words.”*

7.3.2. *“I don’t know whose it is, so I can’t answer that loaded question.”*

7.4. Threats or intimidation:

7.4.1. Stalking by agents: Some parties have reported that following the deposition, they find a person outside their home or place of work during working hours, monitoring their movements and/or visiting their office to surveil it. If this happens to you, take down the license plate number, take a photo of the person, and then walk up to them and ask them why they are stalking and harassing you, and who is paying them to do that. Record the conversation. Then call the county sheriff and report that they are stalking you.

7.4.2. Threatening to involve your spouse: Deposing counsel may try to ask you at the deposition if you are married. Then they will ask what your spouse thinks about your participation in SEDM. Indirectly, they are implying that they may try to involve your spouse in this affair and maybe even try to get her to testify against you. This type of threatening behavior is highly illegal and can land him in jail for up to 15 years under 18 U.S.C. §1512. Your marriage status is absolutely none of their business, and your spouse cannot be called to testify against you, under the marriage privilege. The deposing counsel is trying to exploit your ignorance by deceiving you into believing that he has the authority to undermine the exercise of your marriage rights. Here is what the Rutter Group Federal Trials and Evidence, 2005, says about the Marital Privilege:

Two distinct privileges: Federal law recognizes two separate and distinct marital privileges:

- *the adverse spousal testimony privilege; and*

- *the confidential marriage communications privilege [Trammel v. United States 91980) 445 U.S. 40, 51, 100 S.Ct. 906, 913; United States v. Montgomery (9th Cir. 2004) 384 F3d 1050, 1056; see United States v. Singleton (11th Cir. 2001) 260 F3d 1295, 1297]*

(1) *The adverse spousal testimonial privilege applies to all adverse testimony against a defendant spouse, including testimony on nonconfidential matters and matters that occurred prior to the marriage. This broader privilege even excludes evidence of criminal acts and communications made in the presence of third persons. [Trammel v. United States, supra, 445 US at 51, 100 S.Ct. at 913; United States v. Lofton (7th Cir.1992) 957 F2d 476, 477]*

(2) *In contrast, the marital communications privilege applies only to confidential communications between the spouses during a valid marriage. [United States v. Lofton, supra, 957 F2d at 477; United States v. Montgomery, supra, 384 F3d at 1056].*

[Rutter Group, Federal Civil Trials and Evidence, section 8:3725-8:3727, 2005, p. 8H-63]

7.5. Marketing or survey phone calls before or after the deposition: If you are uncooperative at the deposition, or tight-lipped about your personal information, you may also receive phone calls from DOJ or IRS people who at least claim that they are doing “marketing” or “surveys”. Most of the time, this will happen after the deposition. They will dangle an alleged prize in front of your face and use it as a carrot to try to get you to answer certain important personal questions such as your age, whether you are married, your income, your business information, whether you are a “U.S. citizen”, etc. These questions are really just recorded depositions in disguise to see how easy of prey you are. One member reported that he received several marketing calls that asked very personal questions in order to see if he qualified for a “free, all-expense paid vacation” to one of several places. He was told that he had to answer all the questions before they could determine if he qualified. Then at the end of the questions, he was told that he had to be a “U.S. citizen” in order to claim his prize and he was asked if he was. As soon as they asked him what it meant, they hung up. The easy way to avoid getting into this trap is simply to use caller ID, to not answer any phone call from anyone you don’t know, and to force unfamiliar callers to leave messages. Don’t return any marketing phone call and don’t share any personal or private information with anyone. If a stranger calls and asks, “Is this _____?”, the answer should be:

“That depends on who you are. Please state your name, company, and purpose for calling.

"We do not disclose personal information to strangers. Please permanently remove your incorrect information from your database and NEVER call here or contact us again."

8. HOW TO RESPOND TO DEPOSITION QUESTIONS

- 8.1. The SEDM Fellowship Member Agreement, Section 7, Exhibit 1, requires a very specific answer to each deposition question. All Members must follow this guidance and if they do not, they may end up inadvertently becoming Substitute Defendants and the Defendant in the legal proceeding they are acting as a witness within. This is explained in section 6 of the SEDM Fellowship Member Agreement, Exhibit 1, which is the Copyright/Software/User License Agreement.
- 8.2. You can't be compelled explain to ANYONE WHY you gave a certain answer to a question, and especially when you assert a specific answer to a deposition question. It is likely that if or when you assert a Fifth or First Amendment privilege, you are likely to be asked WHY by the deposing counsel. In response to such a question, say "First Amendment".
- 8.3. The best answer you can give to any question is "First Amendment" rather than "Fifth Amendment". The First Amendment gives you the right to NOT speak to the government. The advantage of using a "First Amendment" response is that it does not create an appearance that you are trying to hide or protect criminal activity. The only inference the court, jurors, or deposing counsel can properly make to such a response is that you DON'T want to talk. If they try to compel or threaten you by saying that such a response is not permitted, tell them they are violating the First Amendment and criminally tampering with a witness in violation of [18 U.S.C. §1512](#). Tampering with witnesses includes threatening you with an IRS assessment, audit, or collection activity if you do not cooperate.
- 8.4. Below are some important things to remember in responding to questions during the deposition:
 - 8.4.1. If Deposing Counsel asks whether the reason you are asserting a particular answer has to do with anything found in the Member Agreement, you are required to say "First and Fifth Amendment". If you don't do this, the judge will likely to exclude all evidence gathered at the deposition from evidence, in which case the exhibits included will be excluded, and they help you rather than hurt you.
 - 8.4.2. If the deposing counsel asks you about yourself, answer "Irrelevant AND First And Fifth Amendment" in response to every question. You are not the subject of the investigation and therefore such questions are irrelevant. The only reason he is asking you is to:
 - 8.4.2.1. See how accommodating and cooperative you will be before he asks more important questions.
 - 8.4.2.2. To give him a some leverage and ammunition to use to hurt you later if you are being uncooperative with the questions he thinks are important.
 - 8.4.3. Don't answer any questions that ask for your "opinion" about anything. Opinions are not actionable nor admissible as evidence under Federal Rules of Evidence 610. Therefore, opinions or beliefs you express are irrelevant to any legal proceeding. Only "facts" are relevant and therefore "actionable". Instead, respond:

"This is a legal and not a political proceeding. Therefore, I can't and won't share opinions or subjective information about anything, because all opinions are not actionable and it is unconstitutional for courts to involve themselves in political questions anyway, because doing so is a violation of the separation of powers doctrine."

- 8.4.4. Don't answer any questions that ask you to volunteer information or guess anything. Instead, simply respond with "First Amendment" or "I don't know".
- 8.4.5. Whenever the deposing counsel uses a word you don't understand, demand a legal, and not common, definition for the word. If he won't answer your question, then say:

"I am unable to provide an answer to that question without presuming something, and presumption is a sin. Therefore you must define the word or we will have to skip this question."

- 8.4.6. The deposing counsel may try to ridicule you and use your pride as a means to get you to say something or defend your credibility. For instance, he might say:

"What do you think your wife or friends will say when they learn that you don't know the definition for that word?"

The best way to respond to questions like that is:

"What do you think people who will be listening to this scandalous proceeding on the internet are going to say to you or think about your employer, the government, when they find out that you, a high paid lawyer with over six years of formal education, don't know the legal definitions to the words you are using in a legal proceeding and are too lazy to look them up? What do you think about their government when they find out that you are trying to politicize this hearing by refusing to define the words you are using?"

8.4.7. Deposing counsel may continue to use presumptive or undefined words in his questions even after you have previously demanded a definition and he refused to respond. When he does that, it is called “force-feeding the witness”. He is trying to see if he can get you to slip and admit something that isn’t true by agreeing with his presumptions. When this happens, respond with:

“Force feeding the witness again. When you define your terms, you will get the response you seek. Until then, First and Fifth Amendment.”

8.4.8. Deposing counsel may conclude a line of questions with a statement like “Let me now summarize what WE have just learned.” In response to this devious tactic, say:

“Don’t give me that WE crap. I never gave you authority to speak for me. This is what YOU have learned, and I’m sure the list is going to omit all the important truths which you simply don’t want to get on the record because you are more interested in winning, than in truth or justice.”

8.5. The deposing counsel will try to steer or direct your answers to keep the whole truth from entering into the record. This is called “force feeding the witness”. For instance, he may try to ask you “Admit” or “Deny” questions and not give you the opportunity to explain your answer further. Here are some ways to deal with this unscrupulous tactic in order to ensure that the WHOLE truth ends up in the record:

8.5.1. The oath that he will ask you to take is as follows:

“Do you solemnly swear to tell the truth, the WHOLE truth, and nothing but the truth, so help you God?”

8.5.2. Notice that the above oath emphasizes the WHOLE truth. If the deposing counsel attempts to interrupt or stop you after you answer the question and are trying to explain your answer, then he is doing what is called “suborning perjury”, which is a crime under 18 U.S.C. §1622:

[TITLE 18 > PART 1 > CHAPTER 79 > § 1622](#)
[§ 1622. Subornation of perjury](#)

Whoever procures another to commit any perjury is guilty of subornation of perjury, and shall be fined under this title or imprisoned not more than five years, or both.

8.5.3. In response to his efforts to keep the WHOLE truth out of the record, respond to the deposing counsel with a rhetorical question:

“Sir, are you attempting to suborn perjury? I promised to tell the WHOLE truth and you are preventing me from satisfying my solemn obligation in this proceeding. Furthermore, I recant my entire testimony if you are going to tamper with me as a witness or suppress such evidence in violation of 18 U.S.C. §1512. Either you are going to let me tell the WHOLE truth, or lets just close down this whole scam right now and go home, because I won’t have it any other way.”

8.5.4. After you state the above, this will usually cause the deposing counsel to quit interrupting you and preventing you from stating the WHOLE truth or an explanation. It usually will also lead to an abrupt end to the questions, because now information is entering the record which is going to prejudice their case and he probably won’t want that. The affirmation that covers all your answers also prevents him from keeping such derogatory evidence out of evidence. Therefore, not only will using this tactic usually abruptly end the deposition, but it is also far less likely that deposing counsel will try later to call you as a witness at trial also. Therefore, you are encouraged to revise and extend all answers you give with truthful but incriminating information that will prejudice their case as a way to immunize yourself from their further harassment. If you are looking for incriminating things to talk about, Chapter 5 of the free [Great IRS Hoax](#) has over 600 pages of such information, and you should try to quote and use as much of that chapter as you can and refer to it in your remarks, which will force them to admit it into evidence.

8.6. Another good way to abruptly end the deposition is to answer his questions with more questions. For instance, focus on “words of art” that he is using in his questions that will reveal just how presumptuous he is being and state the following about the words.

8.6.1. Deposing counsel may ask: “Is this your return?”

8.6.2. Respond to the above question with:

“Please define the word ‘return’ for the record. I brought along my copy of the Internal Revenue Code and I want you do show me EXACTLY what it means before I can answer your question. I also want you to show me a

positive law that defines it, since the I.R.C. is not positive law and is only "presumed" to be law. Anything else is presumption and hearsay, and I can't involve myself in either in the context of these proceedings."

8.6.3. Then hand the deposing counsel your copy of the Internal Revenue Code and ask him to show you where it is defined. We will give you a hint: There is no definition in the Internal Revenue Code or in any other positive law! If there is no definition, then you can't truthfully answer the question, because it is a religious sin to "presume" anything. See Numbers 15:30:

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

8.6.4. Similar words of art may be used in his questions, such as the following, all of which are also undefined, vague, or ambiguous. See *Great IRS Hoax*, sections 3.12.1 through 3.12.1.27 for a thorough analysis of the above "words or art" to show how they are used to exploit the ignorance and presumption of the hearer to prejudice his/her rights:

8.6.4.1. "taxpayer": A person "subject to" the Internal Revenue Code as defined in 26 U.S.C. §7701(a)(14). Since there is no liability statute anywhere in I.R.C. Subtitle A for anything other than nonresident alien withholding agents, in 26 U.S.C. §1461, then only those who volunteer can be "subject to" the I.R.C.

8.6.4.2. "tax": A pecuniary sum collected under the authority of law for the support of ONLY the lawful, Constitutional activities of the government and all its machinery. Private parties, including Social Security or other benefit recipients, may not receive public money without being federal "employees", or else the money is not be used for a "public purpose".

8.6.4.3. "voluntary": Without compulsion, enforcement, or coercion of any kind.

8.6.4.4. "law": A written agreement among citizens to conduct themselves in a certain way. The only thing that can create "law" is the consent of the governed. There are certain things that the people cannot consent to, and these things are listed in the Bill of Rights and are there for the protection of everyone.

8.6.4.5. "United States": Under I.R.C. Subtitle A, the District of Columbia, as defined in 26 U.S.C. §7701(a)(9) and (a)(10).

8.6.4.6. "State": The District of Columbia, as defined in 26 U.S.C. §7701(a)(10).

8.6.4.7. "income": Corporate profit.

*"Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909 (36 Stat. 112) in the 16th Amendment, and in the various revenue acts subsequently passed."
[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)]*

8.6.4.8. "gross income": Earnings from within the "United States", which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia, in connection with a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as a public office in the United States government. For nonresident aliens, 26 U.S.C. §871(a) also adds to this certain types of passive activity indirectly such as that found in 26 U.S.C. §881(a) and 26 U.S.C. §871(h).

8.6.4.9. "compensation for services": The Classification Act of 1923 defines services as public employment. See: <http://famguardian.org/TaxFreedom/History/Congress/1923-ClassificationAct.htm>

8.6.4.10. "personal services": Labor in connection with a "trade or business". See 26 C.F.R. §1.469-9.

8.6.4.11. "trade or business": the functions of a public office in the United States government. See 26 U.S.C. §7701(a)(26).

8.6.4.12. "employee": an elected or appointed officer of the United States government. See 26 C.F.R. §31.3401(c)-1.

8.6.4.13. "employer": A person who has "employees". See 26 U.S.C. §3401(d).

8.6.4.14. "includes": Is limited to. See: <http://famguardian.org/Subjects/Taxes/FalseRhetoric/Includess.pdf>

8.7. As you answer the questions, remember that you may NOT provide a blanket answer to ALL questions of "Fifth Amendment" before you even hear the questions. If you do, the court may try to sanction you or hold you in contempt for not answering. You may only invoke the Fifth Amendment in response to a specific question which has already been posed to you, and you must do so AFTER you hear the complete question.

8.8. The answers to several of the questions asked may already appear somewhere on the [SEDM Website](#). Members are authorized to direct the deposing counsel to the place where the questions are answered. The best places to look for such information are:

8.8.1. Frequently Asked Questions: <http://sedm.org/FAQs/FAQs.htm>

- 8.8.2. SEDM About Us page: <http://sedm.org/Ministry/AboutUs.htm>
- 8.8.3. SEDM Fellowship Member Agreement, Exhibit 1 of this document.
- 8.8.4. SEDM Disclaimer Statement, Exhibit 2 of this document.
- 8.9. Members are forewarned that most of the inquiry will likely focus on activities and/or information that are STRICTLY FORBIDDEN by the SEDM Fellowship Member Agreement, section 5, Exhibit 1. If any of the questions relate to such prohibited activities, Members should direct the questioner to the specific item within that section that says that the activity is prohibited.
- 8.10. Below are some example answers you DON'T want to give under any circumstance:
- 8.10.1. When asked about something, responding with "I don't recall" if in fact you really do recall what the answer or fact is. A better approach is "Fifth Amendment." Otherwise, they may try to accuse you of perjury later, as a way to get some leverage over you.
- 8.10.2. Giving a Social Security Number when asked for one. The SEDM Fellowship Member Agreement, Exhibit 1 states that no one may be a Member of SEDM and have or use a Social Security Number voluntarily. If you don't meet this requirement, then please do us a favor and terminate your membership. Having a Social Security Number means you are a federal employee on official duty, and the feds DEFINITELY have jurisdiction over their own federal employees. See the Resignation of Compelled Social Security Trustee document at:
<http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>
- 8.11. Below are some sample questions you are likely to hear at the deposition, along with suggested answers that will keep you out of trouble:

#	Question	Answer
1	Did _____(name) assist you in preparing for this Deposition or direct you in what to say?	Answer: <p><i>"I am contractually prevented from answering that question by the SEDM Fellowship Member Agreement, Exhibit 1."</i></p>
2	Did you file tax returns?	Answer: <p><i>"Please define what you mean by 'file' and 'return' using the Internal Revenue Code. I couldn't find a definition of the word 'file'. The only thing I can accept is a code section or regulation in answer to this question."</i></p> <p>If he defines them and then asks you if you "filed", respond with another question, which is based on Great IRS Hoax, section 5.5.1, which establishes that it is "illegal" and "impossible for you to "file" a return:</p> <p><i>"At what point something is considered 'filed'. My understanding is that a return is not considered 'filed' until it has a Document Locator Number Assigned, and that only an IRS employee can assign that number, and therefore only an IRS employee can lawfully file a 'return'."</i></p> <p>After he defines his terms and answers the questions, your answer to whether you "filed" should be "no".</p>
3	Is this <u>your</u> tax return?	Answer: <p><i>"As far as I understand, only public employees can either have a social security number and that only federal employees, federal contractors, or agencies may be 'taxpayers' under Subtitle A of the I.R.C. Since I am not a public employee, have no contracts with the federal government, and am not entitled to receive any federal benefit, then I am not a 'taxpayer' and no piece of paper with such a number can belong to me. Now if you have problems with that factual statement, I'd simply ask that you rebut the pamphlet entitled 'Why Your Government is Either a Thief or you are a Federal Employee for Federal Income Tax Purposes'" located below before we proceed. Otherwise, let the record reflect that you admit every question at the end of that pamphlet at:</i> http://sedm.org/Forms/FormIndex.htm, form # 05.008".</p>
4	Did _____(name) prepare this return for you?	Answer: <p><i>"We just got through concluding that this isn't a 'return' and the Internal Revenue Code defines a 'return' as a 'return of income'. Since this document establishes no liability on the part of the filer, then it isn't legally defined as a 'return' and therefore your question is presumptuous and irrelevant."</i></p> <p>If he rephrases his question to ask who prepared the 'document', you can respond with: <i>"That return isn't my act, but the act of a third party under unlawful duress. It's only my act if I did it voluntarily and absent duress, which was not the case."</i></p>
5	Did _____(name) advise you in how to prepare this return?	Answer: <p><i>"The Family Guardian website About Us page (http://famguardian.org/aboutus.htm) says in section 12, item 7 says they are not allowed to involve themselves in filing or advising in the filing of the returns. They weren't involved at all. Likewise, the SEDM About Us page (http://sedm.org/about/about-us/) says the same thing in section 8, item 7. The SEDM Fellowship Member Agreement, Exhibit 1, also says the same thing in section 2 and Section 5, item 7. Therefore, no, they didn't and can't do it, and I'm obligated as a Member to not even ask them to do it."</i></p>
6	Did _____(name) prepare this withholding paperwork for you?	Answer: <p><i>"The Family Guardian website About Us page (http://famguardian.org/aboutus.htm) says in section 12, item 23 that they are not allowed to involve themselves in starting or stopping withholding or advising people about withholding issues. They weren't involved at all. Likewise, the SEDM About Us page (http://sedm.org/about/about-us/) says the same thing in section 8, item 23. The SEDM Fellowship Member Agreement, Exhibit 1, also says the same thing in section 2 and Section 5, item 23. Therefore, no, they didn't and can't do it, and I'm obligated as a Member to not even ask them to do it."</i></p>
7	Did _____(name) advise you in how to prepare this withholding paperwork?	Answer: <p><i>"The Family Guardian website About Us page (http://famguardian.org/aboutus.htm) says in section 12, item 23 that they are not allowed to involve themselves in starting or stopping withholding or advising people about withholding issues. They weren't involved at all. Likewise, the SEDM About Us page (http://sedm.org/about/about-us/) says the same thing in section 8, item 23. The SEDM Fellowship Member Agreement, Exhibit 1, also says the same thing in section 2 and Section 5, item 23. Therefore, no, they didn't and can't do it, and I'm obligated as a Member to not even ask them to do it."</i></p>

#	Question	Answer
8	Did _____(name) prepare or administer documents that might help you protect your assets from IRS collection activity, such as trusts or corporation soles?	Answer: <i>"The Family Guardian website About Us page (http://famguardian.org/aboutus.htm) says in section 12, item 14 that they are not allowed to involve themselves in starting or stopping withholding or advising people about withholding issues. Likewise, the SEDM About Us page (http://sedm.org/about/about-us/) says the same thing in section 8, item 14. The SEDM Fellowship Member Agreement, Exhibit 1, also says the same thing in section 2 and Section 5, item 14. Therefore, no, they didn't and can't do it, and I'm obligated as a Member to not even ask them to do it. Furthermore, what I do to protect my assets is NONE OF YOUR BUSINESS. Read my lips, and you can TRUST these lips, unlike other lips in this room. As a matter of fact, government thieves who refuse to obey the law are the reason that the whole asset protection industry even exists."</i>
9	Did _____(name) advise you in how to protect your assets from IRS collection activity, such as trusts or corporation soles?	Answer: <i>"The Family Guardian website About Us page (http://famguardian.org/aboutus.htm) says in section 12, item 23 that they are not allowed to involve themselves in starting or stopping withholding or advising people about withholding issues. Likewise, the SEDM About Us page (http://sedm.org/about/about-us/) says the same thing in section 8, item 23. The SEDM Fellowship Member Agreement, Exhibit 1, also says the same thing in section 2 and Section 5, item 23. Therefore, no, they didn't and can't do it, and I'm obligated as a Member to not even ask them to do it. Furthermore, what I do to protect my assets is NONE OF YOUR BUSINESS. Read my lips, and you can TRUST these lips, unlike other lips in this room.. As a matter of fact, government thieves who refuse to obey the law are the reason that the whole asset protection industry even exists."</i>
10	Are you married?	Answer: <i>"That's absolutely none of your business. Fifth Amendment."</i>
11	What does your wife think of this?	Answer: <i>"What would the American Public think if they knew the full extent of the absolute FRAUD that you are attempting in this case."</i>
12	Did _____(name) coach or instruct you in what to say at this meeting?	Answer: <i>"I am not aware of any evidence that would support that conclusion."</i>
13	Are you a "customer" of SEDM?	Answer: <i>"SEDM is a church, and a religious group, not a business. The only thing it engages in is religious and political speech that is not actionable. It has no customers, but only church members. The SEDM Fellowship Member Agreement, Exhibit 1, identifies itself as a 'Church Member Agreement'. I hope you aren't attempting to interfere with the free religious exercise of a church group? It's not a crime to be part of a church. It's not a crime to get educated. It's not a crime to exercise political rights by changing your domicile and disassociating with the government. The group also believes that people like you are criminals who ought to be behind bars, and that they have a biblical duty to expose illegal activity. Are you trying to interfere with that type of religious practice and instigate what amounts to anti-whistleblowing activity?"</i>
14	Did you "purchase" anything from SEDM?	Answer: <i>"SEDM is not a business, but a non-profit religious group. Therefore, it is impossible to purchase anything from it."</i>
15	Did you make a "donation" to SEDM?	Answer: <i>"I am prohibited from answering that question by the SEDM Fellowship Member Agreement, Exhibit 1, which you have in your possession."</i>
16	Would you be willing to appear to testify in court about the subject of this investigation?	Answer: <i>"No. The SEDM Fellowship Member Agreement, Exhibit 1, obligates me not to tell you or anyone else anything about SEDM other than what I have told you here and now. That agreement is a private agreement that was formed before I was even aware of these agreements and it was effected for a lawful purpose which I believe protects me from unlawful and unscrupulous people like you. If you put me on the witness stand, I am going to start a fire that you won't be able to put out. You don't want to hear any of the things that I will make sure the judge hears. You are attacking the wrong person, and you, not Family Guardian or SEDM, are the one that ought to be enjoined."</i>

8.12. Beyond the above, the only three remaining answers authorized by the SEDM Fellowship Member Agreement, Exhibit 1, to ALL of the remaining questions that relate to SEDM, its affiliate Family Guardian, or any Member, are the following, which are equivalent. This is explained in SEDM Fellowship Member Agreement, section 7, Exhibit 1:

8.12.1. "Fifth Amendment"

8.12.2. "It would be a breach of the SEDM Fellowship Member Agreement, Exhibit 1, to answer that question."

8.12.3. "I don't know", but only if in fact you don't really know.

9. FURTHER RESEARCH

9.1. If you wish to investigate further the taking or responding to depositions, we recommend the following:

9.1.1. *Deposition Handbook*, Nolo Press, available from:

<http://www.nolo.com/product.cfm/ObjectID/4A54797A-8930-46F3-85DA585C20031285/104/>

9.1.2. *Federal Civil Trials and Evidence Practice Guide*, Rutter Group, available from:

<http://www.ruttergroup.com/cartfcte.htm>

9.2. In addition, the *Nontaxpayer's Audit Defense Manual* may prove helpful. This is a how to guide about how to conduct yourself at an IRS audit. The U.S. attorney may try to use your IRS situation as leverage to coerce you into becoming his weapon:

<http://sedm.org/ItemInfo/Ebooks/NTAuditDefenseManual/NTAuditDefenseManual.htm>

ACKNOWLEDGMENT OF RECEIPT AFFIDAVIT

Republic of _____)

Subscribed and Affirmed _____)

County of _____)

I, _____, the undersigned recipient of evidence during the deposition of _____, being of sound mind and under no duress, do hereby certify, attest and affirm that the following facts are true and correct:

- That, at the city of _____, County of _____ and the Republic of _____ (statename), on the _____, 20____, that I personally received from the Deponent _____ (deponent name) the following documents listed below:

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

Total of ____ documents with combined total of _____ pages.

- That I am at least 18 years of age; and further,

3. That I am not related to _____ (deponent name) by blood, marriage, adoption, or employment, but serve as a “disinterested third party” (herein “recipient”); and further,
4. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action; and further,
5. That I have no financial interest in these proceedings which might compromise the integrity of the evidence conveyed to my custody and control, in violation of Fed.Rule.Civ.Proc. Rule 28(c), 18 U.S.C. §208, or 28 U.S.C. §144. Such conflicts of financial interest include, but are not limited to:
 - a. Employment or agency with the United States government.
 - b. Receipt of any financial benefit or retirement derived from the taxes that are the subject of this proceeding.
 - c. Status as a “taxpayer”, which would make me the object of influence and retribution by the IRS.
6. That the deponent has explained to me that I may not receive the deposition transcript in total or any part thereof from him/her without signing and consenting unconditionally to this Acknowledgment of Receipt.
7. That deponent has provided all evidence he can lawfully provide without violating the Copyright/Software/User License Agreement and/or the SEDM Member Agreement applying to the materials in question. Providing any further evidence from the sources under investigations would make him into the Substitute Defendant under these agreements for this and any other criminal proceedings involved, which he does not desire to be and cannot be compelled to be under the Fifth Amendment.
8. That failure to sign this Acknowledgment of Receipt will:
 - a. Invalidate the oath or affirmation, because it says that I will tell the WHOLE truth, because the whole truth is being censored from the official record of these proceedings.
 - b. Cause the testimony described in the attached evidence to be given involuntarily and under duress, and thereby invalidate any oaths or affirmations that may accompany it.
 - c. Result in subornation of perjury in violation of 18 U.S.C. §1622, because portions of the truth will be deliberately and systematically removed from evidence by the overt actions of deposing counsel, resulting in a prejudicing of the rights of the party or parties being investigated.
 - d. Interfere with the right to contract of the deponent, by preventing him from prescribing the terms and conditions under which he voluntarily operates in these proceedings. The Constitution, Article 1, Section 10 and the United States Supreme Court in the *Sinking Fund Cases*, 99 U.S. 700 (1878), both agree that no state nor the federal government have the lawful authority to interfere with the right to contract. This is especially true in the case of contracts which are lawfully formed for the purpose of protection. Protection is the government’s only lawful purpose for existence. The purpose of this contract is to protect the deponent from becoming a Substitute Defendant and prevent him from violating other lawfully formed contracts.
9. That any evidence submitted to me herein does not constitute an explicit waiver or exemption from any or all liabilities associated with the SEDM Member Agreement or Copyright/Software/User License Agreement applying to all materials in the case of the recipient or any third party he might provide said evidence to. Deponent is NOT authorized to waiver any of the legal requirements arising from the use of licensed and copyrighted materials. These agreements may be found at:
 - a. <http://famguardian.org/disclaimer.htm>
 - b. <http://sedm.org/participate/member-agreement/>
10. That I, as recipient of these materials and any third parties I may provide said Copyrighted and Licensed materials to must also agree to be personally bound by the terms of the SEDM Member Agreement and Copyright/Software/License Agreement personally and individually, and not in their capacity as government employees or agents. Failure to do so would constitute a violation of these agreements by the deponent and make him into the Substitute Defendant in this proceeding under the terms of these agreements. Deponent emphasizes that it is not his intention to become the Substitute Defendant and therefore he/she cannot and will not willfully violate these agreements lawfully formed.
11. That I, as recipient of these materials, agree that my allegiance to abide by the terms and restrictions imposed by the Copyright/Software/User License Agreements and SEDM Member Agreement indicated above and this Acknowledgment of Receipt exceeds that to my employer and constitutes a waiver of any official, judicial, or sovereign immunity if these agreements are violated.

I now affix my signature to these affirmations.

Signature: _____, Recipient

Printed name: _____, Recipient

Witness signature: _____, Witness

Date/time: _____

DEPOSITION HANDOUT

1	Preliminary Statements to Deposing Counsel	4
2	Preliminary Affirmation.....	6
3	Answers to Preliminary Deposition Questions.....	8
4	Answers to specific likely questions by Deposing Counsel	12
4.1	Questions About SEDM or its Relationship to Deponent.....	12
4.2	Questions about involvement of Third Parties in Preparation for this Deposition	13
4.3	Questions about whether any promises or assurances were ever made by SEDM	13
4.4	Questions about filing of tax returns.....	13
4.5	Questions about tax withholding	14
4.6	Questions about asset protection.....	14
4.7	Questions about whether the Deponent would be willing to testify in court	14
5	Legal Limitations Upon Subject Matter of Questions	14
5.1	Why SEDM Website, Member activities authorized by the Member Agreement, and all bookstore materials are exclusively “religious and political” and not “actionable” speech	16
5.2	Why Family Guardian Website is exclusively “religious and political” and not “actionable” speech	19
6	Exhibit List	22
7	Grant of Witness Immunity from Criminal Prosecution under 18 USC §6002.....	22
8	Admissions/questions for Deposer Required to be Answered on the Record in order to Establish that this is a lawful proceeding	23
9	Exhibits.....	27
9.1	Exhibit 1: SEDM Member Agreement	27
9.2	Exhibit 2: SEDM Disclaimer.....	28
9.3	Exhibit 3: Family Guardian Disclaimer.....	29
9.4	Exhibit 4: Affidavit of Duress	30
9.5	Exhibit 5: Why Courts Say IRS Not Responsible.....	31
9.6	Exhibit 6: Political Jurisdiction	32
9.7	Exhibit 7: Reasonable Belief	33
9.8	Exhibit 8: SEDM About Us Page	34

Constitutional Provisions

Bill of Rights	15
Declaration of Independence	11
Fourteenth Amendment.....	7
Fourth Amendment	13
Seventh Amendment	7
Thirteenth Amendment.....	11

Statutes

18 U.S.C. §1201	11
18 U.S.C. §208	4, 7, 24
18 U.S.C. §6002	23
26 U.S.C. §§6700, 6701, 7402, or 7408	15
26 U.S.C. §§6901 and 6903	16
26 U.S.C. §162	17
26 U.S.C. §32	17
26 U.S.C. §3401(c).....	17

26 U.S.C. §6700	25
26 U.S.C. §6701	25
26 U.S.C. §7601	15
26 U.S.C. §7601(a)	16
26 U.S.C. §7701(a)(30)	17
26 U.S.C. §7701(a)(31)	12
26 U.S.C. §7701(b)(1)(A)	12, 17
26 U.S.C. §7701(b)(1)(B)	12
28 U.S.C. §144	25
28 U.S.C. §1652	7
28 U.S.C. §3002(15)(A)	23
44 U.S.C. §1505(a)(1)	15, 25
5 U.S.C. §553(a)	15, 25
8 U.S.C. §1101(a)(21)	12, 17
8 U.S.C. §1101(a)(22)(B)	17
8 U.S.C. §1401	12, 17
8 U.S.C. §1452	17
Declaratory Judgment Act, 28 U.S.C. §2201(a)	12
Title 18	24

Cases

Erie R.R. v. Tompkins, 304 U.S. 64 (1938)	7
Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)	26
Hale v. Henkel, 201 U.S. 43 (1906)	23
Poindexter v. Greenhow, 114 U.S. 270 (1885)	10
Sinking Fund Cases, 99 U.S. 700 (1878)	13
U.S. v. Lopez, 514 U.S. 549 (1995)	5
United States v. Powell, 379 U.S. 57 (1964)	14
Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S. Sup. Ct. 1064, 1071	26

Regulations

20 C.F.R. §422.103(d)	10
20 C.F.R. §422.104	10
26 C.F.R. §601.702	25
26 C.F.R. §601.702(a)(2)(ii)	15

Rules

Federal Rule of Civil Procedure 17(b)	7, 11
Federal Rule of Civil Procedure 29	7, 8
Federal Rule of Civil Procedure 8(b)(6)	7
Federal Rule of Evidence 29	27
Federal Rule of Evidence 610	8, 16, 18, 19
Federal Rules of Civil Procedure	23
Hearsay Rule, Federal Rule of Evidence 810	12

Other Authorities

Black's Law Dictionary, Sixth Edition, pp. 1158-1159	15
Black's Law Dictionary, Sixth Edition, p. 1498	11
Deuteronomy 10:14	10
Exhibit 1, Section 1	17, 18

Exhibit 1, Section 6, Item 1	17
Exhibit 2, Section 1	17
Exhibit 2, Section 5	19
Exhibit 3, Section 5	21, 22
Family Guardian Website Disclaimer, Section 5	7
Federal Courts and the IRS' Own Internal Revenue Manual say the IRS is Not Responsible for Its Actions or Words or for Following It's Own Written Procedures.....	7
Hebrews 11:13.....	11
Isaiah 45:12	10
Luke 16:13	4
Matt. 5:33-37.....	4
Matt. 8:19-20.....	11
Psalms 7:14-16.....	19, 21
Psalms 89:11-13.....	10
Reasonable Belief About Tax Liability, Form #05.007	5
Rutter Group, Federal Civil Trials and Evidence, 2005, pp. 8C-1 to 8C-2	5
SEDM Fellowship Member Agreement	12, 13, 14, 22
SEDM Fellowship Member Agreement, Exhibit 1, Section 1	17
SEDM Fellowship Member Agreement, Exhibit 1, Section 5	18
SEDM Fellowship Member Agreement, Exhibit 1, Section 5, item 5	17
SEDM Fellowship Member Agreement, Exhibit 1, Section 6, Item 11	17
SEDM Fellowship Member Agreement, Exhibit 1, Section 9	18
SEDM Website Disclaimer Statement, Exhibit 2.....	19
SEDM Website Disclaimer Statement, Exhibit 2, Section 1	18
SEDM Website Disclaimer, Section 5	7
Treasury Order 150-02	15
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002.....	11

1 **1 Preliminary Statements to Deposing Counsel**

2 The Deponent hereby formally notifies you of the following approach he will take at this Deposition:

- 3 1. This deposition will NOT proceed unless and until the deposing counsel:
 - 4 1.1. Signs an "Acknowledgment of Receipt" and hands it back to the Deponent. Deponent WILL NOT allow him to
 - 5 set it aside or to promise that he/she will give the signed document to him at the end of the deposition. Any attempt
 - 6 to play such games will be identified in the Deposition Transcript as WITNESS AND EVIDENCE TAMPERING
 - 7 in violation of 18 U.S.C. §1512.
 - 8 1.2. Reads in its entirety the content of this section and initials the Deponent's copy of this document to indicate that he
 - 9 has done so. This requirement is necessary because the Deponent cannot and will not speak orally at any time
 - 10 during this deposition.
- 11 2. Answers to preliminary questions the deposing counsel is likely to ask at the beginning of the deposition have already
- 12 been answered in total in order to avoid delaying this proceeding and to facilitate launching directly into the questions
- 13 of the deposing counsel. There is a signature block in order to authenticate the answers that will eventually be contained
- 14 in the Deposition Transcript provided by the Deponent at the end of the proceeding, should he or she choose to do so.
- 15 This block is intended for use by the Deponent.
- 16 3. Beyond the Answers to Preliminary Deposition Questions contained in section 3 or Specific Likely Questions contained
- 17 in section 4 et seq, deposing counsel is likely to ask questions about the nature of the SEDM Fellowship. A detailed
- 18 description of the Church is contained in Exhibit 8, which was downloaded off the SEDM Website on 1/28/06. When
- 19 asked about any aspect of the SEDM Fellowship, deponent is authorized only to refer to this Exhibit and is required by
- 20 the Member Agreement to respond with "Fifth Amendment" relating to any issues about SEDM that are not described
- 21 in Exhibit 8 attached.
- 22 4. A list of Exhibits to which the Deponent will refer is contained later in section 6 entitled "Exhibit List". Deposing
- 23 counsel is encouraged to read and review this list. These exhibits will be referred to by the Deponent in his written
- 24 deposition transcript, should the deponent choose to provide one.
- 25 5. Deponent has come along with three copies of this document and all exhibits referenced in the preceding section. At the
- 26 start of the deposition, the Deponent will provide:
 - 27 5.1. One copy of the document and exhibits to the Court Reporter.
 - 28 5.2. One copy of the document and exhibits to the Deposer.
 - 29 5.3. Keep one copy for his own use in responding to the questions asked.
- 30 6. Deposing counsel is hereby formally notified that Deponent protests this deposition as being in violation of
- 31 Fed.Rule.Civ.Proc. Rule 28(c), and 18 U.S.C. §208 because both the deposing counsel and the Court reporter have a
- 32 financial interest in these proceedings. They are both paid by the very tax that is at issue in this proceeding and they
- 33 cannot fulfill their fiduciary duty to protect the people, who are the "state", and at the same time serve the interest of
- 34 their own pay, retirement, and benefits.

35 *"No servant can serve two masters; for either he will hate the one and love the other, or else he will be loyal to*
36 *the one and despise the other. You cannot serve God and mammon." [Jesus [God] speaking in the Bible, Luke*
37 *16:13]*

38
39 The same arguments above also apply to the judge in this proceeding. Therefore, Deponent will object to the admission
40 of all evidence gathered at this proceeding and will recant all testimony given unless and until this conflict of interest is
41 completely removed by conducting this procedure lawfully, with probable cause, with implementing regulations, and
42 before deposing counsel and court reporters who are not paid directly or indirectly by any tax dollars.

- 43 7. The Deponent has a religious objection to the taking of oaths. See Matt. 5:33-37:

44 *Jesus Forbids Oaths*

45 *"Again you have heard that it was said to those of old, 'You shall not swear falsely, but shall perform your oaths*
46 *to the Lord.' But I say to you, do not swear at all: neither by heaven, for it is God's throne; nor by the earth,*
47 *for it is His footstool; nor by Jerusalem, for it is the city of the great King. Nor shall you swear by your head,*
48 *because you cannot make one hair white or black. But let your 'Yes' be 'Yes,' and your 'No,' 'No.' For*
49 *whatever is more than these is from the evil one [Satan]."*
50 *[Matt. 5:33-37, Bible, NKJV]*

51
52 Therefore:

- 1 7.1. Deponent will authenticate and affirm his testimony in writing using the Affirmation contained in section 2. He
 2 will NOT be giving any oral or written Oath of any kind. If deposing counsel insists on taking of the affirmation
 3 BEFORE the start of questioning, then Deponent may sign the Affirmation contained in the next section.
 4 7.2. The Deposer MAY NOT interfere with the determination of what goes in the affirmation. There is no rule of Civil
 5 procedure that might regulate or constrain the content of any such affirmation. The taking of any affirmation other
 6 than that prescribed by the Deponent shall constitute subornation of perjury in violation of 18 U.S.C. §1622, because
 7 it will not tell the WHOLE truth about this unlawful proceeding. Deponent asks the Deposer not the threaten, argue
 8 with, or otherwise try to intimidate the Deponent to accept his/her recommendations about the content of any such
 9 affirmation.
 10 7.3. Authorities on taking of affirmations:

11 [8:222] *Affirmation: A witness may testify by affirmation rather than under oath. An affirmation 'is simply a*
 12 *solemn undertaking to tell the truth.'* [See FRE 603, Acv. Comm. Notes (1972); FRCP 43(d); and *Ferguson v.*
 13 *Commissioner of Internal Revenue (5th Cir. 1991) 921 F2d 488, 489—affirmation is any form or statement*
 14 *acknowledging 'the necessity for telling the truth'*

15 [. . .]

16 [8:224] *'Magic words' not required: A person who objects to taking an 'oath' may pledge to tell the truth by any*
 17 *'form or statement which impresses upon the mind and conscience of a witness the necessity for telling the truth.'*
 18 *[See FRE 603, Adv. Comm. Notes (1972)—'no special verbal formula is required'; United States v. Looper (4th*
 19 *Cir. 1969) 419 F2d 1405, 1407; United States v. Ward (9th Cir. 1992) 989 F2d 1015, 1019]*
 20 *[Rutter Group, Federal Civil Trials and Evidence, 2005, pp. 8C-1 to 8C-2]*

- 21 7.4. This deposition is being conducted under exclusive state jurisdiction, and not under federal jurisdiction. Therefore,
 22 the affirmation associated with it must be enforced in a state, rather than federal, court under the terms prescribed
 23 in the affirmation itself. Any form of affirmation other than that prescribed in the following subsection would instill
 24 a fear in the deponent which would interfere with communicating the complete or whole truth. That fear would
 25 originate from the lack of separation of powers between the forum enforcing the affirmation (perjury) and the forum
 26 conducting this proceeding, and the tyranny and abuse that would likely result if the forum for this case were the
 27 same as that enforcing the perjury statement. Ultimately, this method of affirmation uses the separation of powers
 28 to better secure liberty from federal tyranny:

29 *"We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.*
 30 *Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal*
 31 *government are few and defined. Those which are to remain in the State governments are numerous and*
 32 *indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961).* **This constitutionally**
 33 **mandated division of authority "was adopted by the Framers to**
 34 **ensure protection of our fundamental liberties."** *Gregory v. Ashcroft, 501*
 35 **U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and independence of the**
 36 **coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any**
 37 **one branch, a healthy balance of power between the States and the Federal Government will reduce the risk**
 38 **of tyranny and abuse from either front."** *Ibid.* "
 39 *[U.S. v. Lopez, 514 U.S. 549 (1995)]*

- 41 8. Deposing counsel:
 42 8.1. MUST specify PRIOR TO EACH QUESTION which item and/or "Count" within the Complaint that the question
 43 is related to by specifying the page number and line number in the Complaint that is being satisfied. This will
 44 ensure that the Deponent does not participate in any "inquisition" of "fishing expedition", and will confine the
 45 inquiry to specific issues that are lawful and not political in nature. It will also allow him to avoid involving
 46 himself in any unconstitutional or unlawful activities by the deposing counsel or the Plaintiff.
 47 8.2. Is encouraged to limit the number of questions he/she asks, in the interest of time, because the production of
 48 written answers may take an extended amount of time that may go beyond the entire day and require rescheduling
 49 or the mailing of the answers to him on some other date following the conclusion of questions.
 50 9. During the deposition, Deponent insists IN ADVANCE that the first time any of the following words are used by
 51 deposing counsel, he/she *must* state the legal definition for the record completely and succinctly. This legal definition
 52 must be entirely consistent with the only lawful sources of legal evidence identified as authoritative in Exhibit 7 entitled
 53 *Reasonable Belief About Tax Liability, Form #05.007*. If deposing counsel disagrees with the content of that pamphlet,
 54 then he is required to explain his reasons by answering the admissions at the end of the pamphlet, signing the answer
 55 under penalty of perjury, and providing his response to the deponent for inclusion in the deposition transcript. This

1 requirement arises out of the fact that deponent is a Christian and may not “presume” anything. The Bible says in
2 Numbers 15:30 that “presumption” is a serious sin, and deposing counsel cannot compel him to violate his religious
3 beliefs by sinning.

4 *“But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings*
5 *reproach on the LORD, and he shall be cut off [imprisoned] from among his people.”*
6 *[Numbers 15:30, Bible, NKJV]*
7

8 Deponent will also not permit this sin to injure any third party by allowing the deposing counsel to use deliberately
9 deceptive questions containing “words of art” which could mislead others by abusing “presumption”. Therefore,
10 deponent cannot and will not allow him/herself or the audience who will read the deposition transcript to be compelled
11 to “presume” anything or be mislead. Below is an alphabetized list of the “words of art” that will trigger a requirement
12 from deposing counsel for a definition on the record. Failure to provide said definition in the context of any question
13 which uses these words shall make the answer to the question automatically inadmissible, not validated by oath or
14 affirmation, and not actionable for use in any present or future legal proceeding:

- 15 9.1. “abusive” (as used in 26 U.S.C. §6700 but nowhere defined in the I.R.C. or Treasury Regulations)
- 16 9.2. “advertise”
- 17 9.3. “citizen”
- 18 9.4. “compensation for services” (as used in 26 U.S.C. §61 but nowhere defined in I.R.C.)
- 19 9.5. “domestic”
- 20 9.6. “effectively connected”
- 21 9.7. “employee”
- 22 9.8. “employer”
- 23 9.9. “foreign” (not defined in the I.R.C.)
- 24 9.10. “gross income”
- 25 9.11. “incite”
- 26 9.12. “includes”
- 27 9.13. “income”
- 28 9.14. “law”
- 29 9.15. “permanent address”
- 30 9.16. “personal services” (not defined in the I.R.C.)
- 31 9.17. “promote”
- 32 9.18. “residence”
- 33 9.19. “resident”
- 34 9.20. “return” (not defined in the I.R.C.)
- 35 9.21. “scam”
- 36 9.22. “State”
- 37 9.23. “tax shelter” (as used in 26 U.S.C. §§461, 6111, 6112, 6662 but not defined in I.R.C.)
- 38 9.24. “tax”
- 39 9.25. “taxpayer”
- 40 9.26. “trade or business”
- 41 9.27. “United States”
- 42 9.28. “U.S. citizen” (which one? The one in the Constitution or the one in 8 U.S.C. §1401, which are both mutually
43 exclusive)
- 44 9.29. “voluntary”
- 45 9.30. “wages”

46 **2 Preliminary Affirmation**

47 This Affirmation is provided for use in the case where deposing counsel insists on taking of an affirmation *before* the start of
48 questions, and refuses to accept said affirmation in the written deposition transcript. This affirmation covers the following
49 two chapters:

- 50 • Section 3: Answers to Preliminary Deposition Questions
- 51 • Section 4: Answers to specific likely questions by Deposing Counsel, and all subsections

1 I declare that everything I state in writing today during this Deposition is as truthful, accurate, factual, and trustworthy as
2 what the IRS writes in its publications, on its forms, or says in its telephone support or meetings with “taxpayers”. See the
3 following references on the truthfulness and accountability of the IRS and the equal lack of accountability of the person who
4 is the subject of this investigation for either alleged or actual speech or activities:

- 5 1. Exhibit 5: Federal Courts and the IRS’ Own Internal Revenue Manual say the IRS is Not Responsible for Its Actions or
6 Words or for Following It’s Own Written Procedures:
- 7 2. Family Guardian Website: <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
- 8 3. Exhibit 2: SEDM Website Disclaimer, Section 5, which makes the same disclaimer about everything on the SEDM
9 website and everything said or done by anyone associated with that ministry.
- 10 4. Exhibit 3: Family Guardian Website Disclaimer, Section 5, which makes the same disclaimer about everything on the
11 Family Guardian website and everything said or done by anyone associated with that ministry.

12 I claim the same equal protection of the law for my statements and actions as that of the IRS in this proceeding, and the
13 Fourteenth Amendment, Section 1 guarantees me equal protection. The thing being “protected” is irresponsibility, in this
14 case. I also agree to tell the WHOLE truth, and to interfere and disrupt any efforts by the deposing counsel to censor what I
15 have to say in response to any particular question, so as to advantage either himself or the Plaintiff as parties to this proceeding.
16 This Affirmation is in accordance with [28 U.S.C. §1746\(1\)](#). The truthfulness or accuracy of any statement made here today
17 may only be litigated under the following circumstances.

- 18 1. Jury trial in a state court.
- 19 2. 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\(a\)\(14\)](#).
- 20 3. No jurist or judge, like the deponent, may be in receipt of any federal financial or other benefit or employment nor
21 maintain a domicile on federal property.
- 22 4. The common law of the state and no federal law or act of Congress or the Internal Revenue Code are the rules of decision,
23 as required [Fed.R.Civ.P. Rule 17\(b\)](#), [28 U.S.C. §1652](#), *Erie RR v. Tompkins*, [304 U.S. 64](#) (1938).
- 24 5. Any judge who receives retirement or employment benefits derived from Subtitle A of the I.R.C. recuse himself in
25 judging the law and defer to the jury instead, as required under [18 U.S.C. §208](#), [28 U.S.C. §144](#), and [28 U.S.C. §455](#).
- 26 6. All of the pleadings, exhibits, and statements made by all parties to the action, including those about the law, are admitted
27 into evidence and subject to examination by the jury and/or factfinder.
- 28 7. The signator is not censored or restricted by the judge in what he can tell the jury prior to any decision.
- 29 8. The judge and Plaintiff counsel are personally subject to the terms of the Copyright/Software/User License Agreement
30 if they use as evidence anything covered by said license. Things covered by license agreement include, but are not
31 limited to, all writings, oral statements, and actions of anyone affiliated with either Family Guardian Website or the
32 SEDM Website.
- 33 9. There are no witnesses employed by the government or evidence provided by government employees, all of whom would
34 unavoidably have a conflict of interest in violation of 18 U.S.C. §208 and Fed.Rule.Civ.Proc. 28(c) because their pay,
35 retirement, and benefits derive from continued payment of the alleged “tax” in question. All witnesses must be private
36 Americans with no contractual or employment relationship to the federal government whatsoever. These are the only
37 types of persons who are authorized by the applicable disclaimers and license agreement to use the materials on the
38 websites in question, and these are also the only audience of “peers” who would make suitable jurists or judges in
39 satisfaction of the requirements of the Seventh Amendment.
- 40 10. The deposing counsel provides and stipulates to admit (under Federal Rule of Civil Procedure 29) all evidence
41 constituting probable cause which was collected *prior* to the date the Complaint was filed on. Without any evidence of
42 probable cause, the Complaint must be dismissed and reckless and irresponsible.
- 43 11. All of the points raised in each pleading by the deponent and unrefuted by the Judge or the Plaintiff are admitted into
44 evidence as fact. This is a requirement of Federal Rule of Civil Procedure 8(b)(6).

45 I reserve the right to revise and extend any and all remarks or answers I provide here today in writing and under penalty of
46 perjury within 15 days of the completion of this deposition.

47 I certify that if either of the following situations happens:

- 48 1. Deponent is not allowed to have assistance of counsel present during the entire deposition or if communication with the
49 assistance of counsel is not allowed or is interfered with by deposing counsel.
- 50 2. Deponent is not allowed to tape record any part of the proceeding or the tapes or recordings are confiscated by the
51 deposing party.

- 1 3. Deposing counsel refuses to sign the Acknowledgment of Receipt for any document provided at the deposition, if one
- 2 is presented to him or her by the deponent.
- 3 4. Any portion of this Deposition Transcript is admitted into evidence in this case without the WHOLE thing being
- 4 admitted, or
- 5 5. If I send deposing party Revisions and Extensions to my remarks today signed under penalty of perjury and which you
- 6 refuse to stipulate to include in the final deposition transcript pursuant to Federal Rule of Civil Procedure 29, OR
- 7 6. Deposing party files a motion in limine to censor or restrict any aspect of this transcript from use at any trial or hearing
- 8 on this case.

9 . . .then the subset of evidence that is admitted will:

- 10 1. Result in subornation of perjury under 18 U.S.C. §1622, because it will violate the oath to tell the WHOLE truth.
- 11 2. Constitute witness and/or evidence tampering in violation of 18 U.S.C. §1512.
- 12 3. Be deliberately deceptive because censored and incomplete.
- 13 4. Be Prejudicial to the Constitutional rights of parties to this proceeding in violation of due process of law and the
- 14 Constitution.
- 15 5. Be misunderstood, misquoted, and misused by the Court and the Plaintiff to further commercial and unlawful purposes.
- 16 6. Be misused for “political” rather than “legal” purposes to prejudice the jury or factfinder.
- 17 7. Not portray the whole truth or even the most relevant part of the truth.
- 18 8. Will constitute NON factual, NON actionable speech that is not admissible as evidence in any legal proceeding
- 19 pursuant to Federal Rule of Evidence 610.

20 Non-acceptance of this affirmation or refusal to admit all evidence attached to this pleading into the record by the court shall

21 constitute:

- 22 1. Breach of contract (this contract).
- 23 2. Compelled association with a foreign tribunal in violation of the First Amendment and in disrespect of the choice of
- 24 citizenship and domicile of the deponent.
- 25 3. Evidence of unlawful duress (see Exhibit 1, Subexhibit 4 attached) upon the deponent.
- 26 4. Violation of the Copyright/Software/User license agreement in the previous section applying to all materials submitted
- 27 herein.

28 Any threats of retaliation or court sanctions or punishment because of this Affirmation shall also constitute corruptly

29 threatening and tampering with a witness in violation of [18 U.S.C. §1512](#). This affirmation is an extension of my right to

30 contract guaranteed under Article 1, Section 10 of the United States Constitution and may not be interfered with by any court

31 of the United States.

32 Deponent Name (print): _____

33 Deponent Signature: _____

34 Date: _____

35 **3 Answers to Preliminary Deposition Questions**

36 This section provides canned but truthful responses to all the preliminary questions that are likely to be raised by the deposing

37 counsel at the deposition. The deponent will not be answering these questions verbally or in writing, because they are already

38 answered here.

39 The first comment out of the mouth of the opposing counsel will likely be: “Thank you for appearing here today.” To that

40 I, the Deponent, respond as follows:

41 *This is not an “appearance” as legally defined. An “Appearance” is defined in Black’s Law Dictionary as the*

42 *process of voluntarily consenting to the jurisdiction of the court. I am not here voluntarily, and I believe this is*

43 *an unlawful proceeding. I have a Constitutional, and religious, and a moral duty not to participate in any*

44 *unlawful activities, including this proceeding. This proceeding shall therefore conclusively be presumed to be*

45 *unlawful unless and until the deposing counsel provides proof on the record to establish otherwise. That proof*

1 must take the form of answers to the admissions later in section 7 with an "Admit" or "Deny". All questions not
2 answered shall conclusively be presumed to be "Admit". When deposing counsel signs the answer to the
3 questions under penalty of perjury, and includes the answers with my answers together in its submission to the
4 court., and provides his answers to me BEFORE I begin answering his questions, then you may only refer to this
5 as a "compelled presence" and not an "appearance".

6 Moving on with the preliminary questions that precede nearly all depositions, here are the canned answers of the Deponent:

7 1. QUESTION: For the record, would you please state your name?

8 ANSWER: My name is "_____" (name of deposing counsel). My mother also calls me
9 "son" (or "daughter", as the case may be). I am being compelled under illegal duress from you personally, a private
10 individual acting outside of your lawful authority, to appear at this deposition. The Contents of the Admissions later in
11 section 7 prove why this is. When a person is under unlawful duress, their acts become private acts and not acts of the
12 state. Below is how the U.S. Supreme Court explains this requirement:

13 *In the discussion of such questions, the distinction between the government of a state and the state itself is*
14 *important, and should be observed. In common speech and common apprehension, they are usually regarded as*
15 *identical, and as ordinarily the acts of the government are the acts of the state, because within the limits of its*
16 *delegation of power, the government of the state is generally confounded with the state itself, and often the former*
17 *is meant when the latter is mentioned. The state itself is an ideal person, intangible, invisible, immutable. The*
18 *government is an agent, and, within the sphere of the agency, a perfect representative; but outside of that, it is a*
19 *lawless usurpation. **The constitution of the state is the limit of the authority of***
20 ***its government, and both government and state are subject to the***
21 ***supremacy of the Constitution of the United States and of the laws made***
22 ***in pursuance thereof. So that, while it is true in respect to the government***
23 ***of a state, as was said in Langford v. United States, 101 U.S. 341, that the***
24 ***maxim that the King can do no wrong has no place in our system of***
25 ***government, yet it is also true, in respect to the state itself, that whatever***
26 ***wrong is attempted in its name is imputable to its government, and not to***
27 ***the state, for, as it can speak and act only by law, whatever it does say and***
28 ***do must be lawful. That which therefore is unlawful because made so by***
29 ***the supreme law, the Constitution of the United States, is not the word or***
30 ***deed of the state, but is the mere wrong and trespass of those [private]***
31 ***individual persons who falsely speak and act in its name.*** It was upon the ground
32 of this important distinction that this Court proceeded in the case of Texas v. White, 7 Wall. 700, when it adjudged
33 that the acts of secession, which constituted the civil war of 1861, were the unlawful acts of usurping state
34 governments, and not the acts of the states themselves, inasmuch as "the Constitution, in all its provisions, looks
35 to an indestructible Union, composed of indestructible states," and that consequently the war itself was not a
36 war between the states, nor a war of the United States against states, but a war of the United States against
37 [114 U.S. 291] unlawful and usurping governments representing not the states, but a rebellion against the
38 United States. This is, in substance, what was said by Chief Justice Chase, delivering the opinion of the Court in
39 Thorington v. Smith, 8 Wall. 1, 9, when he declared, speaking of the Confederate government, that "it was
40 regarded as simply the military representative of the insurrection against the authority of the United States." The
41 same distinction was declared and enforced in Williams v. Bruffy, 96 U.S. 176, 192, and in Horn v. Lockhart, 17
42 Wall. 570, both of which were referred to and approved in Keith v. Clark, 97 U.S. 454, 465.

43 *This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line*
44 *of demarcation that separates constitutional government from absolutism, free self-government based on the*
45 *sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the*
46 *state to declare and decree that he is the state; to say "L'Etat, c'est moi." Of what avail are written constitutions,*
47 *whose bills of right for the security of individual liberty have been written too often with the blood of martyrs*
48 *shed upon the battlefield and the scaffold, if their limitations and restraints upon power may be overpassed with*
49 *impunity by the very agencies created and appointed to guard, defend, and enforce them, and that too with the*
50 *sacred authority of law, not only compelling obedience, but entitled to respect? **And how else can***
51 ***these principles of individual liberty and right be maintained if, when***
52 ***violated, the judicial tribunals are forbidden to visit penalties upon***
53 ***individual offenders, who are the instruments of wrong, whenever they***
54 ***interpose the shield of the state? The doctrine is not to be tolerated. The***
55 ***whole frame and scheme of the political institutions of this country, state***

1 and federal, protest against it. Their continued existence is not
2 compatible with it. It is the doctrine of absolutism, pure, simple, and
3 naked, and of communism, which is its twin, the double progeny of the
4 same evil birth.

5 *It was said by Chief Justice Chase, speaking for the whole Court in Lane County v. Oregon, 7 Wall. 71, 76, that*
6 *the people, [114 U.S. 292] through the Constitution of the United States, established a more perfect union by*
7 *substituting a national government, acting, with ample power, directly upon the citizens, instead of the*
8 *Confederate government, which acted with powers, greatly restricted, only upon the states.*

9 *In no other way can the supremacy of that Constitution be maintained. It creates a government in fact as well as*
10 *in name, because its Constitution is the supreme law of the land, "anything in the constitution or laws of any state*
11 *to the contrary notwithstanding," and its authority is enforced by its power to regulate and govern the conduct of*
12 *individuals, even where its prohibitions are laid only upon the states themselves. The mandate of the state affords*
13 *no justification for the invasion of rights secured by the Constitution of the United States; otherwise, that*
14 *Constitution would not be the supreme law of the land.*

15 *When, therefore, an individual defendant pleads a statute of a state, which is in violation of the Constitution of*
16 *the United States as his authority for taking or holding property to which the citizen asserts title and for the*
17 *protection or possession of which he appeals to the courts, to say that the judicial enforcement of the supreme*
18 *law of the land, as between the individual parties, is to coerce the state ignores the fundamental principles on*
19 *which the Constitution rest, as contrasted with the Articles of Confederation, which it displaced, and practically*
20 *makes the statutes of the states the supreme law of the land within their respective limits.*
21 *[Poindexter v. Greenhow, 114 U.S. 270 (1885)]*

22 Furthermore, the private person instituting the unlawful duress becomes the actor and the person legally responsible and
23 accountable for the consequences of the act, and not the person who is the target of said duress. Since my presence here
24 is a result of unlawful duress from you personally as a private individual, then it is you, the deposing counsel, who I am
25 appearing here today as. When you prove that there is no duress by truthfully answering the questions contained in
26 section 7, signing it under penalty of perjury, and including your answer with my answers, and if all of your answers are
27 "Admit", then I shall consider the duress to have been removed and will then be appearing voluntarily as myself, a natural
28 person. Until then, my deposition transcript will be signed in you, the deposing counsel's, name, and not mine, and it
29 will indicate that the signature is an agent. It will not be signed in my Christian name until you, the moving party, prove
30 that you are acting lawfully by answering the questions under penalty of perjury.

31 2. QUESTION: What is your Social Security Number?

32 ANSWER: Social Security Numbers can only be issued to federal employees on official duty, according to 20 C.F.R.
33 §422.104. Since I am not a federal employee on official duty in the context of these proceedings and since I resigned
34 my employment as a Social Security Trustee, then I cannot have or use such a number. Furthermore 20 C.F.R.
35 §422.103(d) indicates that such numbers are the property of the Social Security Administration. Therefore, it is
36 IMPOSSIBLE for them to be owned by anyone but the government. Public property may not lawfully be "owned" or
37 used for private purposes. Furthermore, if you were to try to compel me to use such a number, you would be instituting
38 slavery, because you would be asking me to conduct official government business on private time without just
39 compensation. Also, the SEDM Fellowship Member Agreement, Exhibit 1, section 2 indicates that no one who has or
40 uses such a number may be a Member of SEDM. I have rescinded any false presumptions of my voluntary participation
41 of Social Security by sending in the Resignation of Compelled Social Security Trustee document available below, as
42 required by the SEDM Fellowship Member Agreement, section 2:

43 <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>

44 3. QUESTION: May I see your ID?

45 ANSWER: I did not bring a state-issued ID and I am not required to present one. To compel me to either possess one
46 or use one constitutes a violation of the First Amendment, which prohibits compelled association. I don't wish to be
47 compelled to associate with any state or government. I am a free moral agent and I bow to no man and only to my Lord
48 and Savior, Jesus Christ. If you want to dismiss me because I don't have a state-issued ID, then you have forfeited your
49 right to depose me.

50 4. QUESTION: Where do you live?

51 ANSWER: I live on the territory of my Sovereign, who is God. The Bible, which is the word of my Sovereign, says
52 that God owns the WHOLE earth and ALL the Heavens. See Psalm 89:11-13, Isaiah 45:12, Deuteronomy 10:14. You
53

1 are nothing but a usurper, and a THIEF of His exclusive and plenary jurisdiction over me and everything that I have. I
2 don't therefore have an "address". I am a transient foreigner, a traveling missionary, and a foreign diplomat of God's
3 Kingdom on Earth. The Bible says I am a sojourner and pilgrim ([Hebrews 11:13](#)), and may not have a domicile within
4 any man-made government. See the following and rebut the legal evidence and admissions at the end if you disagree:
5

6 [Why Domicile and Becoming a "Taxpayer" Require Your Consent](#), Form #05.002
7 <http://sedm.org/Forms/FormIndex.htm>
8

9 Furthermore, you cannot and will not compel me to have a domicile within any man-made government or associate me.
10 God is my ONLY Lawgiver, my King, and my sole source of permanent protection and security. My Lord told me that
11 I am not allowed to rely on you for protection and can only rely on Him, and what He accomplishes through me.
12 Based on the way you are acting right now, I wouldn't want anyone like you protecting me anyway because you are
13 not obeying the law. You can take your corrupted civil laws, and police, and courts and put them where the sun
14 doesn't shine. The only Law I'm subject to is the law of my Creator, and the criminal law of the place I just happen to
15 lay my head temporarily at the time. Everything else is voluntary and I will have no part of it.

- 16 5. QUESTION: That's frivolous. We aren't going to put up with that at this deposition. Where do you live?
17 ANSWER: I own nothing and I am a guest and a transient foreigner everywhere I go. What I possess belongs to the
18 Lord and I am a steward or "trustee" over it:

19 *"Transient foreigner. One who visits the country, without the intention of remaining."*
20 *[Black's Law Dictionary, Sixth Edition., p. 1498]*
21

22 Like Jesus, I am a transient foreigner who has no domicile within the jurisdiction of any man-made government. Jesus
23 agreed that this was the character of those who are His disciples, which includes me, when He said:

24 *Then a certain scribe came and said to Him, "Teacher, I will follow You wherever You go." And Jesus said to*
25 *him, "Foxes have holes and birds of the air have nests, but the Son of Man has nowhere to lay His head."*
26 *[Matt. 8:19-20, Bible, NKJV]*
27

28 It is my right, and constitutes a religious practice protected by the First Amendment to emulate my Lord and Savior by
29 not having a domicile within any man-made government. For you to claim otherwise is to essentially declare that God
30 does not exist, which you cannot do without violating the First Amendment in disestablishing a church or religion.
31 Because my domicile is within the Kingdom of Heaven on Earth and not within any man-made government, then I
32 have no earthly protector other than God and His Holy laws. I formally and officially fired you as my protector and
33 you have no claim to allegiance superior to that of my Lord, Jesus Christ. No government and no court can lay a claim
34 of allegiance upon me which might convey any civil jurisdiction to them over my person. All civil laws may only be
35 enforced upon those with a domicile in the forum, which I do not have. Federal Rule of Civil Procedure 17(b). The
36 Declaration of Independence says that all just powers of government derive from the consent of government, and you
37 quite plainly have NONE of my consent here. Therefore, you are nothing but a naked trespasser whose only motive is
38 to harm, rather than protect, my interests. I have taken extraordinary measures to ensure that every government form
39 and application I have ever filled out accurately reflects this lack of legal domicile. If you are going to try to interfere
40 with my choice of legal domicile or compel making it into anything other than what I voluntarily declare and choose it
41 to be, then you are:

- 42 5.1. Kidnapping the legal person that is me in violation of 18 U.S.C. §1201.
43 5.2. Subjecting me to involuntary servitude in violation of the Thirteenth Amendment to the Constitution of the United
44 States of America.
45 5.3. Violating the First Amendment freedom from compelled association by forcing me to associate with, subsidize,
46 and subject myself to a group of people called a "state" which not only does not protect me the way I want to be
47 protected, but actually hurts and destroys my liberty and steals my property. Since the only legitimate purpose for
48 government is protection, then you have to respect MY, not YOUR, definition of protection and respect my right
49 to FIRE the state as my protector and replace it with a better protection system called God.

50 If you have any problem with these answers, I simply ask that you rebut the evidence that I have these rights found at
51 the end of the following memorandum of law within 30 days, or be estopped from challenging this evidence later:

52 <http://sedm.org/Forms/05-MemLaw/Domicile.pdf>

- 53 6. QUESTION: What is your birth date?

1 ANSWER: I have no personal knowledge of when that occurred, and I cannot be required to speculate or “presume”
2 when it occurred. The Federal Rules of Evidence preclude me from trusting anyone else’s word on this, because it is
3 Hearsay Evidence excludible under the Hearsay Rule, Federal Rule of Evidence 810.

4 7. QUESTION: What is your occupation?

5 ANSWER: I work fulltime as an ambassador of Jesus Christ, and I am here as a minister of a foreign state called the
6 Kingdom of Heaven and as a person:

- 7 1. Who is not a ‘U.S. citizen’ under [8 U.S.C. §1401](#).
- 8 2. Who is not a “taxpayer” under [26 U.S.C. §7701\(a\)\(14\)](#).
- 9 3. Who is not a “resident” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
- 10 4. Who is a “nonresident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
- 11 5. Who is a “national” under [8 U.S.C. §1101\(a\)\(21\)](#).
- 12 6. All of whose earnings and property is classified as a “foreign estate” under [26 U.S.C. §7701\(a\)\(31\)](#).
- 13 7. With no earnings connected to a “trade or business”. Please rebut the admissions and evidence at the end of the
14 following if you disagree: <http://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
- 15 8. Whose entire estate is a “foreign estate” as defined in 26 U.S.C. §7701(a)(31).

16 The Declaratory Judgment Act, [28 U.S.C. §2201\(a\)](#), says that the judge cannot declare any status other than the above
17 in the context of these proceedings, which implies that neither may you. If you disagree with the above determinations,
18 please rebut the evidence right out of the mouth of your own employer and give me the answers under penalty of perjury.
19 Otherwise, you default to the above facts and agree to them:

20 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

21 **4 Answers to specific likely questions by Deposing Counsel**

22 The answers appearing in the following subsections are provided as standard responses, all of which the Deponent agrees are
23 truthful, accurate, and reveal as much information about the answer as he or she is contractually allowed to provide without
24 violating the SEDM Fellowship Member Agreement.

25 **4.1 Questions About SEDM or its Relationship to Deponent**

26 In response to any questions about the relationship of the Deponent to SEDM, Deponent states that he/she is contractually
27 prevented by the SEDM Fellowship Member Agreement from disclosing any aspect of his experiences or participation. The
28 U.S. Supreme Court has stated that the federal government is without authority to interfere with a person’s private right to
29 contract.

30 ***"Independent of these views, there are many considerations which lead to the conclusion***
31 ***that the power to impair contracts [either [the Constitution](#) or the [Holy Bible](#)], by direct***
32 ***action to that end, does not exist with the general [federal] government. In the first place,***
33 ***one of the objects of the Constitution, expressed in its preamble, was the establishment***
34 ***of justice, and what that meant in its relations to contracts is not left, as was justly said***
35 ***by the late Chief Justice, in [Hepburn v. Griswold](#), to inference or conjecture. As he***
36 ***observes, at the time the Constitution was undergoing discussion in the convention, the***
37 ***Congress of the Confederation was engaged in framing the ordinance for the government***
38 ***of the Northwestern Territory, in which certain articles of compact were established***
39 ***between the people of the original States and the people of the Territory, for the purpose,***
40 ***as expressed in the instrument, of extending the fundamental principles of civil and***
41 ***religious liberty, upon which the States, their laws and constitutions, were erected. By that***
42 ***ordinance it was declared, that, in the just preservation of rights and property, 'no law***
43 ***ought ever to be made, or have force in the said Territory, that shall, in any manner,***
44 ***interfere with or affect private contracts or engagements bona fide and without fraud***
45 ***previously formed.'*** The same provision, adds the Chief Justice, found more condensed
46 expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution]
47 against impairing the obligation of contracts, which has ever been recognized as an

1 efficient safeguard against injustice; and though the prohibition is not applied in terms to
2 the government of the United States, he expressed the opinion, speaking for himself and
3 the majority of the court at the time, that it was clear 'that those who framed and those
4 who adopted the Constitution intended that the spirit of this prohibition should pervade
5 the entire body of legislation, and that the justice which the Constitution was ordained
6 to establish was not thought by them to be compatible with legislation [for judicial
7 precedent] of an opposite tendency.' 8 Wall. 623. [99 U.S. 700, 765] Similar views are
8 found expressed in the opinions of other judges of this court."
9 [[Sinking Fund Cases, 99 U.S. 700 \(1878\)](#)]

10 Neither may the Deposing Counsel claim that the contract is unenforceable, because its purposes are clearly identified in the
11 said agreement and those purposes are entirely lawful, and are designed to protect religious and political speech from
12 government persecution and censorship and to protect the privacy of all concerned in satisfaction of the Fourth Amendment
13 right to privacy.

14 **4.2 Questions about involvement of Third Parties in Preparation for this Deposition**

15 In response to any questions about whether any third party helped the Deponent to prepare for this deposition, the Deponent
16 states the following:

17 *"I am contractually prevented from answering that question by the SEDM Fellowship Member Agreement."*

18 **4.3 Questions about whether any promises or assurances were ever made by SEDM**

19 In response to any questions about whether SEDM or any third party made any kind of promise or assurance about the success
20 or effectiveness of any materials offered on SEDM, the Deponent states the following:

21 *"The SEDM Fellowship Member Agreement, Exhibit 1, Section 5, Item 8 prohibits SEDM or any ministry*
22 *volunteer from making any promises or assurance about the effectiveness or suitability of any Ministry materials.*
23 *That same Agreement, Section 9, also indicates that the only reasonable basis for belief about tax liability are the*
24 *official writings and laws published by the U.S. government and not any other source. The Member Agreement,*
25 *in section 1 also says that it is the goal of the ministry to educate, and not direct or dominate sovereign members,*
26 *and that Members agree to take complete and exclusive and personal responsibility for all decisions and*
27 *determinations relating to their legal status and rights and what course of action they might take. Here is what*
28 *it says:*

29 *"As a free moral agent, I take complete and personal and exclusive responsibility for myself*
30 *in all aspects of my conclusions and decisions as a result of my educational pursuits. I must*
31 *take exclusive and personal responsibility for myself because the tyranny we face on the part*
32 *of the government at present was created mainly by the government exploiting the human*
33 *weakness to evade responsibility. See [Great IRS Hoax](#) section 4.3.10 to learn why and how*
34 *our public servants have invidiously and covertly corrupted the morals of the people by*
35 *exploiting this human weakness."*

36 *Therefore, SEDM may not be blamed for any adverse consequences to me which the government might assert*
37 *were caused by SEDM, because in fact, they were caused by my own choices and what I believe are the*
38 *deliberately deceptive and vague nature of the government laws and statements I relied upon in making decisions*
39 *about what course to take."*

40 **4.4 Questions about filing of tax returns**

41 In response to questions about whether any third party prepared or assisted in the preparation of any tax returns for the
42 Deponent, the Deponent states the following:

43 *"The SEDM Fellowship Member Agreement, Exhibit 1, Section 2 says that the filing of returns are entirely my*
44 *responsibility and decision. Furthermore, the SEDM Fellowship Member Agreement, Exhibit 1, Section 5, Item*
45 *7 also says and that SEDM does not and cannot get involved in preparing or assisting in the preparation of federal*
46 *income tax returns. I have seen no evidence that these restrictions have ever been disregarded in my own case."*

1 **4.5 Questions about tax withholding**

2 In response to questions about whether any third party prepared or assisted in the preparation of any tax withholding
3 documents for the Deponent, the Deponent states the following:

4 *"The SEDM Fellowship Member Agreement, Exhibit 1, Section 5, item 23 says that SEDM does not an cannot
5 get involved in preparing or assisting in the preparation of federal tax withholding forms. I have seen no evidence
6 that these restrictions have ever been disregarded in my own case."*

7 **4.6 Questions about asset protection**

8 In response to questions about whether any third party got involved in the preparation or administration of trusts, corporation
9 soles, corporations, or other asset protection vehicles in the context of the Deponent, the Deponent states the following:

10 *"The SEDM Fellowship Member Agreement, Exhibit 1, Section 5 says that SEDM does not an cannot get involved
11 in any kind of commercial activity (item 17), including asset protection (item 15), investments (item 20), or credit
12 repair (item 12). I have seen no evidence that these restrictions have ever been disregarded in my own case."*

13 **4.7 Questions about whether the Deponent would be willing to testify in court**

14 In answer to the question about whether the Deponent would be willing to testify in a court trial, the Deponent states the
15 following:

16 *"No. The SEDM Fellowship Member Agreement obligates me not to tell you or anyone else anything about
17 SEDM other than what I have told you here and now. That agreement is a private agreement that was formed
18 before I was even aware of these agreements and it was effected for a lawful purpose which I believe protects me
19 from unlawful and unscrupulous people like you. If you put me on the witness stand, I am going to start a fire
20 that you won't be able to put out. You don't want to hear any of the things that I will make sure the jury and
21 judge will hear. You are attacking the wrong person, and you, not Family Guardian or SEDM, are the one that
22 ought to be enjoined for injurious false statements and the omissions that perpetuate your fraud upon the
23 American public."*

24 **5 Legal Limitations Upon Subject Matter of Questions**

25 The deposition must limit itself to lawful subjects authorized by law. According to the Powell Doctrine, it must also limit
26 itself to the discovery of evidence not already in possession of the inquisitor.

27 *"...the Commissioner need not meet any standard of probable cause to obtain enforcement of his summons,
28 either before or after the three-year statute of limitations on ordinary tax liabilities has expired. He must show
29 that the investigation*

- 30
 - *will be conducted pursuant to a legitimate purpose,*
 - 31 - *that the inquiry may be relevant to the purpose,*
 - 32 - *that the [379 U.S. 48, 58] information sought is not already within the Commissioner's*
33 *possession, and*
 - 34 - *that the administrative steps required by the Code have been followed - in particular, that the*
35 *"Secretary or his delegate," after investigation, has determined the further examination to be*
36 *necessary and has notified the taxpayer in writing to that effect."*

37 *[United States v. Powell, 379 U.S. 57 (1964)]*

38 This deposition and the proceeding upon which it is based may not be used for a "political purpose", because courts may not
39 involve themselves in such matters:

40 *"Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their
41 purely political character, or because their determination would involve an encroachment upon the executive or
42 legislative powers.*

43 *"Political questions doctrine" holds that certain issues should not be decided by courts because their resolution
44 is committed to another branch of government and/or because those issues are not capable, for one reason or
45 another, of judicial resolution. Islamic Republic of Iran v. Pahlavi, 116 Misc.2d 590, 455 N.Y.S.2d 987, 990.*

1 A matter of dispute which can be handled more appropriately by another branch of the government is not a
2 "justiciable" matter for the courts. However, a state apportionment statute is not such a political question as to
3 render it nonjusticiable. *Baker v. Carr*, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d 663.
4 [Black's Law Dictionary, Sixth Edition, pp. 1158-1159]

5 If you disagree, please include a rebuttal to the evidence and admissions at the end of Exhibit 6 attached, entitled "Political
6 Jurisdiction" and include as an attachment to the deposition transcript submitted to the court, or forever be equitably estopped
7 from challenging the facts established therein. Any aspect of this investigation which:

- 8 1. Involves information already in possession of the U.S. government.
- 9 2. Does not relate *directly* to the subject matter contained in the Complaint that is the basis of this proceeding.
- 10 3. Is an encroachment on the strictly political or religious activities of any individual or group.
- 11 4. Is an interference with the exercise of any right protected by the Bill of Rights.
- 12 5. Is not specifically authorized by an enacted, positive law statute AND implementing regulation published in the Federal
13 Register. The only exception to the requirement for implementing regulations is that of federal employees, federal
14 contractors, federal agencies, the military, or federal benefit recipients acting on official duty in their *official capacity*,
15 as indicated by [44 U.S.C. §1505\(a\)\(1\)](#) and [5 U.S.C. §553\(a\)](#). Anything that is not lawful can only therefore be described
16 as strictly "political" in nature. We are here today at this deposition for a legal, rather than a political purpose.
- 17 6. Violates the requirement for equal protection. Equal protection includes an equal lack of responsibility for actions,
18 statements, and recommendations made. The federal courts insist that no aspect of what any employee of the Internal
19 Revenue Service says, does, or writes is actionable. See:
20 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

21 . . . shall therefore be conclusively established as "political questions" and/or an "unlawful purpose" that is strictly off-limits
22 from discovery during this proceeding. No questions shall be answered by the Deponent about any of the above subject
23 matters. Examples of strictly political matters that may not be the subject of any question today include:

- 24 1. All statements or writings contained on the SEDM website.
- 25 2. All statements or writings contained on the Family Guardian website.
- 26 3. The statements or writings or activities of any Member of the SEDM Ministry.
- 27 4. Any activities outside of the District of Columbia. [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) define the "United States" as the
28 District of Columbia. [26 U.S.C. §7601](#) gives investigative authority in the case of "taxpayers" for the IRS to "canvass
29 of districts" for persons liable for tax. According to Treasury Order 150-02, the only remaining Internal Revenue District
30 is in the District of Columbia. If deposing counsel wishes to assert jurisdiction outside of that area, it has the burden of
31 providing an enacted positive law creating Internal Revenue Districts which encompass land not under the exclusive
32 jurisdiction of the United States.

33 After the above protected and excluded political and religious speech and activities are excluded, the only remaining subjects
34 for inquiry in this discovery proceeding are activities:

- 35 1. Occurring exclusively in the District of Columbia or abroad.
- 36 2. Undertaken by those not domiciled in a state of the Union and not protected by the [Bill of Rights](#) and therefore the
37 requirement for implementing regulations.
- 38 3. Of specific individuals not associated with the Family Guardian or SEDM ministries, because they are protected by the
39 respective Church Member Agreements and/or Copyright/License agreements.
- 40 4. Undertaken by federal employees, federal agencies, federal contractors, and benefit recipients acting in their *official*
41 *capacity* as such public employees or "public officers". These are the only parties for which implementing regulations
42 published in the Federal Register are NOT required. See [44 U.S.C. §1505\(a\)\(1\)](#) and [5 U.S.C. §553\(a\)](#). Deposing counsel
43 is reminded that none of the I.R.C. code sections cited as authority in this proceeding, including [26 U.S.C. §6700](#), [6701](#),
44 [7402](#), or [7408](#) have implementing regulations under 26 U.S.C. that are published in the Federal Register as required, and
45 therefore, according to [26 C.F.R. §601.702\(a\)\(2\)\(ii\)](#), may not have any adverse affect on the rights of anyone domiciled
46 in the states and covered by the Bill of Rights.

47 [26 C.F.R. §601.702](#) Publication and public inspection

48 (a)(2)(ii) Effect of failure to publish. **Except to the extent that a person has actual and timely notice of the terms**
49 **of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal**
50 **Register, such person is not required in any manner to resort to, or be adversely affected by, such matter if it**

1 is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph.
2 Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated
3 by reference will not adversely change or affect a person's rights.

4
5 *Internal Revenue Manual*
6 [4.10.7.2.3.4 \(05-14-1999\)](#)
7 *Authority of the Regulations*

- 8 1. *The Service is bound by the regulations. The courts are not.*
- 9 2. *If both temporary and proposed regulations have been issued on the same Code section and the text*
10 *of both are similar, examiners' positions should be based on the temporary regulations because it can*
11 *be cited as an authority for proposing an adjustment.*
- 12 3. *When no temporary or final regulations have been issued, examiners may use a proposed regulation*
13 *to support a position. Indicate that the proposed regulation has no authoritative weight, but is the best*
14 *interpretation of the Code section available.*

- 15
16 5. Of specific individuals acting in the capacity as a “fiduciary” or “transferee” as defined in 26 U.S.C. §§[6901](#) and [6903](#).
17 [26 U.S.C. §7601](#)(a) says discovery is only authorized in the case of “fiduciaries and transferees”.

18 The facts and evidence cited in the following two subsections shall establish that all writings, oral statements, and activities
19 in connection with the website(s) in question constitute entirely “religious and political” speech and assembly protected by
20 the First Amendment to the Constitution of the United States, and therefore are off limits from discovery in this proceeding.
21 These subsections will present facts and evidence to establish that:

- 22 1. None of the materials are authorized for any strictly commercial use.
- 23 2. None of the materials may be used for any unlawful purpose.
- 24 3. SEDM is a Church and a religious ministry, and not a business or a commercial enterprise of any kind.
- 25 4. Those who obtain or use its materials include only Church Members. “Customers” who do not have any spiritual
26 motivations are strictly forbidden from obtaining or using any educational materials or availing themselves of any
27 ministry services.
- 28 5. All of the materials are characterized as “religious and political” speech and activities which are not “actionable” and
29 over which no court has any jurisdiction whatsoever.
- 30 6. The only authorized use for the materials is education and petitioning the government for a Redress of Grievances under
31 the First Amendment to the Constitution of the United States.
- 32 7. There are no guarantees of accuracy or truthfulness in any of the writings or publications of the ministry and Church
33 Members are advised to verify the accuracy for themselves.
- 34 8. The materials are covered by the same disclaimer as all IRS publications, statements, and activities, which means that
35 none of them are actionable.

36 **5.1 Why SEDM Website, Member activities authorized by the Member Agreement, and all**
37 **bookstore materials are exclusively “religious and political” and not “actionable” speech**

38 Relevant facts which establish that all of the writings, statements, and activities of Sovereignty Education and Defense
39 Ministry (SEDM) are strictly religious and political speech and beliefs that are not factual or actionable nor admissible as
40 evidence pursuant to Federal Rule of Evidence 610 include the following:

- 41 1. The SEDM Website Disclaimer Statement, Exhibit 2, Section 1, identifies the only authorized readers for the materials
42 and/or education offered by SEDM. This list does not include “taxpayers” as defined under 26 U.S.C. §7701(a)(14) or
43 anyone else that the IRS could possibly have any jurisdiction over which derives from Subtitle A of the Internal Revenue
44 Code. The only parties listed are “nontaxpayers” who don’t need or want “tax shelters” and who are not, under the terms
45 of the SEDM Member Agreement, Exhibit 1, allowed to engage in any taxable activity. Below are the restrictions on
46 the audience of users for the SEDM Ministry:

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

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

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

1. Those who do not consent unconditionally to all the terms of our [Member Agreement](#) or are Members in Bad Standing.
2. Have not read or complied fully with this Disclaimer or our "[Flawed Tax Protester Arguments to Avoid](#)" pamphlet.
3. Do not believe in God and trust only him above any man or earthly government.
4. Using the materials on this website strictly for financial or economic reasons and not for spiritual reasons. Greed and the lust of money are the cause for most of the evils documented on this website and we don't want to encourage more of it. This website is NOT a "patriot for profit" effort, but strictly a Christian religious ministry whose ONLY purposes are spiritual and not financial.
5. Those who are not willing to verify the truth of what we are saying here by reading and researching the law for themselves.
6. Declared "[domicile](#)" is any place within the [federal zone](#). [Click here](#) for an article on the subject.
7. Engaged in a "[trade or business](#)". [Click here](#) for an article on this subject.
8. Those who take deductions under [26 U.S.C. §162](#), earned income credit under [26 U.S.C. §32](#), or who apply a graduated rate of tax to their earnings under [26 U.S.C. §1](#). All such persons are "taxpayers" engaged in a "trade or business" because they are availing themselves of an excise taxable "privilege" under the Internal Revenue Code.
9. Statutory "[taxpayer](#)". [Click here](#) for an article on the subject.
10. Statutory "[U.S. citizen](#)" as defined in [8 U.S.C. §1401](#). [Click here](#) for an article on the subject.
11. Statutory "[resident](#)" (aliens) as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). [Click here](#) for an article on this subject.
12. Statutory "[U.S. person](#)" as defined in [26 U.S.C. §7701\(a\)\(30\)](#)
13. Federal "[employee](#)" as defined in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#).
14. Have any contracts in place, agency, or fiduciary duty with the federal government. Such contracts include, but are not limited to the W-4, 1040, or SS-5 federal forms.

[Exhibit 2, Section 1]

2. The SEDM Fellowship Member Agreement, Exhibit 1, Section 5, item 5 identifies the following prohibited activity on the part of any Ministry Member or officer:

"5. Advocating or knowingly ("[willfully](#)") engaging in any kind of illegal activity, including fraud."
[Exhibit 1, Section 1]

3. The SEDM Fellowship Member Agreement, Exhibit 1, Section 6, Item 11 states:

"11. Never abuse the materials provided on this website by violating any enacted positive law which applies within the jurisdiction where you are situated or domiciled and to take full and complete and exclusive and personal responsibility for the consequences of any violations of law that might occur by virtue of using the materials posted on this website."
[Exhibit 1, Section 6, Item 11]

4. The SEDM Fellowship Member Agreement, Exhibit 1, Section 1 states:

"I understand that it is the policy of the ministry not to provide legal advice or representation, but instead to teach and empower the sovereign people themselves to manage their own legal affairs without the involvement of either the ministry or a corrupted legal profession."
[Exhibit 1, Section 1]

5. The SEDM Fellowship Member Agreement, Exhibit 1, Section 1 states:

1 "As a free moral agent, I take complete and personal and exclusive responsibility for myself in all aspects of my
2 conclusions and decisions as a result of my educational pursuits. I must take exclusive and personal responsibility
3 for myself because the tyranny we face on the part of the government at present was created mainly by the
4 government exploiting the human weakness to evade responsibility. See [Great IRS Hoax](#) section 4.3.10 to learn
5 why and how our public servants have invidiously and covertly corrupted the morals of the people by exploiting
6 this human weakness."
7 [Exhibit 1, Section 1]
8

- 9 6. The SEDM Fellowship Member Agreement, Exhibit 1, Section 5 provides an exhaustive list of activities which neither
10 the Ministry nor any Member may engage in and which rules out any commercial use for any of the strictly educational
11 materials.
12 7. The SEDM Fellowship Member Agreement, Exhibit 1, Section 9 identifies the only sources for reasonable belief about
13 tax liability. That section explicitly states that Church Members cannot and should not rely upon the statements or
14 writings of the ministry as a basis for belief and identifies only two sources of reasonable belief as enacted positive law
15 and the rulings of the Supreme Court:

16 *I understand that neither the ministry nor any of its officers, agents, employees, etc are authorized to:*

- 17 1. Guarantee or infer any specific result by virtue of using the educational materials and/or services available to
18 its members.
19 2. Share subjective opinions about the successfulness of using our materials.

20 *The ministry makes every possible effort to ensure the accuracy, appropriateness, usefulness of its materials,
21 processes, and services. However, it has no control over how public servants, who are often malevolent and not
22 educated in the law, will respond to a [petition for redress of grievances](#) directed at remedying their illegal and
23 injurious behavior. Any guarantees of particular results by either the ministry or any agent, officer, or employee
24 of the ministry should be regarded as fiction, untrustworthy, and should not be relied upon as a basis for belief. The
25 ONLY reasonable basis for belief about liability in the context of federal taxation that does not involve some form
26 of "[presumption](#)", and therefore violation of due process, are:*

- 27 1. Enacted positive law from the Statutes at Large.
28 2. The Rulings of the Supreme Court and not lower courts.
29 3. The Constitution of the United States of America.

30 *All forms of legal evidence other than the above are simply "prima facie" and involve compelling the defendant
31 to "[presume](#)" something, which violates not only due process, but is a religious sin, according to [Numbers 15:30](#),
32 and amounts to compelled participation in state-sponsored religion in violation of the First Amendment. See the
33 following link for further details on why the above are the only reasonable evidentiary basis for belief about my
34 personal federal tax liability. No other sources of reasonable belief are acceptable to me until someone with
35 delegated authority from the government proves to me with court-admissible evidence why any part of the
36 document below is not consistent with prevailing law:*

37 <http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

38 *I also understand that everything on the ministry website and all communications with, to, or about ministry
39 officers and other members constitutes religious and political speech and beliefs that is not factual, not actionable,
40 and not admissible as evidence pursuant to [Federal Rule of Evidence 610](#). The only way any of the materials or
41 speech here may be classified as "factual" and legally actionable is with an affidavit signed by other than a
42 ministry officer or a testimonial oath at a court trial attesting to its accuracy, and the person signing such an
43 affidavit agrees to take complete and exclusive responsibility for all the consequences arising out of such an
44 affidavit or out of the factual speech he or she may make.*

45 *There are only three exceptions to the above paragraph, which are that the following information are both FACT
46 and ARE admissible as evidence in their entirety in any court of law because they must be admissible as evidence
47 in order to protect Ministry Officers and Members from unlawful acts of persecution by a corrupted government.*

- 48 1. [Disclaimer Page](#) available at <http://sedm.org/footer/disclaimer/>
49 2. [Member Agreement](#) available at: <http://sedm.org/participate/member-agreement/>
50 3. [SEDM Articles of Mission](#) available at: <http://sedm.org/Ministry/SEDMArticlesPublic.pdf>
51

- 52 8. The SEDM Website Disclaimer Statement, Exhibit 2, Section 1, identifies all statements and writings and publications
53 of the Church as strictly political and religious in nature and not actionable:

54 *The content of this page supersedes and is controlling over every other page, file, electronic book, video, audio,
55 communication with us, or Ministry Bookstore item available on or associated with this website.*

1 All information contained on this website in its entirety, along with any communications with, to, or about the
2 author(s), website administrator, and owner(s) constitute religious and political speech and beliefs, and not
3 facts. As such, nothing on this website is susceptible to being truthful, true, or false, or legally "actionable" in
4 any manner. Because everything on this website and all communications associated with it are religious and
5 political speech and beliefs, none of it is admissible in any court of law pursuant to [Federal Rule of Evidence 610](#)
6 unless accompanied by an affidavit from a specific person attesting to its truthfulness and accuracy. Nothing
7 here can be classified as fact without violating the [First Amendment](#) rights of the publishers and author(s). It is
8 provided for worship, education, enlightenment, and entertainment and for no other purpose. Any other use is
9 an unauthorized use for which the author(s), website administrator(s), and owner(s) assume no responsibility or
10 liability. Users assume full, exclusive and complete responsibility for any use beyond reading, education, and
11 entertainment.

12 There are only three exceptions to the above paragraph, which are that the following information are both FACT
13 and ARE admissible as evidence in their entirety in any court of law because they must be admissible as evidence
14 in order to protect Ministry Officers and Members from unlawful acts of persecution by a corrupted government.

- 15 1. This Disclaimer page available at <http://sedm.org/footer/disclaimer/>
- 16 2. [Member Agreement](#) available at: <http://sedm.org/participate/member-agreement/>
- 17 3. [SEDM Articles of Mission](#) available at: <http://sedm.org/Ministry/SEDMArticlesPublic.pdf>
18 [Exhibit 2]

- 20 9. The SEDM Website Disclaimer Statement, Exhibit 2, as well as the SEDM Fellowship Member Agreement, Exhibit 1,
21 Section 6 include a Copyright/Software/User License Agreement which makes any person who uses any materials or
22 activities of the website into the Substitute Defendant if they become witnesses, informants, or decide to litigate against
23 the Ministry or any of its officers.
- 24 10. The SEDM Website Disclaimer Statement, Exhibit 2, Section 5, includes the following statement, which holds SEDM
25 to the same standard of accuracy for all of its writings, statements, and activities as that of the IRS, which means it is
26 NOT ACCOUNTABLE for anything:

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

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

43 *"Everything appearing on this website is based entirely on publications, forms, statements, laws, and regulations*
44 *published or made by the government. If you find that the information is erroneous, then you should be suing the*
45 *government, not us. Furthermore, we would appreciate you promptly notifying both us and the government of*
46 *their mistake so that both of us may prevent any harm from the government's mistake. Furthermore, if the*
47 *government wishes to sue or prosecute this ministry or its officers for exercising its first amendment rights, then*
48 *they MUST sue the principal, and not the agent. We are acting entirely and only as a fiduciary for God himself,*
49 *and so you need to sue God and not us for the statements and actions of this ministry in obedience to God's laws*
50 *and calling on this ministry, and doing so will cause you to prosecute yourself, not only because of the [Copyright](#)*
51 *[License Agreement](#) connected with all ministry materials, but also because you are tampering with federal*
52 *witnesses of extensive criminal activity by specific public servants."*
53 *[Exhibit 2, Section 5]*

54 **5.2 Why Family Guardian Website is exclusively "religious and political" and not "actionable"** 55 **speech**

56 Relevant facts which establish that all of the writings, statements, and activities of Sovereignty Education and Defense
57 Ministry (SEDM) are strictly religious and political in nature and not discoverable or actionable include the following:

1. The Family Guardian Website About Us page (<http://famguardian.org/aboutus.htm>), section 12 provides an exhaustive list of activities which neither the Ministry nor any agent of the Ministry may engage in and which rules out any commercial use for any of the strictly educational materials.
2. The Family Guardian Website Disclaimer Statement, Exhibit 3, Section 1, identifies the only proper audience for the content of the website. This list does not include "taxpayers" as defined under 26 U.S.C. §7701(a)(14) or anyone else that the IRS could possibly have any jurisdiction over which derives from Subtitle A of the Internal Revenue Code. All persons who are excluded from the list are directed to go to the IRS website. The only parties eligible to use the website are "nontaxpayers" who don't need or want "tax shelters" and who are neither encouraged nor allowed to engage in commercial activities based on the content of the website. Below are the restrictions on the audience of users for the Family Guardian Website:

1. INTENDED AUDIENCE FOR THIS WEBSITE

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

1. "nontaxpayers" not subject to the Internal Revenue Code. [Click here](#) for an article on the subject.
2. "nonresident aliens". [Click here](#) for an article on this subject.
3. "nationals" but not "citizens" under [8 U.S.C. §1101\(a\)\(21\)](#) or [8 U.S.C. §1101\(a\)\(22\)\(B\)](#) and [8 U.S.C. §1452](#). [Click here](#) for an article on the subject.
4. Believe in God. [Click here](#) for an article on this subject.
5. Declared domicile is "heaven" or at least no place on earth. [Click here](#) for an article on the subject.
6. Those who are willing to take full and complete and exclusive responsibility to handle their own withholding and tax return preparation and who will not ask us to do it or help them do it.
7. Those who have completed and sent in our [Resignation of Compelled Social Security Trustee](#) document: <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>

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

1. Have not read or complied fully with this Disclaimer or our "[Flawed Tax Protester Arguments to Avoid](#)" pamphlet.
2. Do not believe in God and trust only him above any man or earthly government.
3. Using the materials on this website strictly for financial or economic reasons and not for spiritual reasons. Greed and the lust of money are the cause for most of the evils documented on this website and we don't want to encourage more of it. This website is NOT a "patriot for profit" effort, but strictly a Christian religious ministry whose ONLY purposes are spiritual and not financial.
4. Those who are not willing to verify the truth of what we are saying here by reading and researching the law for themselves.
5. Declared "domicile" is any place within the federal zone. [Click here](#) for an article on the subject.
6. Engaged in a "trade or business". [Click here](#) for an article on this subject.
7. Those who take deductions under [26 U.S.C. §162](#), earned income credit under [26 U.S.C. §32](#), or who apply a graduated rate of tax to their earnings under [26 U.S.C. §1](#). All such persons are "taxpayers" engaged in a "trade or business" because they are availing themselves of an excise taxable "privilege" under the Internal Revenue Code.
8. "taxpayer". [Click here](#) for an article on the subject.
9. "U.S. citizen" as defined in [8 U.S.C. §1401](#). [Click here](#) for an article on the subject.
10. "resident" (aliens) as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). [Click here](#) for an article on this subject.
11. "U.S. person" as defined in [26 U.S.C. §7701\(a\)\(30\)](#)
12. Federal "employee" as defined in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#).
13. Have any contracts in place, agency, or fiduciary duty with the federal government. Such contracts include, but are not limited to the W-4, 1040, or SS-5 federal forms. [Click here](#) (OFFSITE LINK) for an article on this subject.

This website and the educational materials on it were prepared for the use of the author only by himself. Any use of the terms "you", "your", "individuals", "we recommend", "you should", "we" or "our readers", "readers", "those" or "most Americans" either on the website or in any verbal communications or correspondence with our readers is directed at the author and not other readers. The only exception to this rule is the Copyright/Software License Agreement below, which applies to everyone EXCEPT the author or ministry. All the author is doing by posting these materials is sharing with others the results of his research and the play book he developed only for use by himself. For instance, the bottom of every page of the [Great IRS Hoax](#) book says: "TOP SECRET: For Treasury/IRS Internal Use ONLY (FOUO)". Then in the "Disclaimer" at the beginning of the book, he defines "Treasury" as the "HANSEN Family Department of the Treasury". Consequently, how those materials impact or influence others is of no concern or consequence to him, and no motive may be attributed to any statements by the author that would appear to be directed at third parties, because such statements are actually directed at himself only. How readers use or apply the materials appearing here is entirely their choice and we assume no responsibility for how they act, or fail to act, based on the use of these materials. This approach is no different

1 from that of the federal government, where the term "employee" in the Internal Revenue Code is made to "appear"
2 like it applies to everyone, but in fact it only applies mandatorily to elected or appointed officers of the United
3 States government. Any effort on the part of the government to redefine the words we use to mean anything other
4 than what we define them to mean is an admission that we don't have [First Amendment Rights](#), and such an act
5 is an act of Treason punishable by death. How can a person have [First Amendment](#) rights if he can't even define
6 the meaning of the words he uses? How can the government claim that we have equal protection of the laws
7 guaranteed under the Constitution (see [Article 4](#), Section 2 and [Section 1 of the Fourteenth Amendment](#) and the
8 [Declaration of Independence](#)) if they can define the meaning of the words they use in their void for vagueness
9 "codes", but we can't define the meaning of the words we use in our writings and must rely on some government
10 [lawyer or judge with a conflict of interest](#) (in violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18 U.S.C. §208](#))
11 to define or redefine them? Hypocrisy! [Click here](#) for those who would question this paragraph or its reason for
12 existence.

13 [Exhibit 3, Section 1]

- 14
15 3. The Family Guardian Website Disclaimer Statement, Exhibit 3 (<http://famguardian.org/disclaimer.htm>), identifies all
16 statements and writings and publications of the ministry as strictly political and religious in nature and not actionable:

17 *The data on this website is the collaborative experience, contributions, and research of various websites, legal*
18 *books, tax documents, researchers, associates, attorneys, CPA's, etc. and does not constitute legal advice. This*
19 *website constitutes an expression of "religious speech" and "political speech" protected by the [First Amendment](#)*
20 *to the [U.S. Constitution](#). See the free pamphlet entitled "[Political Jurisdiction](#)" (OFFSITE LINK) for details on*
21 *what "political speech" is. Every possible effort has been made to ensure that information appearing here is*
22 *truthful, accurate, complete, and consistent with prevailing law. However, none of the statements or claims made*
23 *here are actionable or give the reader any legal recourse with the ministry or its agents or volunteers if they are*
24 *incorrect or untruthful. User assumes all consequences associated with the use of any of these materials or*
25 *information or services. The materials on this site are not legal advice or legal opinions on any specific matters.*
26 *Legal advice involves applying the law to your specific and unique situation, which is your responsibility and not*
27 *our responsibility. Transmission of the information is not intended to create, and receipt does not constitute, a*
28 *lawyer-client relationship between the author(s) and the reader. The opinions expressed on this website and the*
29 *documents it displays are those of the author(s), or the researcher(s) or content providers. You must validate and*
30 *verify the accuracy of this information for yourself with your own research, legal education, experience, and the*
31 *advice of a competent attorney and/or tax professional (if there is such a thing). Readers should not act upon*
32 *this information without first getting fully educated using the materials provided here and elsewhere. They are*
33 *also advised to consult professionals in this area who are NOT attorneys, because we believe that all attorneys*
34 *who are licensed by the government have a [conflict of interest](#).*

35 [Exhibit 3, Section 5]

- 36
37 4. The Family Guardian Website Disclaimer Statement, Exhibit 3 (<http://famguardian.org/disclaimer.htm>), Section 4
38 includes a Copyright/Software/User License Agreement which makes any person who uses any materials or activities of
39 the website into the Substitute Defendant if they become witnesses, informants, or decide to litigate against the Ministry
40 or any of its agents.
41 5. The Family Guardian Website Disclaimer Statement, Exhibit 3, Section 5, includes the following statement, which holds
42 SEDM to the same standard of accuracy for all of its writings, statements, and activities as that of the IRS, which means
43 it is NOT ACCOUNTABLE for anything:

44 *We also refuse to be held to a higher standard of accountability than the IRS or the government itself. The IRS*
45 *claims in [section 4.10.7.2.8 of its own Internal Revenue Manual](#) that you cannot rely on its publications, which*
46 *include its tax preparation forms. The courts have also said that you cannot rely on the IRS' telephone support*
47 *personnel or its [Internal Revenue Manual](#). Therefore, we will not be held to a higher standard than the IRS for*
48 *our publications, statements, or actions, which include [everything](#) on this website, or for anything we say or*
49 *write. We make all the [same](#) disclaimer statements about our publications, statements, and support as the IRS,*
50 *in fact, which means we can have no liability for anything we produce. [Click here](#) for our article on this subject.*

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

58 *Everything appearing on this website is based entirely on publications, forms, statements, laws, and regulations*
59 *published or made by the government. If you find that the information is erroneous, then you should be suing the*
60 *government, not us. Furthermore, we would appreciate you promptly notifying both us and the government of*
61 *their mistake so that both of us may prevent any harm from the government's mistake. Furthermore, if the*
62 *government wishes to sue or prosecute this ministry or its officers for exercising its First Amendment rights, then*
63 *they MUST sue the principal, and not the agent. [We are acting entirely and only as a fiduciary for God himself](#),*
64 *and so you need to sue God and not us for the statements and actions of this ministry in obedience to God's laws*

and calling on this ministry, and doing so will cause you to prosecute yourself, not only because of the [Copyright License agreement](#) connected with all ministry materials, but also because you are tampering with federal witnesses of extensive criminal activity by specific public servants.
[Exhibit 3, Section 5]

6 Exhibit List

WARNING: All materials indicated on this exhibit list are licensed materials subject to copyright license agreement found in Exhibit 1, Section 6. All users of these materials, including legal judges and attorneys as private individuals, agree to be personally bound by the license agreement as private individuals and they agree that their allegiance to the agreement exceeds that of their federal employment or any other capacity in which they are acting.

<i>Exhibit #</i>	<i>Title</i>	<i>Source</i>	<i>Description</i>
1	SEDM Fellowship Member Agreement	SEDM website: http://sedm.org/participate/member-agreement/	Member agreement restricting actions of Deponent at deposition.
2	SEDM Website Disclaimer	SEDM Website Disclaimer: http://sedm.org/footer/disclaimer/	Disclaimer restricting use of materials on SEDM website.
3	Family Guardian Website Disclaimer	Family Guardian Disclaimer: http://famguardian.org/disclaimer.htm	Disclaimer restricting use of materials on Family Guardian website.
4	Affidavit of Duress	SEDM website, form 02.003: http://sedm.org/Forms/FormIndex.htm	Illegal duress that Deponent is under which renders testimony compelled.
5	Why the Federal Courts and the IRS' own IRM say the IRS is Not Responsible for Its Actions or its Words or for Following its Own Written Procedures	Family Guardian: http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm	Same constraints apply to testimony offered at this deposition. Equal protection is claimed by deponent.
6	Political Jurisdiction	SEDM, form #05.004: http://sedm.org/Forms/FormIndex.htm	Establishes that courts may not involve themselves in strictly political questions.
7	Reasonable Belief About Tax Liability	SEDM, form #05.007: http://sedm.org/Forms/FormIndex.htm	Establishes the only legitimate sources of belief about tax liability. All definitions of words provided by deposing counsel MUST be consistent with this document and if they aren't, the admissions at the end of this document must be answered by deposing counsel under penalty of perjury to explain why they are not.
8	SEDM About Us Page	http://sedm.org/Ministry/AboutUs.htm	Answers any questions the deposing counsel might have about the nature of the activities of the Sovereignty Education and Defense Ministry church.

7 Grant of Witness Immunity from Criminal Prosecution under 18 USC §6002

This section provides for a written grant of Witness Immunity from Criminal Prosecution under [18 U.S.C. §6002](#) in connection with the civil matter under investigation in this proceeding. This grant of witness immunity must be signed by deposing counsel *in advance* of the start of questioning. If this grant of Witness Immunity is not signed by deposing counsel at the end of this section, then the answer to every question tendered by Deponent will be "Fifth Amendment" as each question is presented, and not as a blanket answer to all questions. Therefore, deposing counsel must agree to the following, and shall so indicate agreement by signing the end of this section:

1. Deposer grants to Deponent witness immunity under [18 U.S.C. §6002](#) for the following criminal or civil litigation that might make use of any evidence gathered or derived from this proceeding:
 - 1.1. Present, or future criminal investigations or prosecutions initiated by the United States against either the Deponent or any organizations he may be a member of or affiliated with.
 - 1.2. Present or future civil proceedings other than the one at issue.
 - 1.3. Present or future grand jury proceedings relating to any of the evidence or activities disclosed.

2. Deponent is not authorized to waive any of the terms of the Copyright/Software/User License Agreement applying to the Family Guardian Website (<http://famguardian.org>). Deposing counsel therefore agrees as a private individual and not as an agent or employee of any government, to comply completely, unconditionally, and fully with the Copyright/Software/User License Agreement appearing at the address below in the event he uses any of the materials off the Family Guardian Website (<http://famguardian.org>) in this or any future proceeding. This agreement requires a waiver of sovereign and official immunity in this proceeding by the Deposer and anyone else listed on the pleading as the Plaintiff:
<http://famguardian.org/disclaimer.htm>
3. Deponent is not authorized to waive any of the terms of the Copyright/Software/User License Agreement applying to the SEDM Website (<http://sedm.org>). Deposing counsel therefore agrees as a private individual and not as an agent or employee of any government, to comply completely, unconditionally, and fully with the Copyright/Software/User License Agreement appearing at the address below in the event he uses any of the materials off the SEDM Website (<http://sedm.org>) in this or any future proceeding. This agreement requires a waiver of sovereign and official immunity in this proceeding by the Deposer and anyone else listed on the pleading as the Plaintiff:
<http://sedm.org/participate/member-agreement/>
4. Deponent as a natural person is exercising agency of the deposing counsel as the target of unlawful duress. This clause is waived when or if deposing completes and signs the Admissions/questions found in chapter 0 later with an admit answer for each question and signs under penalty of perjury as a private individual and not as a government employee or representative.
5. Deposer, who claims to be representing a corporate fiction called the "United States" (see [28 U.S.C. §3002\(15\)\(A\)](#)), agrees that he may not assert any privilege resulting from the Bill of Rights.

*"Upon the other hand, the corporation is a creature of the state. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the laws of the state and the limitations of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its rights to [201 U.S. 43, 75] act as a corporation are only preserved to it so long as it obeys the laws of its creation. There is a reserved right in the legislature to investigate its contracts and find out whether it has exceeded its powers. It would be a strange anomaly to hold that a state, having chartered a corporation to make use of certain franchises, could not, in the exercise of its sovereignty, inquire how these franchises had been employed, and whether they had been abused, and demand the production of the corporate books and papers for that purpose. The defense amounts to this: That an officer of a corporation which is charged with a criminal violation of the statute, may plead the criminality of such corporation as a refusal to produce its books. To state this proposition is to answer it. **While an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute, it does not follow that a corporation, vested with special privileges and franchises, may refuse to show its hand when charged with an abuse of such privileges.**"*
[Hale v. Henkel, 201 U.S. 43 (1906)]

I, the deposing counsel, hereby certify that I have lawful delegated authority to grant the Witness Immunity described in this section and authorized by [18 U.S.C. §6002](#). In the event that it is later determined that I did not have this authority, I agree as a private individual and not as a public employee or agent, to be held personally responsible for all of the legal consequences of any criminal prosecution of the Deponent in this case.

Name (print): _____

Signature: _____

Date: _____

Witness name (print): _____

Witness Signature: _____

Witness Date: _____

8 Admissions/questions for Deposer Required to be Answered on the Record in order to Establish that this is a lawful proceeding

This section provides a series of admissions directed at the person conducting the deposition. They are designed to ensure that the deposition is conducted lawfully and in full compliance with the [Federal Rules of Civil Procedure](#). The answers

1 provided by the Deponent in this case shall be deemed to be deceptive, misleading, and invalid without the deposer answering
2 these questions, signing under penalty of perjury, and including his answers with those of the Deponent. Any questions not
3 answered by the deposing counsel shall conclusively be established as "Admit" by estoppel in pais.

4 1. Admit that Federal Rule of Civil Procedure Rule 28(c) requires that no deposition may be taken before any person who
5 is financially interested in the action:

6 *Rule 28. Persons Before Whom Depositions May Be Taken*

7 *(c) Disqualification for Interest.*

8 *No deposition shall be taken before a person who is a relative or employee or attorney or*
9 *counsel of any of the parties, or is a relative or employee of such attorney or counsel, or is*
10 *financially interested in the action.*

11 [<http://www.law.cornell.edu/rules/frcp/Rule28.htm>]

12 YOUR ANSWER: ___ Admit ___ Deny

13 CLARIFICATION: _____
14

15 2. Admit that you work for the U.S. government.

16 YOUR ANSWER: ___ Admit ___ Deny

17 CLARIFICATION: _____
18

19 3. Admit that your compensation comes from the taxes that are at issue in this proceeding.

20 YOUR ANSWER: ___ Admit ___ Deny

21 CLARIFICATION: _____
22

23 4. Admit that if you lose this case, your compensation could eventually be financially reduced.

24 YOUR ANSWER: ___ Admit ___ Deny

25 CLARIFICATION: _____
26

27 5. Admit that you have a personal financial interest in the outcome of these proceedings in violation of 18 U.S.C. §208.

28 YOUR ANSWER: ___ Admit ___ Deny

29 CLARIFICATION: _____
30

31 6. Admit that this proceeding may not be conducted by either you or any other federal employee whose benefits derive
32 from the taxes at issue in this proceeding without violating Title 18.

33 YOUR ANSWER: ___ Admit ___ Deny

34 CLARIFICATION: _____
35

36 7. Admit that both the Magistrate Judge and the Presiding Judge in this case have the same problem as you with financial
37 conflicts of interest.

38 YOUR ANSWER: ___ Admit ___ Deny

1 CLARIFICATION: _____

2 8. Admit that financial conflicts of interest by judges are a violation of 28 U.S.C. §144.

3 YOUR ANSWER: ___ Admit ___ Deny

4
5 CLARIFICATION: _____

6 9. Admit that the Magistrate Judge presiding over discovery in this case has no implementing regulations authorizing her
7 to conduct discovery against anyone not domiciled on federal territory within the exterior limits of the judicial district in
8 which this action is be conducted.

9 YOUR ANSWER: ___ Admit ___ Deny

10
11 CLARIFICATION: _____

12 10. Admit that there are no implementing regulations under Title 26 authorizing either the Dept. of Justice or the IRS to
13 enforce 26 U.S.C. §6700 or 26 U.S.C. §6701 against the general public, where “general public” is defined as persons
14 born within and domiciled within a state of the Union who does not meet the exceptions to the requirement for
15 implementing regulations found in 44 U.S.C. §1505(a)(1) or 5 U.S.C. §553(a).

16 YOUR ANSWER: ___ Admit ___ Deny

17
18 CLARIFICATION: _____

19 11. Admit that in the absence of implementing regulations, the Treasury Regulations say that the rights of the affected parties
20 may not be adversely affected:

21 *26 C.F.R. §601.702 Publication and public inspection*

22 *(a)(2)(ii) Effect of failure to publish*

23 *Except to the extent that a person has actual and timely notice of the terms of any matter referred to in*
24 *subparagraph (1) of this paragraph which is required to be published in the Federal Register, such person is not*
25 *required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not*
26 *incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such*
27 *matter which imposes an obligation and which is not so published or incorporated by reference will not adversely*
28 *change or affect a person's rights.*

29 12. Admit that federal courts may not involve themselves in strictly “political questions” or “religious speech” or expression.

30
31 Rebut evidence and admissions at the end of the following if you disagree:
32 *Political Jurisdiction*, Exhibit 6 attached or <http://sedm.org/Forms/05-MemLaw/PoliticalJurisdiction.pdf>

33 YOUR ANSWER: ___ Admit ___ Deny

34
35 CLARIFICATION: _____

36 13. Admit that the free information available on the Family Guardian website classifies itself as exclusively as “political
37 speech” free speech and “religious speech” that is NOT actionable, and therefore may not be the subject of any litigation
38 or investigation:

39
40 See Exhibit 3 attached or <http://famguardian.org/disclaimer.htm>

41 YOUR ANSWER: ___ Admit ___ Deny

42
43 CLARIFICATION: _____

1 14. Admit that the free information available on the SEDM website classifies itself as exclusively as “political speech” free
2 speech and “religious speech” that is NOT actionable, and therefore may not be the subject of any litigation or
3 investigation:
4

5 See Exhibit 2 attached or <http://sedm.org/disclaimer.htm>

6 YOUR ANSWER: ___ Admit ___ Deny
7

8 CLARIFICATION: _____
9

10 15. Admit that “political speech” and “political questions” are beyond the jurisdiction of federal and state courts under the
11 separation of powers doctrine.

12 Rebut the questions at the end of Exhibit 6 attached, entitled “Political jurisdiction”.

13 YOUR ANSWER: ___ Admit ___ Deny
14

15 CLARIFICATION: _____
16

17 16. Admit that the federal courts have admitted that the IRS is NOT RESPONSIBLE to the public for anything it says, writes,
18 or publishes, or agrees to.

19 See Exhibit 5 attached.

20 YOUR ANSWER: ___ Admit ___ Deny
21

22 CLARIFICATION: _____
23

24 17. Admit that SEDM claims the same lack of responsibility for what it publishes as the IRS claims for what it publishes.

25 See Exhibit 2, attached: (1) Section 4, Copyright License Agreement; (2) Section 5, p. 8, Stipulations.

26 YOUR ANSWER: ___ Admit ___ Deny
27

28 CLARIFICATION: _____
29

30 18. Admit that SEDM and Family Guardian are entitled under the Constitution to the same protections as the IRS enjoys for
31 its lack of accountability under the equal protection clause of the Fourteenth Amendment.

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

YOUR ANSWER: ___ Admit ___ Deny
44

45 CLARIFICATION: _____

1 19. The moving party, which in this case is the Plaintiff, has the burden of proof in any legal proceeding. Please therefore
2 provide a copy of any and all evidence which establishes any of the statements, writings, or actions of anyone associated
3 with the SEDM Website as actionable or which might contradict any of the evidence presented earlier in section 5.1.
4 Failure to present such evidence and attach to the Deposition transcript shall constitute a stipulation to admit evidence
5 under Federal Rule of Evidence Rule 29 of an estoppel in pais against the Plaintiff and the plaintiff counsel as a private
6 individual in this case.

7 20. The moving party, which in this case is the Plaintiff, has the burden of proof in any legal proceeding. Please therefore
8 provide a copy of any and all evidence which establishes any of the statements, writings, or actions of anyone associated
9 with the Family Guardian Website as actionable or which might contradict any of the evidence presented earlier in section
10 5.2. Failure to present such evidence and attach to the Deposition transcript shall constitute a stipulation to admit
11 evidence under Federal Rule of Evidence Rule 29 of an estoppel in pais against the Plaintiff and/or plaintiff counsel as a
12 private individual in this case.

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

18 Deposing Counsel Name (print): _____

19 Deposing Counsel Signature: _____

20 Date: _____

21 Witness name (print): _____

22 Witness Signature: _____

23 Witness Date: _____

24 **9 Exhibits**

25 This section contains exhibits referenced throughout the Deposition Handout. An index of these exhibit is included earlier in
26 section 6.

27 **9.1 Exhibit 1: SEDM Member Agreement**

28

1 **Sovereignty Education and Defense Ministry (SEDM)**
2 **Fellowship Member Agreement**

3 "Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the [national Government](#)] and not to
4 non-taxpayers [[non-resident non-persons domiciled in states of the Union](#) without the exclusive jurisdiction of the Federal Government].
5 The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights
6 or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor
7 of the object of federal revenue laws."

8 [[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 \(1972\)](#)]

9 **1 General provisions**

10 Comes now, _____ (print your FULL legal birthname legibly), who desires to join the fellowship and the
11 ministry of Sovereignty Education and Defense Ministry (SEDM). In consideration of the valuable information offered by the Ministry, I declare my consent
12 to abide unconditionally with this agreement by any one or more of the following means:

- 13 1. Contacting us for help with their problems or questions either via email or using our [Contact Us Page](#).
14 2. Requesting our services through the [Ministry Bookstore](#), such as IMF Decoding, paralegal help, etc.
15 3. Obtaining ministry materials or information offered through the [Ministry Bookstore](#).
16 4. Participating in the Ministry as a volunteer or agent.
17 5. Signing this Member Agreement and submitting it to the Ministry through mail, email, fax, in person, or our forums.
18 6. Signing up for our [Member Subscriptions](#) or availing yourself of any of its benefits.
19 7. Downloading any of the free materials or information available on the SEDM website at <http://sedm.org>. This provision EXCLUDES the [Member](#)
20 [Agreement, Form #01.001](#) itself.
21 8. Requesting or receiving any information, materials, or services off this site from ANYONE in either electronic or printed physical form.
22 9. Making a donation to the ministry.
23 10. Signing up to be part of our [Member Forums](#).
24 11. Submitting or sending any of the materials appearing on this website to any third party in any administrative or legal matter, and especially one involving
25 any Member or Officer of this ministry.
26 12. Using any of the materials or output of services available through this website as evidence in any legal or administrative enforcement proceeding.
27 13. Making any commercial use whatsoever of the materials or services available through this ministry so as to benefit anyone OTHER than the ministry.
28 This includes: 1. Trying to enjoin the materials; 2. Slandering the authors as a way to maximize revenues to a corrupted de facto government from
29 ILLEGAL enforcement of the Internal Revenue Code; 3. Selling the materials available through this website in violation of the copyright.
30 14. Signing up for a [Basic Membership](#).

31 **1.1 My status and standing**

32 In joining the ministry by the above means, I declare that:

- 33 1. I believe in God. (see [section 9 of our About Us page](#) for details on our approach to the requirement for religious faith).
34 2. I put service to God and His Laws (in his Holy book) above either self or man or government.
35 3. I consider [justice](#) and truth more important than personal profit or material wealth or personal security.

36 "[Justice \[the RIGHT to be LEFT ALONE\]](#) is the end of government. It is the end of civil society. It ever has been,
37 and ever will be pursued, until it be obtained, or until liberty be lost in the pursuit."

38 [[The Federalist No. 51 \(1788\), James Madison](#)]

- 39 4. I am not a "tax protester", "tax denier", "tax defier", "sovereign citizen", or any other convenient stereotype or label. Rather, I am a crime fighter who
40 seeks to enforce the law and preserve the requirement for [express, written, fully informed consent](#) of the governed that is the origin of all of the just civil
41 authority of government according to the Declaration of Independence.

42 *Consensus facit legem.*

43 *Consent makes the law. A contract [or civil law] is a law between the parties, which can acquire force only by*
44 *consent.*

45 [*Bouvier's Maxims of Law, 1856 ;*

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

- 47 5. I am NOT ANTI-government, but rather pro SELF-government under the authority of only God's laws. I regard this as an essential element of my
48 religious practices and beliefs.
49 6. I am a human being and not a civil statutory "person" whose legal "domicile" is either within a de jure state of the Union and outside of federal territory,
50 or within the Kingdom of Heaven on earth. My King, my Savior, my Lawgiver, my Judge, and my ONLY CIVIL protector is God, the Constitution, and
51 the common law and not any vain man or earthly government. I may not bow down to nor serve any other false gods, including governments, because
52 this is idolatry. See the link and quote below for the reasons why this is:

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

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

- 7 7. I am a statutory "non-resident non-person" in respect to the national but not federal government and a "transient foreigner" on the earth. This status is a
8 product of:
- 9 7.1. The separation of powers between the states and the national government. See:
10 "Sovereign"="Foreign", Family Guardian Fellowship
11 <http://famguardian.org/Subjects/Freedom/Sovereignty/Sovereign=Foreign.htm>
12 7.2. The separation between PUBLIC and PRIVATE. See:
13 "Separation Between Public and Private Course", Form #12.025
14 <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
15 7.3. The legal separation between Church and State, whereby we humans are the church and the government is the state:
16 "Law and Government Page", Section 11: Church v. State and First Amendment
17 [https://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm#CHURCH v. STATE AND FIRST AMENDMENT](https://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm#CHURCH_v._STATE_AND_FIRST_AMENDMENT)
18 8. I am a "stateless" within the meaning of 28 U.S.C. §1332(a) immune from the jurisdiction of the federal courts, which are all Article IV, legislative,
19 territorial courts.
20 9. I am NOT:
- 21 9.1. A STATUTORY "U.S. Citizen" as defined by the Federal Government in 8 U.S.C. §1401, 26 U.S.C. §3121(e), or 26 C.F.R. §1.1-1(c) who is
22 domiciled on federal territory. Rather, I am a CONSTITUTIONAL citizen and a STATUTORY "non-resident". [Click here for details](#) on the
23 difference between STATUTORY citizens and CONSTITUTIONAL citizens.
- 24 9.2. The statutory "citizen of the United States" described in 26 C.F.R. §1.6012-1(a), who has a requirement to file a federal income tax return. The
25 "United States" described therein is defined in 26 U.S.C. §7701(a)(9) and (a)(10) and includes no de jure state of the Union.
- 26 9.3. A statutory "resident" (alien) as defined by the Federal Government under 26 U.S.C. §7701(b)(1)(A). All "residents" are statutory "aliens" in the
27 I.R.C. who have selected a domicile on federal territory or who have agreed to represent an entity domiciled on federal territory as a public officer,
28 and I do not satisfy either criteria and therefore am a transient foreigner and nonresident in relation to federal jurisdiction.
- 29 9.4. A statutory "U.S. Person" as defined in 26 U.S.C. §7701(a)(30).
- 30 9.5. A statutory "nonresident alien individual" as defined in 26 U.S.C. §7701(b)(1)(B) with any earnings from within the statutory "United States" or
31 "effectively connected with a trade or business" in the statutory "United States" as described in 26 U.S.C. §871.
- 32 9.6. A statutory "individual" as defined in 26 C.F.R. §1.1441-1(c)(3). All "individuals" are public officers in the U.S. government engaged in
33 franchises, and I am not such an entity.
- 34 9.7. Federal statutory "employee" as defined in 26 U.S.C. §3401(c), 5 U.S.C. §2105(a), or 26 C.F.R. §31.3401(c)-1.
- 35 9.8. A statutory "person" with any contracts in place, agency, or fiduciary duty with the federal government. Such contracts include but are not limited
36 to the W-4, 1040, or SS-5 federal forms.
- 37 9.9. A "customer" or a "client", but rather a "Member". God is the only "customer" in the ministry and we all serve, worship, and subsidize ONLY
38 Him and not any vain man or creation of men called "government".
39
- 40 Instead, my earnings and all of my property are EXCLUSIVELY PRIVATE (Form #12.025), a "foreign estate" as described in 26 U.S.C.
41 §7701(a)(31), and not subject to the jurisdiction of the Internal Revenue Code. I am a Secured Party to the Constitution as I do not maintain a
42 domicile or residence within the exclusive or general jurisdiction of the Federal Government but temporarily occupy (not "reside" or "inhabit"
43 within) the 50 states of the Union. As such, the Special Law found in Title 26 does not apply to me, which is confirmed by the Legislative Intent of
44 the 16th Amendment. See Federal Jurisdiction, Form #05.018 for overwhelming evidence supporting this firm conviction of mine.
- 45 10. I regard any attempt by any judge or government officer to associate ANY civil statutory status, legal status, or public right with me or others in the
46 context of my EXCLUSIVELY PRIVATE interactions with the Ministry or any government as:
- 47 10.1. A criminal act of identity theft. See: Government Identity Theft, Form #05.046; <http://sedm.org/Forms/FormIndex.htm>.
48 10.2. An attempt by a corrupted government to compel me to contract with them by making me party to a "social compact" that I want nothing to do
49 with.
50 10.3. A direct interference with my unalienable right to PRIVATELY contract or NOT contract as I see fit.
51 10.4. An attempt to offer me "protection" that I define as an INJURY and NOT protection.
52 10.5. THEFT of my property and rights to property.
53 10.6. An act of international terrorism.
54 10.7. The legal equivalent of outlawing PRIVATE property and PRIVATE rights. All governments are established to PROTECT private property, not
55 outlaw its exercise or possession by associating public statuses with it without the express consent of the owner in EACH SPECIFIC case. The
56 ability to regulate EXCLUSIVELY PRIVATE rights is repugnant to the Constitution and I define this relationship as EXCLUSIVELY PRIVATE
57 and therefore entirely beyond control, taxation, regulation, or civil (but not common law or constitutional) protection by any government.
58 Such civil statuses include, but are not limited to STATUTORY "citizen", "resident", "person", "individual", "taxpayer", "U.S. citizen", "citizen of the
59 United States", etc under any civil statutory law. The reasons are documented in Your Exclusive Right to Declare or Establish Your Civil Status, Form
60 #13.008; <http://sedm.org/Forms/FormIndex.htm>. The common law and equity ALONE administered by a jury of disinterested peers who shall judge the
61 law AND the facts is the only vehicle available to resolve disputes among and between parties to this agreement. All government judges, all of whom
62 have a criminal conflict of interest, are hereby FIRED entirely from any participation in such a dispute.
- 63 11. I am a reasonable, responsible, patriotic, and open-minded human being but not statutory "individual" or "person", who, like the ministry, simply wants
64 an honest and accountable government that diligently obeys and respects the Constitution, enacted positive law, and does not try to enforce that which is
65 not enacted positive law. Every American expects and deserves a government that respects and protects the requirement for EXPRESS WRITTEN
66 "consent" and choice in every interaction between it and its inhabitants, including in the area of taxation (see Form #05.002). Every American ALSO
67 deserves the right to FORBID any and all attempts to offer or enforce TACIT or IMPLIED consent (also called sub silentio) just as the government did in
68 Clark v. United States, 95 U.S. 539 (1877). Likewise, a righteous DE JURE government MUST respect the limit that UNALIENABLE rights cannot be
69 given away, even with consent, on land protected by the Constitution (Form #12.038) and cannot be allowed to make a profitable business (called a
70 franchise) out of alienating and destroying such rights. A "government" that does not respect these limits is NO GOVERNMENT AT ALL as the
71 Declaration of Independence defines it, but rather a private, for profit, CRIMINAL MAFIA extortion ring that implicitly waives official, judicial, and

1 sovereign immunity under the Clearfield Doctrine of the U.S. Supreme Court. The reason is that the Declaration of Independence says that all just
2 powers of government are based on the "consent of the governed". Where there is no explicit, written, informed, LAWFUL consent, there is no authority
3 and nothing but tyranny and injustice.

- 4 12. Because the present [de facto government \(Form #05.043\)](#) it is *not* respecting these constitutional limits on its delegated authority, then I cannot and will
5 not subsidize or condone or aid any efforts which would conflict with these objectives with my earnings or my labor or my tacit consent or obedience.
6 A so-called "government" that DOES NOT permit me to or even punishes me for LAWFULLY stopping subsidizing such EVIL and even CRIMINAL
7 activities with ANY of my earnings is making violence and anarchy INEVITABLE and then becomes THE MAIN CAUSE of such violence. This is
8 because withdrawing sponsorship of corruption is the ONLY peaceful means given in the Constitution to REALISTICALLY effect change for those who
9 have politically and legally (civilly) divorced the government as I seek to do:

10 *"If money is wanted by Rulers who have in any manner oppressed the people, they may retain it until their
11 grievances are redressed, and thus peaceably procure relief, without trusting to despised petitions or disturbing the
12 public tranquility."*

13 [*Continental Congress, 1774; Am. Pol., 233; [Journals of the Continental Congress, October 26, 1774](#)*]

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

17 [*Declaration of Independence, 1776; SOURCE: <https://www.archives.gov/founding-docs/declaration-transcript>*]

18 Anyone who interferes with, punishes, dismisses, or refuses to recognize the above DUTY of the above organic law is a tyrant who is committing treason
19 punishable by death, and instituting illegal and unconstitutional duress upon my person that makes it IMPOSSIBLE for me to lawfully consent to
20 ANYTHING the government offers. See *Requirement for Consent*, Form #05.003; <https://sedm.org/Forms/05-MemLaw/Consent.pdf>.

- 21 13. If, after consenting to this agreement, I sign or submit any government form that contradicts my status as indicated in this agreement, and especially a
22 government form signed under penalty of perjury, I further declare that all the following are true in relation to such a circumstance:

23 13.1. The [Tax Form Attachment, Form #04.201](#), supersedes and controls everything on that government form and any other government form that I
24 signed after consenting to this agreement.

25 13.2. I was under [illegal duress](#) which is being protected by a complicit CRIMINAL judiciary.

26 13.3. I was a victim of de facto officers of an organized crime "protection racket" and had no other choice but to commit perjury on a government form
27 and contradict my statements on this form in order to procure the Constitutional right to simply be left alone and to minimize the risk to my
28 financial health, myself, and my family.

29 13.4. This member agreement shall constitute a formal criminal complaint to prosecute all those engaged in said unlawful duress. I acknowledge that a
30 willful failure or omission by any officer of any government who is party to this agreement in prosecuting and reporting all such criminal activity
31 shall also make them an accessory after the fact to it and guilty of misprision of felony in violation of 18 U.S.C. §§3 & 4.

32 13.5. The nature of the duress I am under is extensively documented in:

33 [Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers](#), Form #02.005

34 <http://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>

35 I understand that it is the policy of the ministry not to provide legal advice or representation, but instead to teach and empower the sovereign people themselves
36 to manage their own legal affairs without the involvement of either the ministry or a [corrupted legal profession \(Form #05.047\)](#).

37 I understand that [it is not the mission or goal of the ministry to make legal recommendations or judgments about my status](#) as either a "taxpayer" or a
38 "nontaxpayer". The reason is explained in: *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008.
39 <http://sedm.org/Forms/FormIndex.htm>. Furthermore, I understand that [only I](#), under the Internal Revenue Code, and *not* the IRS (see [Internal Revenue](#)
40 [Manual, Section 5.1.11.6.7](#) and [26 U.S.C. §6020\(b\)](#)) nor the courts of [justice](#) (see [28 U.S.C. §2201\(a\)](#)), nor anyone in government, may determine whether I as
41 a human being and NOT a "person" am "liable" for Subtitle A income taxes under the Internal Revenue Code. This is a result of the fact that "*Our tax system*
42 *is based upon voluntary [self] assessment and payment, not upon distraint[enforcement]*", according to the U.S. Supreme Court in [Flora v. United States, 362](#)
43 [U.S. 145 \(1959\)](#).

44 *"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of
45 assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for
46 judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is
47 seized..."*

48 [*Botta v. Scanlon, 288 F.2d. 504, 508 (1961)*]

49 1.2 Purpose of Joining

50 The main reasons I am involving the ministry is to:

- 51
52 1. Mature and strengthen my religious faith.
53 2. Learn how to research, explain, and enforce the law, and thereby to become a better member of whatever society I am physically situated within.

54 *"One who turns his ear from hearing the law [[God's law](#) or [man's law](#)], even his prayer is an abomination."*
55 [*Prov. 28:9, Bible, NKJV*]

56 *"This [Book of the Law](#) shall not depart from your mouth, but you shall meditate in it day and night, that you may
57 observe to do according to all that is written in it. For then you will make your way prosperous, and then you will
58 have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed,
59 for the Lord your God is with you wherever you go."*

1 [\[Joshua 1:8-9, Bible, NKJV,](#)

2 *IMPLICATION: If you aren't reading and trying to obey God's law daily, then you're not doing God's will and you*
3 *will not prosper]*

4 *"But this crowd that does not know [and quote and follow and use] the law is accursed."*

5 *[John 7:49, Bible, NKJV]*

6 *"Salvation is far from the wicked. For they do not seek Your [God's] statutes."*

7 *[Psalm 119:155, Bible, NKJV]*

8 *"Every man is supposed to know the law. A party who makes a contract [or enters into a [franchise](#), which is also a*
9 *contract] with an officer [of the government] without having it reduced to writing is knowingly accessory to a*
10 *violation of duty on his part. Such a party aids in the violation of the law."*

11 *[Clark v. United States, 95 U.S. 539 (1877)]*

- 12 3. Enhance my relationship to the Creator by learning and obeying His Holy Laws and bringing myself into complete submission exclusively to His will in
13 every area of my life.
- 14 4. Seek education and help in disconnecting completely from all government "benefits", privileges, franchises, contracts, licenses, and identifying numbers
15 in order that I can avoid violating the commandments found in Matt. 6:24 and Luke 16:13 not to serve two masters: God and mammon, meaning
16 government. This will ensure that I serve ONLY one sovereign, who is God. For details, see:

[Government Instituted Slavery Using Franchises](#), Form #05.030

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

- 17 5. Help me get educated about my God-given rights and how to defend them. The main reason I have to take personal responsibility for defending my
18 rights in this way is because government has refused its duty under the Constitution to do so. Therefore, the Master must do what the servant is
19 maliciously unwilling to do. Below are what a few prominent authorities say about the virtues of education, and the Constitutionally protected Free
20 Assembly which it is based upon:

21 *"Only the educated are free."*

22 *[Epicetus, Discourses]*

23 *"A popular government without popular information [about [GOVERNMENT CORRUPTION](#)] or the means of*
24 *acquiring it, is but a Prologue to Farce, or a Tragedy, or perhaps both. Knowledge will forever govern ignorance,*
25 *and a people who mean to be their own Governors, must arm themselves with the power which knowledge gives."*

26 *[James Madison; Letter from James Madison to W.T. Barry (Aug. 4, 1822), in 9 THE WRITINGS OF JAMES*
27 *MADISON 103 (Gaillard Hunt ed., 1910)]*

28 *"...the greatest menace to freedom is an inert [passive, ignorant, and uneducated] people [who refuse, as jurists*
29 *and voters and active citizens, to expose and punish evil in our government]"*

30 *[Whitney v. California, 274 U.S. 357 (1927)]*

31 *"The American people have always regarded education and acquisition of knowledge as matters of supreme*
32 *importance which should be diligently promoted [in order to maintain and protect their [liberty](#)]. The Ordinance of*
33 *1787 declares: 'Religion, morality and knowledge being necessary to good government and the happiness [and*
34 *[liberty](#)] of mankind, schools and the means of education shall forever be encouraged.'"*

35 *[Meyer v. State of Nebraska, 262 U.S. 390 (1923)]*

36 *"And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein they*
37 *must walk, and the work [of obedience to God] that they must do."*

38 *[Exodus 18:20, Bible, NKJV]*

39 *"My [God's] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that produces*
40 *it]."*

41 *[Hosea 4:6, Bible, NKJV]*

42 I certify that my motivations and reasons for joining the ministry are spiritual, moral, and legal. I further certify that my reasons for joining or for pursuing
43 sovereignty do NOT include any of the following:

- 44 1. I am not pursuing membership for financial, political, or commercial. I do not seek prosperity in joining this ministry. Jesus did not have commercial
45 motivations and neither do I. Jesus said in Matt. 6:21 and Luke 12:34 that where a man's treasure is, there his heart will be also, and my treasure isn't on
46 this Earth and isn't found in any government "benefit" or commercial franchise.

47 *"Where do wars and fights [in the ballot box and the jury box] come from among you? **Do they not come from***
48 ***your desires for pleasure [unearned money or "benefits" from the government] that war in your members***
49 ***[and your democratic SOCIALIST governments]? You lust [after other people's money] and do not have. You***
50 ***murder [the unborn to increase your standard of living] and covet [the unearned] and cannot obtain [except by***
51 ***empowering your de facto THIEF government to STEAL for you!]. You fight and war [against the rich and the***
52 ***nontaxpayers to subsidize your idleness and dependency with a STOLEN Social Security retirement check]. Yet you***
53 ***do not have because you do not ask [the Lord, but instead ask the corrupt and deceitful government]. You ask and***
54 ***do not receive, because you ask amiss, that you may spend it on your pleasures ["benefits"]. Adulterers and***

1 adulteresses [harlots, Rev. 17]! Do you not know that friendship [or STATUTORY citizenship] with the
2 world [or the governments of the world] is enmity with God? Whoever therefore wants to be a friend [a
3 STATUTORY "citizen", "resident", or "taxpayer"] of the world [or the governments of the world] makes
4 himself an enemy of God."
5 [James 4:1-4, Bible, NKJV]

6 "Here I close my opinion. I could not say less in view of questions of such gravity that go down to the very
7 foundation of the government. If the provisions of the constitution can be set aside by an act of congress, where is
8 the course of usurpation [abuse of taxation power for THEFT and wealth transfer] to end? The present assault
9 [WAR!] upon capital [PRIVATE property] is but the beginning. It will be but the stepping-stone to others, larger
10 and more sweeping, till our political contests [in the jury box and the ballot box between the HAVES and the
11 HAVE NOTS] will become a war of the poor against the rich,-a war constantly growing in intensity and
12 bitterness. 'If the court sanctions the power of discriminating [UNEQUAL or GRADUATED] taxation, and
13 nullifies the uniformity mandate of the constitution,' as said by one who has been all his life a student of our
14 institutions, 'it will mark the hour when the sure decadence of our present government will commence.'"
15 [Pollock v. Farmers Loan and Trust Co., 157 U.S. 429 (1895)]

- 16 2. I do not seek sovereignty for any of the following reasons:
- 17 2.1. As a get out of jail free card. We don't promote or condone sovereignty as an excuse to be free from the criminal laws, for instance. EVERYONE
18 is subject to real, de jure criminal laws and SHOULD be subject.
- 19 2.2. As an excuse to be irresponsible for any loans or commitments I previously made. Some people for instance are only interested in sovereignty so
20 they can cancel debts or obligations they previously made. We, on the other hand, believe that one should always honor every commitment or
21 debt they previously consented to, even if their consent at the time was not fully informed.
- 22 2.3. As an excuse to engage in violent, harmful, or criminal behavior. We believe that everyone should be accountable and responsible for the harms
23 they cause to others under the concept of equality of all. In a civil context, that accountability is the common law and NOT the civil statutory law.
- 24 2.4. As an excuse to reject ALL man-made law and thereby be an anarchist. We think that true sovereignty can only truly exist among a people who:
25 2.4.1. Are accountable under God's laws at all times.
26 2.4.2. Cannot pick or choose which subset of God's laws they CONSENT to be accountable under.
27 2.4.3. Are accountable under the criminal laws of the country they are physically present within, regardless of their civil status or domicile.
28 2.4.4. Do not surrender their sovereignty by consenting to be civil statutory persons or choosing a civil domicile within the statutory jurisdiction of
29 any government.
- 30 2.5. As a justification to call myself a "sovereign citizen" or ANY OTHER name, label, or stereotype the government might use to persecute
31 whistleblowers that insist on an accountable, law abiding government. We are simply crime fighters who seek to enforce the sovereignty
32 delegated to use by the only true sovereign, which is God.
- 33 2.6. As a justification to enforce superior rights or importance to myself or inferior rights to anyone else under any law. ALL are equal under REAL
34 law. That which creates or enforces an unequal or inferior status in the eyes of the government is and must at all times be a voluntary franchise
35 that I seek to avoid.

36 Rather, I simply seek to be LEFT ALONE so that I can civilly govern and support myself and my family and loved ones without any external involvement or
37 interference from any man or vain government of men. The legal definition of "justice", in fact, is the moral habit of simply leaving people alone and
38 protecting their right to be left alone. Therefore, the goal of my participation in the ministry is "justice" as legally defined.

39 "The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They
40 recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part
41 of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in
42 their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the
43 right to be let alone - the most comprehensive of rights and the right most valued by civilized men."
44 [Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper,
45 494 U.S. 210 (1990)]

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

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

54 "Love does no harm to a neighbor; therefore **love is the fulfillment of the law.**"
55 [Romans 13:10, Bible, NKJV]

56 I shouldn't have to bribe a government "protection racket" (Form #02.005) or become a customer of government CIVIL protection called a "resident",
57 "citizen", or "inhabitant" to earn or deserve the right to simply be left alone, and it costs the government NOTHING to leave me alone. My private (Form
58 #10.002), unalienable (Form #12.038), natural, and constitutional rights attach to the land I stand on and not my STATUTORY CIVIL status (Form #13.008)
59 anyway.

60 "It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and
61 not the status of the people who live in it."

It's unconstitutional to convert Constitutional rights into "privileges" anyway, and the only place such a conversion can lawfully occur is on federal territory not protected by the Constitution and where PRIVATE rights don't exist and everything is a PUBLIC PRIVILEGE. Otherwise, the Declaration of Independence says my Constitutional rights are "inalienable", which means they are incapable of being sold, exchanged, transferred, or bargained away in relation to a REAL, de jure government by ANY means, including through any government franchise. A lawful de jure government cannot be established SOLELY to protect PRIVATE rights and at the same time:

1. Make a profitable business or franchise out of DESTROYING, taxing, regulating, and compromising rights and enticing people to surrender those same inalienable rights. See [Government Instituted Slavery Using Franchises, Form #05.030](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
2. Refuse to protect or even recognize the existence of private rights. This includes:
 - 2.1. Prejudicially presuming that there are no private rights because everyone is the subject of statutory civil law. All statutory civil law regulates GOVERNMENT conduct, not private conduct. See [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
 - 2.2. Compelling people to engage in public franchises by forcing them to use Social Security Numbers. See [Resignation of Compelled Social Security Trustee, Form #06.002](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
 - 2.3. Presuming that all those interacting with the government are officers and employees of the government called "persons", "U.S. citizens" or "U.S. residents", "individuals", "taxpayers" (under the income tax franchise), "motorists" (under the driver's license franchise), "spouses" (under the marriage license franchise), etc. The First Amendment protects our right NOT to contract or associate with such statuses and to choose any status that we want and be PROTECTED in that choice from the adverse and injurious presumptions of others. See [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
 - 2.4. Refusing the DUTY to prosecute employers who compel completing form W-4, which is the WRONG form for most Americans.
 - 2.5. Refusing to prosecute those who submit false information returns against people NOT engaged in public offices within the government in the District of Columbia. See [Correcting Erroneous Information Returns, Form #04.001](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
3. Refuse to recognize anyone's right and choice *not* to engage in franchises such as a "trade or business" or to quit any franchise they may have unknowingly signed up for.
 - 3.1. Refusing to provide or hiding forms that allow you to quit franchises and/or telling people they can't quit. For instance, Social Security Administration hides the form for quitting Social Security and tells people they aren't allowed to quit. This is SLAVERY in violation of the Thirteenth Amendment.
 - 3.2. Offering "exempt" status on tax forms but refusing to provide or even recognize a "not subject" or "nontaxpayer" option. These two statuses are completely different and mutually exclusive. See [Flawed Tax Arguments to Avoid, Form #08.004](http://sedm.org/Forms/FormIndex.htm), Section 8.13, <http://sedm.org/Forms/FormIndex.htm>.
 - 3.3. Refusing to file corrected information returns that zero out false reports of third parties, interfering with their filing, or not providing a form that the VICTIM, rather than the filer can use, to correct them. See [Correcting Erroneous Information Returns, Form #04.001](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
 - 3.4. Refusing to provide a definition of "trade or business" in their publication that would warn most Americans that they not only aren't involved in it, but are committing a CRIME to get involved in it in violation of [18 U.S.C. §912](http://www.uscourts.gov).
4. Deprive people of a remedy for the protection of private rights by turning all courts into administrative franchise/property courts in the Executive Branch instead of the Judicial Branch, such as Traffic Court, Family Court, Tax Court, and all federal District and Circuit Courts. See: [What Happened to Justice?, Form #06.012](http://sedm.org/Forms/FormIndex.htm); <http://sedm.org/Forms/FormIndex.htm>. This forces people to fraudulently declare themselves a privileged franchisee such as a "taxpayer" before they can get a remedy. See Tax Court Rule 13(a), which says that only "taxpayers" can petition Tax Court. See also [Corp. of Presiding Bishop of Church of Jesus Christ of the Latter-Day Saints v. Hodel, 830 F.2d 374, 385 \(D.C. Cir. 1987\)](http://www.uscourts.gov), in which STATUTORY citizens are not entitled to Article III CONSTITUTIONAL "district courts of the United States" and can ONLY go to Executive Branch FRANCHISE courts.
5. Make a profitable business out of penalizing or taxing crime. Note that we don't object to REPARATIONS that go to the VICTIM, but PENALTIES that go to the government. Any government that profits from crime is always going to try to foster and promote more of it and the more profitable it is, the more motivated they become to undertake this kind of abuse. This kind of CRIMINAL conflict of interest will always corrupt any governmental system and undermine the security of private rights that is the reason governments are created for to begin with. See: [Why the Government Needs Crime; http://famguardian.org/Subjects/LawAndGovt/LegalEthics/WhyGovernmentNeedsCrime.htm](http://famguardian.org/Subjects/LawAndGovt/LegalEthics/WhyGovernmentNeedsCrime.htm)

It is precisely the above abuses by political and/or religious leaders that were the ONLY thing that Jesus ever got angry about during his short time on Earth. See [Matt. 21:12-17](http://www.bible.com) and [Matt. 23](http://www.bible.com). These passages were written by a former tax collector who quit his job in disgust when Jesus showed him the evil inherent in the above abuses. As a believer, these types of abuses make me just as angry and upset as Jesus was because of the inequality, injustice, and hypocrisy they promote and protect. Like Jesus, I call to repentance any and all in churches and or governments who engage in such despicable behavior. The behavior is so prevalent that every time Jesus used the phrase "sinners", he also preceded it with "tax collectors and", as if to imply that they are synonymous. That's why the New Testament BEGAN in the Tax Collector's office of Matthew, where the sinners he came to call to repentance could be found. See [Eccl. 2:26](http://www.bible.com), which indicates that those who "gather and collect" are sinners. That is also why one of the charges levied against Jesus was that he was a "tax protester" in [Luke 23:2](http://www.bible.com). See:

Jesus of Nazareth: Illegal Tax Protester, Ned Netterville; [Link 1](#), [Link 2](#)

REAL de jure Judges cannot serve two masters, Justice and Money/Mammon, without having a criminal conflict of interest and converting the Public Trust into a Sham Trust. Anyone who therefore claims the authority to use franchises to entice me to surrender or destroy the INALIENABLE private rights which all just government were established ONLY to protect cannot lawfully or truthfully claim to be a "government" and is simply a [de facto private corporation](#), a usurper, and a tyrant pretending to be a government.

The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:

[. . .]

1 6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed
2 himself of its benefits. FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527;
3 Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable
4 Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

5 FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S.
6 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed.
7 1108.
8 [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

9
10 *"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been*
11 *carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the*
12 *time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified a*
13 *peculiar right or private law conceded to particular persons or places **whereby a certain individual or class of***
14 ***individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon any*
15 *person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy*
16 *some particular advantage or exemption."*
17 *[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;*
18 *SOURCE: [http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_stat](http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_stat_e_c.pdf)*
19 *e_c.pdf]*

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

23 The above two mechanisms have become the main weapon of the Pharisee lawyer profession to create an institutionalized system of criminal identity theft to
24 illegally transport the legal identity of the average state citizen to what Mark Twain called "The District of Criminals". The above methods of REMOVING
25 the protections of the common law and the constitution from the INALIENABLE rights [rights that CANNOT lawfully be given away, even WITH consent]
26 that are protected by them has also been described by the U.S. Congress as the ESSENCE of [communism](#) itself! This is especially true when you add games
27 with legal words of art to remove even the STATUTORY limitations upon the conduct of the government. See [Legal Deception, Propaganda, and Fraud, Form](#)
28 [#05.014](#).

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

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

1 Those instituting this criminal identity theft ring have surreptitiously implemented a Racketeer Influenced Corrupt Organization (R.I.C.O.). The organizers of
2 this organized crime mafia are executive branch employees and corrupt judges with a criminal financial conflict of interest. That corruption is documented in
3 [Government Corruption, Form #11.401](#). This identity theft mafia is thoroughly exposed and explained in the following memorandum of law that members
4 should use to prosecute the crime:

Government Identity Theft, Form #05.046
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

5 In fact, I believe it constitutes an "invasion" within the meaning of [Article 4, Section 4 of the United States Constitution](#) as well as an act of [international](#)
6 [terrorism](#) for the federal government to either offer or enforce any national franchise within any constitutional state of the Union, or for any state of the Union
7 to condone or allow such activity. See:

8 [De Facto Government Scam, Form #05.043; http://sedm.org/Forms/FormIndex.htm](#)

9 My motives are not commercial, but ANTI-commercial. Black's Law Dictionary defines "commerce" as intercourse, and [God's delegation of authority order](#)
10 [and law forbids me](#) to fornicate or do business with, or contract with, or make or receive payments from any government, ruler, king, or potentate.

11 *"And I heard another voice from heaven [God] saying, 'Come out of her [Babylon the Great Harlot, a democratic,*
12 *rather than republican, state full of socialist non-believers], my people [Christians], lest you share in her sins, and*
13 *lest you receive of her plagues."*
14 *[Revelation 18:4, Bible, NKJV]*

15 *"By the abundance of your [Satan's] trading [commerce] You became filled with violence within, And you*
16 *[Satan] sinned; Therefore I [God] cast you [Satan] as a profane thing Out of the mountain of God; And I*
17 *destroyed you, O covering cherub, From the midst of the fiery stones. "*
18 *[Ezekial 28:16, Bible, NKJV]*

19 Since the love of money is the root of all evil (1 Tim. 6:9-10), then the only thing that commercial motivations can do is bring evil into the ministry and I am
20 joining the ministry to AVOID and prevent evil, not to seek evil.

21 *"For the love of money [and even government "benefits", which are payments] is the root of all evil: which while*
22 *some coveted after, they have erred from the faith, and pierced themselves through with many sorrows. But thou, O*
23 *man of God, flee these things; and follow after righteousness, godliness, faith, love, patience, meekness. Fight the*
24 *good fight of faith, lay hold on eternal life, whereunto thou art also called, and hast professed a good profession*
25 *before many witnesses. "*
26 *[1 Timothy 6:9-10, Bible, NKJV]*

27 *"Getting treasures by a lying tongue is the fleeting fantasy of those who seek death."*
28 *[Prov. 21:6, Bible, NKJV]*

29 **1.3 Obligations of Membership**

30 *"And for the support of this Declaration, with a firm reliance on the protection of divine Providence, we mutually*
31 *pledge to each other our Lives, our Fortunes and our sacred Honor."*
32 *[Declaration of Independence]*

33 The only thing I will use the materials, education, or information for that are provided by the ministry is to worship, serve, and glorify my Creator above every
34 man, ruler, law, or government and to Petition the Government for a Redress of Grievances of wrongs against my life, liberty, property, and family that violate
35 either the Creator's Sovereign Laws or man's laws. This is an exercise of my religious faith and my right to Petition the Government that is protected by the
36 First Amendment to the Constitution of the United States of America. The Constitutional Right to Petition is described in [The Right To Petition, Form](#)
37 [#05.049](#). This is a lawful purpose so that it can never truthfully be said that either I or the ministry are engaging in unlawful activity subject to any penalty or
38 other unconstitutional "[Bill of Attainder](#)". Consistent with this goal:

39 1. I agree to follow the following procedure for restoring and defending my sovereign status:

Path to Freedom, Form #09.015
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/09-Procs/PathToFreedom.pdf>

40 2. I will not bring reproach upon this ministry by using any ministry materials or services for commercial or financial reasons. Instead, I will consistently
41 describe my motivations as being exclusively spiritual, moral, legal, and religious. For instance, I will not use ministry materials or services in
42 connection with any of the following:
43 2.1. Mortgage cancellation.
44 2.2. Debt cancellation.
45 2.3. Bills of exchange used in paying off tax debts.
46 2.4. 1099OIDs.
47 2.5. Using the "straw man" commercially to benefit anyone but its owner, which is the government. The "straw man" is a creation of and property of
48 the government, and I acknowledge that it is stealing from the government to use their property, which is public property, for my own private
49 benefit. I seek to abandon the straw man, not hijack him to steal from the government. See:

For the reasons for all the above, see: *Policy Document: UCC Redemption*, Form #08.002; <http://sedm.org/Forms/FormIndex.htm>.

3. I agree and commit to diligently educate myself by regularly reading and studying God's word.
4. I agree to regularly study, learn, and obey man's law and to use that knowledge to ensure that our public servants remain accountable to us, who are the true sovereigns and "governing authorities" within our system of Republican government. I will do this by reading or viewing the free sources of enacted law found on the ministry website and especially the Liberty University. The purpose of reading or viewing these materials is so that I can learn how to love and protect my neighbor out of obedience to the last six commandments of the Ten Commandments.

*"And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do."
[[Exodus 18:20](#), Bible, NKJV]*

*"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."
[*Boyd v. State of Nebraska*, [143 U.S. 135](#) (1892)]*

5. I agree to help educate all the consenting people I know and come in contact with about everything that I learn by reading and studying God's laws and man's laws and participating in the ministry.
 6. I agree and commit to defend the credibility and integrity of the fellowship and ministry and every member by promptly contacting the ministry in writing via the Contact Us page if or when I find anything that is either erroneous or inconsistent with the law when or if I find it so that it may be promptly corrected. If I don't, and if I am a government employee, officer, or agent, then I become a Member in Bad Standing.
 7. I accept my share of the obligation to financially support this religious ministry through free will offerings so that we as a fellowship may continue to glorify and serve the Lord by setting the captives everywhere free from slavery to sin using the Truth by giving them education and tools to defend the sovereignty that comes only from God.
 8. I will speak and act in a manner consistent with all the policy documents published by the ministry in section 1.8 of the Forms/Pubs page (<http://sedm.org/Forms/FormIndex.htm>).
 9. I will stop making any and all [presumptions](#) about what the law requires and will stop believing or saying anything that I haven't proven for myself by reading the law. I will stop believing what others tell me about what the law requires and rely ONLY on legally admissible evidence in reaching my own conclusions. I recognize that this is the most important way that I can:
 - 9.1. Protect the credibility and success of the freedom movement.
 - 9.2. Protect the credibility and success of this ministry.
 - 9.3. Protect my own credibility and prevent me from being called "frivolous".
 - 9.4. Prevent the legal profession and/or the government from becoming a state-sponsored civil religion in violation of the First Amendment. See [Socialism: The New American Civil Religion, Form #05.016](#).
- For the reasons why, see: [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](#).

I understand that if I am ever to achieve the status of being able to defend the sovereignty that God gave me when He created me, then I must be willing and able to:

1. Educate myself as education is primary to understanding the law regarding the federal income tax.
2. Refuse to accept the vain and self-serving edicts of a judge or lawyer [who in most cases have illegal conflicts of interest in violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18 U.S.C. §208](#)] to tell me what the law says, but instead to read it for myself and reach my own conclusions.
3. Trust my own education when I am reading and researching the law for myself.
4. As a free moral agent, I take complete and personal and exclusive responsibility for myself in all aspects of my conclusions and decisions as a result of my educational pursuits. I must take exclusive and personal responsibility for myself because the tyranny we face on the part of the government at present was created mainly by the government exploiting the human weakness to evade responsibility. Our public servants have invidiously and covertly corrupted the morals of the people by exploiting this human weakness.
5. Apply what I have learned about the law to my specific situation and then to confidently challenge those who would question my conclusions by demanding that they prove me wrong by their presentment of Implementing Regulations published in the Federal Register to demonstrate the law and the facts properly and correctly.
6. Insist that those in government service are not above the law but are mere servants to their Master, We The People. Therefore, the servants must carry the [Burden of Proof](#) and any refutable proof must be reliable, probative, and substantial which is what an Implementing Regulation published in the Federal Register accomplishes. See [Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073](#).

2 Anti-Mole Provisions

<http://famguardian.org/Subjects/Crime/Humor/AshcroftSpy.mp3>

In the context of my relationship with this ministry and its agents, officers, workers, and volunteers, I hereby:

1. Waive and forfeit any and all rights to assert official, judicial, or sovereign immunity that might accrue to me as an officer, employee, contractor, or agency of any and all governments.
2. Waive any right to seek representation or counsel from a government attorney or a private attorney paid for by the government. I agree to produce evidence when requested by the ministry that I am NOT being represented by a government attorney and that my legal counsel is NOT paid for by the government if I am involved in litigation that affects the ministry or is against the ministry or any of its officers.

1 Instead, I agree to act as a PRIVATE human being in equity with my own attorney that I paid for personally (if I hire one) in the context of any and all
2 litigation or disputes arising from my relationship with the ministry as a Member.

3 I agree never to provide any information about SEDM or my involvement with SEDM to any government representative unless I am summonsed or
4 subpoena'd and the summons or subpoena is signed by either a state judge or a district court judge who has demonstrated jurisdiction over the territory within
5 which the alleged crime was committed. In the event that I am ever properly summonsed or subpoena'd in any legal proceeding to answer questions about
6 SEDM or my involvement with SEDM, I promise to:

- 7 1. Maintain a copy of this agreement.
- 8 2. Present this agreement to the appropriate parties as the only evidence I have about services provided to me by 'SEDM' and others in affiliation with this
9 group.
- 10 3. Have the inquisitor sign the:
11 Deposition Agreement, Form #03.004; <http://sedm.org/Forms/FormIndex.htm>
- 12 4. Present to the inquisitor the Deposition Handout, Form #03.005 of the Forms/Pubs page.
- 13 5. Require the inquisitor to answer the questions at the end of Form #05.001, 05.007, and 05.014, and 05.020 in their entirety with an Admit or Deny answer
14 and to stipulate to admit the questions, supporting evidence, and answers into evidence in any trial involving me or the ministry.
- 15 6. Have the inquisitor sign this SEDM Member Agreement prior to asking questions and to send a certified copy of the signed document to SEDM. I am
16 not allowed to associate with and cannot be compelled to associate with anyone but an SEDM Member in the context of law or taxation. This is
17 guaranteed by the First Amendment to the United States Constitution.
- 18 7. Never provide evidence or testimony unfavorable to 'SEDM' and others in affiliation with this group to the government or in any legal proceeding.

19 Instead, I will claim "Fifth Amendment" and "First Amendment" (right to NOT speak) in response to every question tendered to me about such matters. The
20 reason that I can and must take the Fifth Amendment in answer to every question is because prior to answering such questions, I formed a sacred Contract
21 (Member Agreement) with SEDM that I would substitute myself in any judgment against SEDM that uses adverse evidence I provided, and doing so makes
22 me the main party of any investigation of SEDM. This Member Agreement also makes me a part of SEDM, and therefore a defendant in any such proceeding
23 against SEDM. Since the government cannot interfere with my right to contract (see Article 1, Section 10 of the Constitution of the United States), then it
24 cannot interfere with my status as a person affected by the investigation, and therefore cannot preclude me from claiming the Fifth Amendment in answer to
25 every question. Neither can the government claim that by doing so, I am involved in any conspiracy to willfully commit any kind of crime by making such a
26 contract, because:

- 27 1. The ministry explicitly states on its About Us page and in its Articles of Mission, Form #01.004 that it cannot and does not involve itself in any unlawful
28 activity.
- 29 2. The ministry openly and frequently invites the government to rebut the overwhelming evidence of government wrongdoing (Tax Deposition Question,
30 Form #03.016) which is the reason for its existence and has not yet gotten anyone in the government to credibly rebut any of the evidence.
- 31 3. My own personal experience and the experiences of others with whom I am in contact has consistently confirmed a willful pattern of cover-up, malice,
32 and bad faith on the part of everyone in the government in respect to the very serious legal issues raised in the Tax Deposition Question, Form #03.016.
33 Consequently, I am more inclined to trust and believe the research of the ministry than to believe what appears to me to be a pack of thieves and liars
34 running our government.

35 *"The king establishes the land by justice; but he who receives bribes [socialist handouts or government
36 "benefits"/franchises] overthrows it."
37 [Prov. 29:4, Bible, NKJV]*

38 If questioned about my physical location during the time that I was talking with, emailing, or donating to the ministry, I will specify that all such events were
39 conducted entirely outside of federal jurisdiction in a foreign state and are therefore irrelevant and not discoverable in any federal court. I can lawfully do this
40 regardless of where the actual transaction occurred because this trick is also used in the Internal Revenue Code as well, in 26 U.S.C. §7701(a)(39) and 26
41 U.S.C. §7408(d) and the ministry is entitled to equal protection of the laws.

42 I certify under penalty of perjury that if I am either presently or in the future employed with or receiving any financial or other benefit from the U.S.
43 government, the government of any state of the Union, or any law enforcement or tax collection agency of the United States, that I will not submit any
44 evidence, testimony, or information that might be unfavorable to 'SEDM' and others in affiliation with this group or any of its members to any law
45 enforcement agency or court within the United States and that if I disregard this requirement, then I promise to be personally liable for the following:

- 46 1. Pay the legal fees and personal time lost to 'SEDM' and others in affiliation with this group and/or any members, in defending themselves against such
47 evidence, litigation, or testimony.
- 48 2. Substitute myself as the adjudged party for any charges or criminal indictments that are based on evidence or testimony that I might provide.

49 I acknowledge that no secular court has jurisdiction to interfere with the enforcement of this agreement, which governs the internal affairs of a religious order
50 per the U.S. Supreme Court in Serbian E. Orthodox Diocese v. Milivojevic, 426 U.S. 696, 708-09, 724-25, 96 S.Ct. 2372, 49 L.Ed.2d. 151 (1976).

51 **3 Basis for My Beliefs**

52 I certify that the basis for my beliefs about legal and tax liability does not include any of the flawed arguments contained in the following:

- 53 1. Flawed Tax Arguments to Avoid, Form #08.004
54 <http://sedm.org/Forms/PolicyDocs/FlawedArgsToAvoid.pdf>
- 55 2. Policy Document: UCC Redemption, Form #08.002
56 <http://sedm.org/Forms/PolicyDocs/UCC.pdf>
- 57 3. Why the Fourteenth Amendment is NOT a Threat to Your Freedom, Form #08.015

1 <http://sedm.org/Forms/PolicyDocs/FourteenthAmendNotProb.pdf>
2 4. *Policy Document: Rebutted False Arguments About Sovereignty*, Form #08.018
3 <http://sedm.org/Forms/08-PolicyDocs/RebFalseArgSovereignty.pdf>

4 I understand that neither the ministry nor any of its officers, agents, workers, volunteers, members, etc are authorized to:

- 5 1. Guarantee or infer any specific result by virtue of using the educational materials and/or services available to its members.
- 6 2. Share subjective opinions about the successfulness of using our materials or services.

7 The ministry makes every possible effort to ensure the accuracy, appropriateness and usefulness of its materials, processes, and services. However, it has no
8 control over how public servants, who are [carefully selected, trained, conditioned, and propagandized to ensure that they behave as malicious, malfeasant](#)
9 ["useful idiots" not educated in the law](#), will respond to a [petition for redress of grievances](#) directed at remedying their illegal and injurious behavior. As a
10 matter of fact, the minute they stop drinking the [cult Kool-Aide](#) and begin reading, learning and enforcing the law in their workplace is the minute they
11 historically are fired, persecuted, and targeted for "selective enforcement". Any guarantees of particular results by either the ministry or any agent, officer, or
12 employee of the ministry should be regarded as fiction, untrustworthy, and should not be relied upon as a basis for belief. The ONLY reasonable basis for belief
13 about liability in the context of federal taxation that does not involve some form of ["presumption"](#), and therefore violation of due process, are:

- 14 1. Enacted positive law from the Statutes at Large.
- 15 2. The Rulings of the Supreme Court and not lower courts.
- 16 3. The Constitution of the United States of America.

17 All other forms of evidence are simply "prima facie" and involve compelling the defendant to ["presume"](#) something, which violates not only due process, but
18 is a religious sin, according to [Numbers 15:30](#), NKJV, and amounts to compelled participation in state-sponsored religion in violation of the First Amendment.
19 See the following link for further details on why the above are the only reasonable evidentiary basis for belief about my personal federal tax liability. No
20 other sources of reasonable belief are acceptable to me until someone with delegated authority from the government proves to me with court-admissible
21 evidence why any part of the document below is *not* consistent with prevailing law:

<p><i>Reasonable Belief About Income Tax Liability</i>, Form #05.007 FORMS PAGE: http://sedm.org/Forms/FormIndex.htm DIRECT LINK: http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf</p>

22 I also understand that all information contained on the ministry website originating from OTHER than government sources and which the courts themselves
23 recognize as admissible evidence under the rules of evidence, along with any communications with, to, or about the author(s), website administrator, and
24 owner(s) constitute religious speech and beliefs, and not facts. As such, nothing on the ministry website originating from their own opinions, beliefs, speech,
25 writing, or testimony is susceptible to being false, misleading, or legally "actionable" in any manner. Since materials on the site spoken by the ministry and all
26 communications associated with, to, or about it are religious speech and beliefs, none of it is admissible in any court of law pursuant to F.R.E. 610 unless
27 accompanied by an affidavit from a specific person attesting to its truthfulness and accuracy, and such materials are only actionable to THAT SPECIFIC
28 PERSON and no others in such a circumstance. Nothing on the ministry site other than the government's OWN speech or publications can truthfully be
29 classified as fact without violating the First Amendment rights of the publishers and author(s). It is provided for worship, law enforcement, education,
30 enlightenment, and entertainment and for no other purpose. Any other use is an unauthorized use for which the author(s), website administrator(s), and
31 owner(s) assume no responsibility or liability. Users assume full, exclusive and complete responsibility for any use beyond reading, education, and
32 entertainment. The ministry must do it this way because this Member Agreement says that the ONLY thing readers or members can rely on as a basis for good
33 belief is your own reading of what the law actually says.

34 There are only four exceptions to the above paragraph, which are that the following information are both FACT and ARE admissible as evidence in their
35 entirety in any court of law because they must be admissible as evidence in order to protect Ministry Officers and Members from unlawful acts of persecution
36 by a corrupted government.

- 37 1. [Disclaimer Page](#) available at: <http://sedm.org/disclaimer.htm>
- 38 2. [Member Agreement, Form #01.001](#) available at: <http://sedm.org/Membership/MemberAgreement.htm>
- 39 3. [Terms of Use and Service, Form #01.016](#) available at <http://sedm.org/Forms/01-General/TermsOfUseAndService.pdf>
- 40 4. [SEDM Articles of Mission, Form #01.004](#) available at: <http://www.sedm.org/Ministry/SEDMArticlesPublic.pdf>

41 **4 Terms of Use and Service**

42 I agree to abide by present and future versions of the following document in the context of all "uses" of materials or services offered by the Sovereignty
43 Education and Defense Ministry:

<p><i>Terms of Use and Service</i>, Form #01.016 FORMS PAGE: http://sedm.org/Forms/FormIndex.htm DIRECT LINK: http://sedm.org/Forms/01-General/TermsOfUseAndService.pdf</p>

44 The term "use" includes sending or submitting any information or materials on our site to any government, member of the legal profession, or court, including
45 the output of any service.

1 **5 Members in Bad Standing and Former Members**

2 We welcome everyone and anyone to obtain and read any of our materials or information on our website, and by doing so, they implicitly consent to become
3 Members. Anyone who lawfully obtains our information or services related to OTHER than taxes may use that information in any LAWFUL way they like as
4 long as they respect the copyright and license.

5 However, those who obtain or use our materials or services consistent with the following shall be called "Members in Bad Standing".

- 6 1. Those who violate the copyright by obtaining or using our Member Subscription content without becoming Member Subscribers.
- 7 2. Those who use our materials or services in combination with arguments that have been rebutted or discredited by any of the information available
8 through our website.
- 9 3. Those who "use" our tax information or services and who do *not* comply with all the requirements for membership indicated in this agreement or with the
10 Path to Freedom, Form #09.015. By "use", we mean send our information or materials to any member of the legal profession or the government or use
11 them as evidence or attach them to pleadings during litigation against the government.

12 Members in Bad Standing consent to be liable for THREE TIMES any monetary sums or damages owed to SEDM as a consequence of violating any provision
13 of the Copyright/Software License Agreement in section 5 of the Terms of Use and Service, Form #01.016. If they also work for the Department of Justice of
14 the United States or any state, the Internal Revenue Service, any state revenue agency, or any government agency or are acting as contractors or informants for
15 these organizations, they consent to TEN TIMES the monetary liability of a Member in good standing.

16 Those who have requested to terminate their Membership shall be considered Former Members. They shall continue to be bound by everything in this
17 agreement EXCEPT the following provisions of the Terms of Use and Service, Form #01.016:

- 18 1. Section 2.2: Tax Returns and Correspondence.
- 19 2. Section 2.3: Tax Withholding and Reporting.

20 The above constraints on Former Members apply even if they destroy or give away the materials or information they obtained from the Ministry.

21 **6 Severability and Affirmation**

22 In the event that any part of this agreement is found to be unenforceable, it is my intent and the intent of 'SEDM' and others in affiliation with this group that
23 all remaining provisions shall be legally binding.

24 I acknowledge that the obligations of this agreement are perpetual, supersede enacted law, and are superior to it. I voluntarily waive any and all benefit,
25 privilege, or immunity conferred by any state or federal statute (and especially any statute of limitations) which might limit or destroy remedies or damages
26 that could be claimed under this agreement in any court of law. Instead, I am a "non-resident non-person" (Form #05.020) to any and all state and federal
27 statutes and my conduct is limited and protected ONLY by the Constitution, the criminal law, the common law, and the Holy Bible, New King James Version
28 as documented in [Laws of the Bible, Litigation Tool #09.001](#). Every attempt to escape these choice of law rules by any alleged governmental actor shall be
29 regarded by every court as: 1. Non-governmental activity; 2. Purely private commercial activity under the Clearfield Doctrine; 3. An implied waiver of
30 official, judicial, and sovereign immunity by ALL parties affected; 4. An attempt to act as a [De Facto Government \(Form #05.043\)](#).

31 I voluntarily declare under penalty of perjury under the laws of the state I am domiciled in and from without the "United States" identified in [26 U.S.C.](#)
32 [§7701\(a\)\(9\)](#) and (a)(10) and under [28 U.S.C. §1746\(1\)](#) that the foregoing facts are true and correct to the best of my knowledge and belief, so help me God.

Signature:	Date:
Phone:	Email address:

33 **(NOTE:** You must use your full legal birthname in this application, and not a pseudoname. You may not sign your name with the word "Agent", "All rights
34 reserved", "UCC 1-308", "UCC 1-207", or any combination or variation of these and if you do, your Member Agreement will become invalid and will be
35 rejected. Consent to this agreement must be unqualified and unconditional. There are no membership fees. Membership always has been and always will be
36 free. Please do the following:

- 37 1. Print full first name on first page, fill out legibly and sign end of last page. If you are a married woman who later changed their name, put your Married
38 last name in brackets after your legal birthname.
- 39 2. Scan it in or take a high resolution picture with your digital camera or smart phone as a pdf, jpg, jpeg, or png file
- 40 3. Submit the signed Member Agreement PDF or image file to our [Contact Us \(https://sedm.org/about/contact/\)](#) page as an attachment. All submissions are
41 confidential and can ONLY be read by us and no other member. We will not respond to any inquiries included with the Member Agreement submission.
42 Nearly all inquiries should be directed instead through our [Member Forums](#). Our [Contact Us Page](#) is reserved ONLY for very specific purposes listed at
43 the bottom of the page and you should read the following BEFORE you use it:
44 3.1. Important Notice to All Who Communicate with SEDM Via Phone, Email, or This Page
45 <http://sedm.org/about/contact/important-notice-to-all-who-communicate-with-sedm-via-phone-email-or-this-page/>
46 3.2. [Guide to Asking Questions](#), Form #09.017
47 <http://sedm.org/about/contact/guide-to-asking-questions/>



- 1 You will not receive any kind of acknowledgment back in response to your submission. Submitting this Member Agreement does not in itself obtain access to
2 our [Member Subscriptions Area](#). You must follow the procedures on our Member Subscriptions Page (<http://sedm.org/Membership/Subscriptions.htm>) in
3 order to gain access.
- 4 Lastly, for those of you new to the site, your NEXT STEP if you haven't already done it, is to download and read our [Path to Freedom, Form #09.015](#). Its on
5 our opening page under "START HERE" Do not ask us any questions as a new member until after you have done so, because this form is designed to answer
6 most of your questions.
- 7 Thanks and welcome to the fellowship!

1 **9.2 Exhibit 2: SEDM Disclaimer**
2

DISCLAIMER/LICENSE AGREEMENT

[Back to home](#)



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


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

TABLE OF CONTENTS:

1. [Introduction](#)
2. [Intended/Authorized Audience of this Website](#)
3. [Sovereign Immunity](#)
4. [Meaning of Words](#)
 - 4.1 [Human](#)
 - 4.2 ["Should", "Shall", "Must", "We recommend"](#)
 - 4.3 [Private](#)
 - 4.4 [Government](#)
 - 4.5 [Civil Status](#)
 - 4.6 [Civil Service](#)
 - 4.7 [Common Law](#)
 - 4.8 [Law](#)
 - 4.9 [Copyright](#)
 - 4.10 [Franchise](#)
 - 4.11 [Frivolous](#)
 - 4.12 [Federal Income Tax](#)
 - 4.13 [Tax](#)
 - 4.14 [Protection](#)
 - 4.15 [Fact](#)
 - 4.16 [Statutory](#)
 - 4.17 [Statutory Citizen](#)
 - 4.18 [Constitutional](#)
 - 4.19 [Law Practice](#)
 - 4.20 [Sovereign](#)
 - 4.21 [Anarchy](#)
 - 4.22 [Political](#)
 - 4.23 [Non-citizen national](#)
 - 4.24 [State National](#)
 - 4.25 ["Non-Person" or "Non-Resident Non-Person"](#)
 - 4.26 ["Advice" or "legal advice"](#)
 - 4.27 [Socialism](#)
 - 4.28 ["Grant" or "loan"](#)
 - 4.29 [Rules for interpreting words or terms that are not expressly defined](#)
5. [Copyright/Software License Agreement](#)
6. [Basis for Belief](#)
7. [Government Agreement with Our Materials and Invitation to Rebut Evidence of Government Wrongdoing](#)
8. [Approach Towards Violence and Terrorism](#)
9. [Approach Towards "Hate Speech" and Hate Crime](#)

1. INTRODUCTION

The content of this page supersedes and is controlling over:

1. Every other page, file, electronic book, video, or audio available on this website or third party websites it has been posted on, such as [Youtube](#), [Google Books](#), [Google Play](#), [Archive.org](#), [Scribd.com](#), [Linked in](#), [Amazon.com](#), etc.
2. Every communication with, to, or about any fellowship officer or member.
3. Every service offered by this website.
4. Every dispute in any court relating to materials or services available through this website or from any ministry officer. This includes third party websites that the content on this site has been posted on.




We take our job of educating and informing the public very seriously. Every possible human effort has therefore been made to ensure that the information available through this website is truthful, accurate, and consistent with prevailing law. However, all information contained on this website originating from OTHER than government sources and which

the courts themselves recognize as admissible evidence under the rules of evidence, along with any communications with, to, or about the author(s), website administrator, and owner(s) constitute religious speech and beliefs, and not facts. As such, nothing on this website originating from our own opinions, beliefs, speech, writing, or testimony is susceptible to being false, misleading, or legally "actionable" in any manner. Since materials on this site spoken by us and all communications associated with, to, or about it are religious speech and beliefs, none of it is admissible in any court of law pursuant to [F.R.E. 610](#) unless accompanied by an affidavit from a specific person attesting to its truthfulness and accuracy, and such materials are only actionable to THAT SPECIFIC PERSON and no others in such a circumstance. Nothing here other than the governments OWN speech or publications can truthfully be classified as fact without violating the [First Amendment](#) rights of the publishers and author(s). It is provided for worship, law enforcement, education, enlightenment, and entertainment and for no other purpose. Any other use is an unauthorized use for which the author(s), website administrator(s), and owner(s) assume no responsibility or liability. Users assume full, exclusive and complete responsibility for any use beyond reading, education, and entertainment. We must do it this way because our Member Agreement says that the ONLY thing you can rely on as a basis for good belief is your own reading of what the law actually says.

There are only four exceptions to the above paragraph relating to our own speech or publications, which are that the following information are both FACT and ARE admissible as evidence in their entirety in any court of law because they must be admissible as evidence in order to protect Ministry Officers and Members from unlawful acts of persecution by a corrupted government.

1. This Disclaimer page available at <http://sedm.org/disclaimer.htm>
2. [Member Agreement, Form #01.001](#) available at: <http://sedm.org/Membership/MemberAgreement.htm>
3. [Terms of Use and Service, Form #01.016](#) available at <http://sedm.org/Forms/01-General/TermsOfUseAndService.pdf>
4. [SEDM Articles of Mission, Form #01.004](#) available at: <http://www.sedm.org/Ministry/SEDMArticlesPublic.pdf>

This technique of making statements made by us into opinions that are nonfactual and nonactionable and of publishing them anonymously is exactly the same approach as the government uses towards its own legal or tax publications, advice, and websites. If you don't like this disclaimer, then please direct your dissatisfaction at the government, or more specifically the IRS and the Founding Fathers, because they started this problem and we're just emulating their behavior. For proof, see:

1.  [Reasonable Belief About Income Tax Liability, Form #05.007](#)-proves that neither the IRS nor anyone in the government is accountable for anything they say or publish.
2.  [Waiver of Immunity, Police, Litigation Tool #01.008](#) -renders all police testimony FALSE, because police are not liable for telling the truth or speaking FACTUALLY.
3.  [Origins and Authority of the Internal Revenue Service, Form #05.005](#)-proves that the IRS has no legal authority to even exist or to operate within states of the Union, and therefore operates effectively as an anonymous international terrorist organization and that the District of Columbia has become a haven for financial terrorists that illegally protects its criminal PRIVATE business operations by abusing [sovereign immunity](#).
4. The Federalist Papers, which were all published by the founding fathers anonymously. Their identities were not released until decades after the end of the revolutionary war.

*"Anonymous pamphlets, leaflets, brochures and even books have played an important role in the progress of mankind." Talley v. California, 362 U.S. 60, 64 (1960). Great works of literature have frequently been produced by authors writing under assumed names. 4 Despite readers' curiosity and the public's interest in identifying the creator of a work of art, an author generally is free to decide whether or not to disclose her true identity. **The decision in favor of anonymity may be motivated by fear of economic or official retaliation, by concern about social ostracism, or merely by a desire to preserve as much of one's privacy as possible. Whatever the motivation may be, at least in the field of literary endeavor, the interest in having anonymous works enter the marketplace of ideas unquestionably outweighs any public interest in requiring disclosure as a condition of entry. 5 Accordingly, an author's decision to remain anonymous, like other decisions concerning omissions or additions to the content of a publication, is an aspect of the freedom of speech protected by the First Amendment.***

*The freedom to publish anonymously extends beyond the literary realm. In Talley, the Court held that the First Amendment protects the distribution of unsigned handbills urging readers to boycott certain Los Angeles merchants who were allegedly engaging in discriminatory employment practices. 362 U.S. 60. Writing for the Court, Justice Black noted that "**[p]ersecuted groups and sects from time to time throughout history have been able to criticize oppressive practices and laws either anonymously or not at all.**" Id., at 64. Justice Black recalled England's abusive press licensing laws and seditious libel prosecutions, and he reminded us that even the arguments favoring the ratification of the Constitution advanced in the Federalist Papers were published under fictitious names. Id., at 64-65. On occasion, quite apart from any threat of persecution, an advocate may believe her ideas will be more persuasive if her readers are unaware of her identity. **Anonymity thereby provides a way for a writer who may be personally unpopular to ensure that readers will not prejudge her message simply because they do not like its proponent. Thus, even in the field of political rhetoric, where "the identity of the speaker is an important component of many attempts to persuade," City of Ladue v. Gilleo, 512 U.S. 43, 56 (1994) (footnote omitted), the most effective advocates have sometimes opted for anonymity.** The specific holding in Talley related to advocacy of an economic boycott, but the Court's reasoning embraced a respected tradition of anonymity in the advocacy of political causes. 6 This tradition is perhaps best exemplified by the secret ballot, the hard-won right to vote one's conscience without fear of retaliation." [\[McIntyre v. Ohio Elections Comm'n, 514 U.S. 334, 115 S.Ct. 1511, 131 L.Ed.2d 426 \(1995\)\]](#)*

The purpose of this disclaimer is not to undermine the credibility or accuracy of this ministry or website, but primarily to prevent retaliation from government caused by our commitment to exposing massive and ongoing illegal government activities. Such persecution and retaliation has been prevalent in the past and is likely to continue without this disclaimer.

"When the wicked arise, men hide themselves;

But when they perish, the righteous increase."

[Prov. 28:28, Bible, NKJV]

"A prudent man foresees evil and hides himself,

But the simple pass on and are punished."

[Prov. 22:3, Bible, NKJV]

"A prudent man foresees evil and hides himself, The simple pass on and are punished."

[Prov. 27:12, Bible, NKJV]

"The simple believes every word,

But the prudent man considers well his steps.

A wise man fears and departs from evil,

But a fool rages and is self-confident."


[Prov. 14:15, Bible, NKJV]

We do not "sell" anything connected with this website or the materials on it, nor do we condone or encourage illegal, injurious, or criminal behavior. Never have, never will.

Some information appearing here is listed with a "suggested donation" amount, and these amounts are used only to sustain our non-profit, non-privileged, non-registered

religious ministry and the research that allows us to continue educating and empowering God's people as He has called us to do. Consequently, nothing on this website may be truthfully characterized as false or harmful "[commercial speech](#)" or excluded from [First Amendment](#) free speech protections. We do not sell or promote any kind of [tax shelter](#), nor do we sell any kind of plan or arrangement under [26 U.S.C. §6700](#) (abusive [tax shelters](#)), which is guaranteed or likely to produce any kind of result against the IRS. As a matter of fact, the lawless, avaricious, ignorant, incompetent, and criminal misapplication of the federal tax laws by the government and the treasonous refusal of the judiciary to punish such despicable abuses virtually guarantees unpredictable and unjust results in the administration of our tax laws when the techniques described on this website are used. The definition of the term "person" used in [26 U.S.C. §6700](#) and found in [26 U.S.C. §6671\(b\)](#) doesn't even apply to human beings such as us who don't work for corporations or partnerships within the federal United States ([federal zone](#)) as "public officers" and thereby become "[persons](#)" or "natural persons". Furthermore, even though the government has attempted to use this statute to try to prosecute tax honesty advocates, they have done so illegally since there are no implementing regulations for this statute under the income tax "imposed" in section 1 of Subtitle A of the Internal Revenue Code and because they have done so against persons not domiciled within their territorial jurisdiction. See the following for details on this SCAM:

IRS Due Process Meeting Handout, Form #03.008

 <http://sedm.org/Forms/03-Discovery/IRSDueProcMtgHandout.pdf>

Lastly, it is a fact that anyone who [consents \(Form #05.003\)](#) can have anything done to them that a tyrant government wants to do, REGARDLESS of locality. Consenting to ANYTHING a government wants or offers is not only STUPID, but violates God's [Delegation of Authority Order From God to Christians, Form #13.007](#). Therefore, any and all claims on this website or in communication with us about the authority or [jurisdiction \(Form #05.018\)](#) of any government presuppose the following relationship with said government:

1. Not physically present on federal territory.
2. Not domiciled on federal territory. See [Form #05.002](#).
3. Not consenting to any government franchise, public right, or privilege. See [Form #05.030](#).
4. Does not share ownership of any of their property with any government. All property is absolutely owned. Ownership of all property is not "qualified ownership" and is not shared with any government. See [Form #12.025](#).
5. Not consenting to do business with any government and thus waive sovereign immunity under the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#).
6. Not claiming any statutory civil status or any of the "benefits" of such status under any act of any government. See [Form #13.008](#).
7. A "Merchant" under [U.C.C. §2-104\(1\)](#) but not a "Buyer" under [U.C.C. §2-103\(1\)\(a\)](#) in relation to said government. This is the ONLY relation that God allows with any government.
8. Invoking the [Injury Defense Franchise and Agreement, Form #06.027](#) for all commercial relations with any government. This makes them waive official, judicial, and sovereign immunity for any commercial uses of the name or status of the member that would "[benefit](#)" any government.




2. INTENDED/AUTHORIZED AUDIENCE OF THIS WEBSITE

All of the materials and information on this website have been prepared for [religious](#), educational, and informational purposes only. Anyone and everyone may download and read our materials through this website consistent with the copyright and by doing so they implicitly consent to be subject to this Disclaimer Agreement. However, only those who satisfy all the criteria in this section may "use" our "tax information or services". By "use", we mean:

1. Sending our materials to any member of the legal profession or the courts.
2. Using as evidence in a legal proceeding.
3. Attaching to administrative correspondence sent to any government agency, including the I.R.S.

For a definition of "tax information or services", see [Important Note, Section 3](#).






Those who satisfy all the following criteria may therefore "use" our "tax information or services" as defined above:

1. Members who consent unconditionally to our [Member Agreement, Form #01.001](#).
2. "[nontaxpayers](#)" not subject to the Internal Revenue Code. [Click here](#) for an article on the subject.
3. Statutory "[non-resident non-persons](#)".  [Click here](#) for an article on this subject.
4. Constitutional citizens under the Fourteenth Amendment.  [Click here](#) for an article on the subject.
5. Believe in God. [Click here](#) for an article on this subject.
6. Declared domicile is the Kingdom of God on Earth, or a de jure constitutional but not statutory "State".  [Click here](#) for an article on the subject.
7. Those who are willing to take full and complete and exclusive responsibility for all their own choices and actions and who won't try to blame us for any of them.
8. Those who have completed up to step 14 in section 2 of the following according to the instructions indicated:

 [Path to Freedom, Form #09.015](#)

<http://sedm.org/Forms/09-Procs/PathToFreedom.pdf>

If you meet any of the following criteria, then you may read but NOT "use" the "tax information or services" available through this website and instead should consult <http://www.irs.gov> for materials or services you can "use".

1. Those who do not consent unconditionally to all the terms of our [Member Agreement](#) or are Members in Bad Standing.
2. Have not read or complied fully with this Disclaimer or the  [Flawed Tax Arguments to Avoid, Form #08.004](#) pamphlet.
3. Do not believe in God and trust only Him above any man or earthly government.
4. Using the materials on this website for financial or economic reasons. The mission of this website is entirely spiritual and moral and not financial. We seek obedience to God's law, justice, and truth and not financial ends. Greed and the lust of money are the cause for most of the evils documented on this website and we don't want to encourage more of it. This website is NOT a "patriot for profit" effort, but strictly a Christian religious ministry whose ONLY purposes are spiritual and not financial.
5. Those who are not willing to verify the accuracy of what we are saying here by reading and researching the law for themselves.
6. Declared "[domicile](#)" is any place within the [federal zone](#).  [Click here](#) for an article on the subject.
7. Engaged in a "[trade or business](#)". [Click here](#) for an article on this subject.
8. Those who take deductions under [26 U.S.C. §162](#), earned income credit under [26 U.S.C. §32](#), or who apply a graduated rate of tax to their earnings under [26 U.S.C. §1](#). All such persons are "taxpayers" engaged in a "trade or business" because they are availing themselves of an excise taxable "privilege" under the Internal Revenue Code.
9. "[taxpayer](#)". [Click here](#) for an article on the subject.
10. Statutory "[national and citizen of the United States** at birth](#)" as defined in [8 U.S.C. §1401](#).  [Click here](#) for an article on the subject.
11. Statutory "[resident](#)" (aliens) as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). [Click here](#) for an article on this subject.
12. Statutory "[U.S.** person](#)" as defined in [26 U.S.C. §7701\(a\)\(30\)](#)
13. Federal "[employee](#)" as defined in [5 U.S.C. §2105](#), [26 U.S.C. §3401\(c\)](#), and [26 C.F.R. §31.3401\(c\)-1](#).
14. Have contracts in place, agency, or fiduciary duty with the federal government. Such contracts include, but are not limited to the W-4, 1040, or SS-5 federal forms.
15. Those who intend to use any of the information on this website to violate any enacted civil law that applies to the jurisdiction where they are  [domiciled](#).
16. Those who are tax protesters, tax deniers, or tax defiers.
17. Those who are anti-government as government is defined in  [De Facto Government Scam, Form #05.043](#).
18. Those who intend to use our materials as an excuse or justification to commit violent, injurious, criminal, or unlawful acts of any kind.

Information or services available through this website are **not** intended, recommended, or authorized for use as:

1. A substitute for your own diligent and committed study of [the law](#).
2. A crutch to help you permanently avoid studying or learning [the law](#).
3. Legal or tax advice or an insurance policy to divert [any portion of the responsibility for your choice to use them away from you](#) or onto anyone else but you.
4. A tool to facilitate violations of law or injurious behavior of any kind.
5. A "[tax shelter](#)" within the meaning of any revenue law. A "tax shelter" is a device used to reduce the liability of a statutory "taxpayer", and those who are "taxpayers" may obtain but may not "use" our tax materials or services in interacting with members of the legal profession or government.

This website and the materials on it were prepared for the use of the authors *only* by themselves. Any use of the terms "you", "your", "individuals", "people", "persons", "we recommend", "you should", "we" or "our readers", "readers", "those", "most Americans", "employers", "employees", and all similar references either on the website or in any verbal communications or correspondence with our readers is directed at the [author\(s\)](#) and *not* other readers. The only exception to this rule are the following, which apply to the author(s) or ministry PLUS anyone else reading, using, or downloading any of the materials on this site:

1. This Disclaimer page available at <http://sedm.org/disclaimer.htm>
2. [Member Agreement, Form #01.001](#) available at: <http://sedm.org/Membership/MemberAgreement.htm>
3. [Terms of Use and Service, Form #01.016](#) available at <http://sedm.org/Forms/01-General/TermsOfUseAndService.pdf>
4. [SEDM Articles of Mission, Form #01.004](#) available at: <http://www.sedm.org/Ministry/SEDMArticlesPublic.pdf>

All the authors are doing by posting these materials is sharing with others the results of their extensive research and the play book they developed *only* for use by themselves. For instance, the bottom of every page of the [Tax Fraud Prevention Manual, Form #06.008](#) book says: "**TOP SECRET: For Treasury/IRS Internal Use ONLY (FOUO)**". Then in the "Disclaimer" at the beginning of the book, it defines "Treasury" as the "SEDM Department of the Treasury". Consequently, how those materials impact or influence others is of no concern or consequence to the authors, and no motive may be attributed to any statements by the authors that would appear to be directed at third parties, because such statements are actually directed at themselves *only*. How readers use or apply the materials appearing here is entirely their choice and we assume no responsibility for how they act, or fail to act, based on the use of these materials. This approach is no different from that of the federal government, where the term "[employee](#)" in the Internal Revenue Code is made to "appear" like it applies to everyone, but in fact it only applies to federal agents, officers, and instrumentalities of the United States government, all of whom are described in [26 U.S.C. §6331\(a\)](#). Any effort on the part of the government to redefine the words we use to mean anything other than what we define them to mean is an admission that we don't have [First Amendment Rights](#), and such an act is an act of Treason punishable by death. How can a person have [First Amendment](#) rights if the authors can't even define the meaning of the words they use? How can the government claim that we have [equal protection of the laws](#) guaranteed under the Constitution (see [Article 4](#), Section 2 and [Section 1 of the Fourteenth Amendment](#) and the [Declaration of Independence](#)) if *they* can define the meaning of the words *they* use in their [void for vagueness](#) "codes", but *we* can't define the meaning of the words *we* use in our writings and must rely on some government [lawyer or judge with a conflict of interest](#) (in violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18 U.S.C. §208](#)) to define or redefine them to have a meaning other than what we use? ***Hypocrisy!***

Under the "good Samaritan rule", we cannot be subject to sanction or liability because we are not portraying our own words, but the words of anonymous third parties.

*"No provider or user of an interactive computer service shall be treated as the publisher or speaker of any information provided by another information content provider."
[47 U.S.C. §230(c)(1)]*

Any attempt to associate any member or officer of this ministry with any status OTHER than that described in this section is hereby stipulated by all parties concerned to be a criminal attempt at identity theft as described in the following:






 [Government Identity Theft, Form #05.046](#)

3. SOVEREIGN IMMUNITY










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

4. MEANINGS OF WORDS


This section is a defense against the following fraudulent tactics by those in government:

1.  [Foundations of Freedom Course, Video 4: Willful Government Deception and Propaganda, Form #12.021](#)
2.  [Legal Deception, Propaganda, and Fraud, Form #05.014](#)
3.  [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](#)
4.  [The Beginning of Wisdom is to Call Things By Their Proper Names](#) (OFFSITE LINK) - Stefan Molyneux
5.  [Mirror Image Rule](#) (OFFSITE LINK)

The biblical reason for this section is explained in the following videos:

1.  [Oreilly Factor, April 8, 2015](#)-John Piper of the Oklahoma Wesleyan University
2.  [Overcoming the World 2014 Conference: Against the World](#) (OFFSITE LINK)-Ligonier Ministries. [Click here](#) for original source, minutes 15-24.
3.  [Kingdom Bible Studies, Lesson 1: WHO'S WHO?-The Correct Meaning of Names](#) (OFFSITE LINK) -[Sheldon Emry Memorial Library](#)
4.  [Kingdom Bible Studies, Lesson 2: WHO'S WHO?-Understanding Word Meanings](#) (OFFSITE LINK) -[Sheldon Emry Memorial Library](#)
5.  [Words are Our Enemies' Weapons, Part 1](#) (OFFSITE LINK)-[Sheldon Emry](#)
6.  [Words are Our Enemies' Weapons, Part 2](#) (OFFSITE LINK)-[Sheldon Emry](#)
7.  [The Words We Use](#) (OFFSITE LINK) -Wallbuilders
8.  [Roman Catholicism and the Battle Over Words](#) (OFFSITE LINK)-Ligonier Ministries
9.  [The Keys to Freedom](#) (OFFSITE LINK)-Bob Hamp

The legal purpose of these definitions is to prevent [GOVERNMENT crime](#) using words:

 [Word Crimes](#) (OFFSITE LINK)

The definitions in this section are MANDATORY in any interaction between either the government or any of its agents or officers and any agent or member of this ministry. The reasons why this MUST be the case are described in:

4.1 Human

The word "human" means a man or woman above the age of majority, which we regard as 18 years of age. Anyone below the age of 18 is considered a "child" rather than a "human".

4.2 "Should", "Shall", "Must", or "we recommend"

All use of the words "should", "shall", "must", or "we recommend" on this website or in any of the interactions of this ministry with the public shall mean "may at your choice and discretion". This is similar to the government's use of the same words. See [Legal Deception, Propaganda, and Fraud, Form #05.014](#), Sections 12.4.13, 12.4.17, 12.4.19, and 12.4.26 for further details.

4.3 Private

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

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

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

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

*"PRIVILEGE. **A right, power, franchise, or immunity held by a person or class, against or beyond the course of the law. [. . .] That which releases one from the performance of a duty or obligation, or exempts one from a liability which he would otherwise be required to perform, or sustain in common [common law] with all other persons.** State v. Grosnickle, 189 Wis. 17, 206 N.W. 895, 896. A peculiar advantage, exemption, or immunity. Sacramento Orphanage & Children's Home v. Chambers, 25 Cal.App. 536, 144 P. 317, 319.
[Black's Law Dictionary, Fourth Edition, pp. 1359-1360]*

*"Is it a franchise? **A franchise is said to be a right reserved to the people by the constitution, as the elective franchise. Again, it is said to be a privilege conferred by grant from government, and vested in one or more individuals, as a public office.** Corporations, or bodies politic are the most usual franchises known to our laws. In England they are very numerous, and are defined to be royal privileges in the hands of a subject. An information will lie in many cases growing out of these grants, especially where corporations are concerned, as by the statute of 9 Anne, ch. 20, and in which the public have an interest. In 1 Strange R. (The King v. Sir William Loucher,) it was held that an information of this kind did not lie in the case of private rights, where no franchise of the crown has been invaded. If this is so--if in England a privilege existing in a subject, which the king alone could grant, constitutes it a franchise--in this country, under our institutions, **a privilege or immunity of a public nature, which could not be exercised without a legislative grant, would also be a franchise.**"
[People v. Ridgley, 21 Ill. 65, 1859 WL 6687, 11 Peck 65 (Ill., 1859)]*

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

*"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places **whereby a certain individual or class of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some particular advantage or exemption."
[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;
SOURCE: http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf
See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.*

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

*"No servant [or government or biological person] can serve **two masters**; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. **You cannot serve God and mammon [government].**"*

4.4 Government

The term "government" is defined to include that group of people dedicated to the protection of purely and exclusively PRIVATE RIGHTS and PRIVATE PROPERTY that are absolutely and exclusively owned by a truly free and sovereign human being who is EQUAL to the government in the eyes of the law per the Declaration of Independence. It excludes the protection of [PUBLIC rights or PUBLIC privileges \(franchises, Form #05.030\)](#) and [collective rights \(Form #12.024\)](#) because of the tendency to subordinate PRIVATE rights to PUBLIC rights due to the CRIMINAL conflict of financial interest on the part of those in the alleged "government" (18 U.S.C. §208, 28 U.S.C. §§144, and 455). See [Separation Between Public and Private Course, Form #12.025](#) for the distinctions between PUBLIC and PRIVATE.

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

FOOTNOTES:

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

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

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

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

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

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

Anything done CIVILLY for the benefit of those working IN the government at the [involuntary, enforced, coerced, or compelled \(Form #05.003\)](#) expense of PRIVATE free humans is classified as [DE FACTO \(Form #05.043\)](#), non-governmental, PRIVATE business activity beyond the core purpose of government that cannot and should not be protected by official, judicial, or sovereign immunity. [Click here \(Form #11.401\)](#) for a detailed exposition of ALL of the illegal methods of enforcement (Form #05.032) and [duress \(Form #02.005\)](#). "Duress" as used here INCLUDES:

1. Any type of [LEGAL DECEPTION, Form #05.014](#).
2. Every attempt to insulate government workers from responsibility or accountability for their false or misleading statements ([Form #05.014](#) and [Form 12.021 Video 4](#)), forms, or publications ([Form #05.007](#) and [Form #12.023](#)).
3. Every attempt to offer or enforce civil franchise statutes against anyone OTHER than public officers ALREADY in the government. Civil franchises cannot and should not be used to CREATE new public offices, but to add duties to EXISTING public officers who are ALREADY lawfully elected or appointed.. See [Form #05.030](#).
4. Every attempt to commit identity theft by legally kidnapping [CONSTITUTIONAL state domiciled parties](#) onto federal territory or into the "United States" federal corporation as public officers. [Form #05.046](#).
5. Every attempt to offer or enforce any kind of franchise within a CONSTITUTIONAL state. See [Form #05.030](#).
6. Every attempt to entice people to give up an inalienable CONSTITUTIONAL right in exchange for a franchise privilege. See [Form #05.030](#).
7. Every attempt to use the police to enforce civil franchises or civil penalties. Police power can be lawfully used ONLY to enforce the criminal law. Any other use, and especially for revenue collection, is akin to sticking people up at gunpoint. See [Form #12.022](#).
8. Every attempt at CIVIL asset forfeiture to police in the conduct of CRIMINAL enforcement. This merely creates a criminal conflict of interest in police and makes them into CIVIL revenue collectors who seek primarily their own enrichment. See [Form #12.022](#).
9. Every attempt to compel or penalize anyone to declare a specific civil status on a government form that is signed under penalty of perjury. That is criminal witness tampering and the IRS does it all the time.
10. Every attempt to call something voluntary and yet to refuse to offer forms and procedures to unvolunteer. This is criminal FRAUD. Congressmen call income taxes voluntary all the time but the IRS refuses to even recognize or help anyone who is a "nontaxpayer". See [Exhibit #05.051](#).

All of the above instances of duress place personal interest in direct conflict with obedience to [REAL law, Form #05.048](#). They are the main source of [government corruption \(Form #11.401\)](#) in the present [de facto system \(Form #05.043\)](#). The only type of enforcement by a DE JURE government that can or should be compelled and lawful is CRIMINAL or COMMON LAW enforcement where a SPECIFIC private human has been injured, not [CIVIL statutory enforcement \(a franchise, Form #05.030\)](#). Under the State Action Doctrine of the U.S. Supreme Court, everyone who is the target of CIVIL enforcement is, by definition a public officer or agent in the government and Christians are forbidden by the Bible from becoming such public officers. [Form #13.007](#).

Every type of DE JURE CIVIL governmental service or regulation MUST be voluntary and ALL must be offered the right to NOT participate on every governmental form that administers such a CIVIL program. It shall mandatorily, publicly, and NOTORIOUSLY be enforced and prosecuted as a crime NOT to offer the right to NOT PARTICIPATE in any CIVIL STATUTORY activity of government or to call a service "VOLUNTARY" but actively interfere with and/or persecute those who REFUSE to volunteer or INSIST on unvolunteering. All statements by any government actor or government form or publication relating to the right to volunteer shall be treated as statements under penalty of perjury for which the head of the governmental department shall be held PERSONALLY liable if false. EVERY CIVIL "benefit" or activity offered by any government MUST identify at the beginning of every law creating the program that the program is VOLUNTARY and HOW specifically to UNVOLUNTEER or quit the program. Any violation of these rules makes the activity NON-GOVERNMENTAL in nature AND makes those offering the program into a [DE FACTO government \(Form #05.043\)](#). The Declaration of Independence says that all

"just powers" of government derive from the CONSENT of those governed. Any attempt to [CIVILLY enforce](#) MUST be preceded by an explicit written attempt to procure consent, to not punish those who DO NOT consent, and to not PRESUME consent by virtue of even submitting a government form that does not IDENTIFY that submission of the form is an IMPLIED [act of consent \(Form #05.003\)](#). This ensures "justice" in a constitutional sense, which is [legally defined as "the right to be left alone"](#). For the purposes of this website, those who do not consent to ANYTHING civil are referred to "[non-resident non-persons](#)" ([Form #05.020](#)). An example of such a human would be a devout Christian who is acting in complete obedience to the word of God in all their interactions with anyone and everyone in government. Any attempt by a PRIVATE human to consent to any [CIVIL STATUTORY offering by any government \(a franchise, Form #05.030\)](#) is a violation of their [delegation of authority order from God \(Form #13.007\)](#) that places them OUTSIDE the protection of God under the Bible.

Under this legal definition of "government" the IDEAL and DE JURE government is one that:

1. The States cannot offer THEIR taxable franchises within federal territory and the FEDERAL government may not establish taxable franchises within the territorial borders of the states. This limitation was acknowledged by the U.S. Supreme Court in the [License Tax Cases, 72 U.S. 462 \(1866\)](#) and continues to this day but is UNCONSTITUTIONALLY ignored more by fiat and practice than by law.
2. Has the administrative burden of proof IN WRITING to prove to a common law jury of your peers that you CONSENTED in writing to the CIVIL service or offering before they may COMMENCE administrative enforcement of any kind against you. Such administrative enforcement includes, but is not limited to administrative liens, administrative levies, administrative summons, or contacting third parties about you. This ensures that you CANNOT become the unlawful victim of a [USUALLY FALSE PRESUMPTION \(Form #05.017\)](#) about your [CIVIL STATUS \(Form #13.008\)](#) that ultimately leads to [CRIMINAL IDENTITY THEFT \(Form #05.046\)](#). The decision maker on whether you have CONSENTED should NOT be anyone in the AGENCY that administers the service or benefit and should NEVER be ADMINISTRATIVE. It should be JUDICIAL.
3. Judges making decisions about the payment of any CIVIL SERVICE fee may NOT participate in ANY of the programs they are deciding on and may NOT be "taxpayers" under the I.R.C. Subtitle A Income tax. This creates a criminal financial conflict of interest that denies due process to all those who are targeted for enforcement. This sort of corruption was abused to unlawfully expand the income tax and the Social Security program OUTSIDE of their [lawful territorial extent \(Form #05.018\)](#). See [Lucas v. Earl, 281 U.S. 111 \(1930\)](#), [O'Malley v. Woodrough, 307 U.S. 277 \(1939\)](#) and later in [Hatter v. U.S. 532 U.S. 557 \(2001\)](#).
4. EVERY CIVIL service offered by any government MUST be subject to choice and competition, in order to ensure accountability and efficiency in delivering the service. This INCLUDES the minting of substance based currency. The government should NOT have a monopoly on ANY service, including money or even the postal service. All such monopolies are inevitably abused to institute duress and destroy the autonomy and sovereignty and EQUALTY of everyone else.
5. CANNOT "bundle" any service with any other in order to FORCE you to buy MORE services than you want. Bundling removes choice and autonomy and constitutes biblical "usury". For instance, it CANNOT:
 - 5.1. Use "driver licensing" to FORCE people to sign up for Social Security by forcing them to provide a "franchise license number" called an SSN or TIN in order to procure the PRIVILEGE of "driving", meaning using the commercial roadways FOR HIRE and at a profit.
 - 5.2. Revoke driver licenses as a method of enforcing ANY OTHER franchise or commercial obligation, including but not limited to child support, taxes, etc.
 - 5.3. Use funds from ONE program to "prop up" or support another. For instance, they cannot use Social Security as a way to recruit "taxpayers" of other services or the income tax. This ensures that EVERY PROGRAM stands on its own two feet and ensures that those paying for one program do not have to subsidize failing OTHER programs that are not self-supporting. It also ensures that the government MUST follow the SAME free market rules that every other business must follow for any of the CIVIL services it competes with other businesses to deliver.
 - 5.4 Piggyback STATE income taxes onto FEDERAL income taxes, make the FEDERAL government the tax collector for STATE TAXES, or the STATES into tax collectors for the FEDERAL government.
6. Can lawfully enforce the CRIMINAL laws without your express consent.
7. Can lawfully COMPEL you to pay for BASIC SERVICES of the courts, jails, military, and ROADS and NO OTHERS. EVERYONE pays the same EQUAL amount for these services.
8. Sends you an ITEMIZED annual bill for CIVIL services that you have contracted in writing to procure. That bill should include a signed copy of your consent for EACH individual CIVIL service or "social insurance". Such "social services" include anything that costs the government money to provide BEYOND the BASIC SERVICES, such as health insurance, health care, Social Security, Medicare, etc.
9. If you do not pay the ITEMIZED annual bill for the services you EXPRESSLY consented to, the government should have the right to collect ITS obligations the SAME way as any OTHER PRIVATE human. That means they can administratively lien your real or personal property, but ONLY if YOU can do the same thing to THEM for services or property THEY have procured from you either voluntarily or involuntarily. Otherwise, they must go to court IN EQUITY to collect, and MUST produce evidence of consent to EACH service they seek payment or collection for. In other words, they have to follow the SAME rules as every private human for the collection of CIVIL obligations that are in default. Otherwise, they have superior or supernatural powers and become a pagan deity and you become the compelled WORSHIPPER of that pagan deity. See [Socialism: The New American Civil Religion, Form #05.016](#) for details on all the BAD things that happen by turning government into such a CIVIL RELIGION.

Jesus described the above de jure government as follows. He is implying that Christians cannot consent to any government that rules from above or has superior or supernatural powers in relation to biological humans. In other words, the government Christians adopt or participate in or subsidize CANNOT function as a religion as described in [Socialism: The New American Civil Religion, Form #05.016](#):

"You know that the rulers of the Gentiles [unbelievers] lord it over them [govern from ABOVE as pagan idols], and those who are great exercise authority over them [supernatural powers that are the object of idol worship]. Yet it shall not be so among you; but whoever desires to become great among you, let him be your servant [serve the sovereign people from BELOW rather than rule from above]. And whoever desires to be first among you, let him be your slave—just as the Son of Man did not come to be served, but to serve, and to give His life a ransom for many."
[\[Matt. 20:25-28, Bible, NKJV\]](#)

For documentation on HOW to implement the above IDEAL or DE JURE government by making MINOR changes to existing foundational documents of the present government such as the Constitution, see:

 [Self Government Federation: Articles of Confederation, Form #13.002](#)

4.5 Civil Status

The term "[civil status](#)" describes the process by which human beings become "persons" under civil statutory law. It is what the courts call a "[res](#)" which gives them civil control over you under one of three different systems of civil law. Civil status is VERY important, because it is the source of civil statutory jurisdiction of courts over you and their right to "personal jurisdiction" over you. It also describes how your actions affect "choice of law" and your "status" in any court cases you bring. Human beings who are "sovereign" in fact:

1. Have no "civil status" under statutory law.
2. Only have a "civil status" under the constitution and the common law.
3. Are not party to the "social compact", but "[foreigners](#)" among citizens. The [Law of Nations, Book 1, Section 213](#) calls them "inhabitants".
4. Are not privileged "aliens".
5. Participate in NO government franchises or privileges, but instead reserve all their [PRIVATE, UNALIENABLE rights \(Form #12.038\)](#) and thereby remain exclusively private. See [Form #05.030](#).
6. Were described as "idiots" under early Greek law. [Click here](#) for details.
7. Understand the distinctions between PUBLIC and PRIVATE and maintain absolute separation between the two in all their interactions with any so-called "government". They ensure that all of their property remains absolutely owned and exclusively private. Thus, they can control and dictate all uses and everyone who wants to take or control it. See [Form #12.025](#).

8. Civilly govern themselves without external interference, except possibly of common law and criminal courts.
9. Replace the civil statutory protection franchise with private contracts and franchises of their own for everyone they do business with, thus rendering "civil services" on the part of organized governments irrelevant and unnecessary. For a definition of "civil services", see the definition in our [Disclaimer, Section 4](#). In that sense they have FIRED the government from a civil perspective and retain all of their God given inalienable rights. All rights reserved, UCC 1-308.
10. Are civilly governed mainly by the "civil laws" found in the Holy Bible if they are Christians, or by the laws of their faith if they have another faith. This is a protected First Amendment right to practice their religion.
[Laws of the Bible, Litigation Tool #09.001](#)

You cannot have a "civil status" under the laws of a place WITHOUT at least one of the following conditions:

1. A physical presence in that place. The status would be under the COMMON law. Common law is based on physical location of people on land rather than their statutory status.
2. CONSENSUALLY doing business in that place. The status would be under the common law. See the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 and International Shoe Co. v. Washington, 326 U.S. 310 (1945).
3. A domicile in that place. This would be a status under the civil statutes of that place. See Federal Rule of Civil Procedure 17(a).
4. CONSENSUALLY representing an artificial entity (a legal fiction) that has a domicile in that place. This would be a status under the civil statutes of that place. See Federal Rule of Civil Procedure 17(b).
5. Consenting to a civil status under the laws of that place. Anything done consensually cannot form the basis for an injury in a court of law. Such consent is usually manifested by filling out a government form identifying yourself with a specific statutory status, such as a W-4, 1040, driver license application, etc. This is covered in:

[Avoiding Traps in Government Forms Course](#), Form #12.023
<https://sedm.org/Forms/FormIndex.htm>

If any of the above rules are violated, you are a victim of criminal identity theft:

 [Government Identity Theft, Form #05.046](#)

"civil status" is further discussed in:

1. [Civil Status \(important!\)](#)-Article under "Litigation->Civil Status (important!)" on the SEDM menus
2. [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#)
3. [Proof that There is a "Straw Man", Form #05.042](#)-SEDM
4. [Legal Fictions, Form #09.071](#)-SEDM

4.6 Civil Service

The term "civil service" or "civil service fee" relates to any and all activities of "government" OTHER than:

1. Police.
2. Military.
3. Jails.
4. Criminal court.
5. Common law court.

"civil service" and "civil service fee" includes any attempt or act to:

1. Establish or enforce a [domicile \(Form #05.002\)](#)
2. Procure [consent \(Form #05.003\)](#) of any kind to alienate rights that are supposed to be INALIENABLE per the Declaration of Independence.
3. PRESUME [consent \(Form #05.003\)](#) to surrender INALIENABLE PRIVATE RIGHTS by virtue of submitting, accepting, or receiving any application for a government benefit, license, or franchise. See [Form #12.023](#).
4. Convert PRIVATE property or PRIVATE rights to PUBLIC property, PUBLIC offices, or excise taxable franchises. See [Form #12.025](#). Government's FIRST and most important duty is to at all times maintain TOTAL separation between PRIVATE and PUBLIC and NEVER to allow them to convert one to another. Every attempt to convert one to the other represents a criminal financial conflict of interest that turns the PUBLIC trust into a SHAM trust.
5. Offer or enforce the civil statutory code.
6. Offer or enforce [civil franchises \(see Form #05.030\)](#),

4.7 Common Law

The term "common law" means procedures and policies used in constitutional courts in the JUDICIAL branch to provide protection for absolutely owned, constitutionally protected PRIVATE RIGHTS and PRIVATE PROPERTY of a human being who has accepted no franchises or privileges and therefore who is not subject to civil statutes, not domiciled in the forum, and who reserves all rights. These procedures may not be exercised in "legislative franchise courts" in the LEGISLATIVE or EXECUTIVE Branch which manage and adjudicate disputes over federal property, franchises, privileges, and "benefits". In the words of the U.S. Supreme Court, these organic rights are "self-executing" and not government created or owned. They may therefore NOT be limited, restrained, taxed, or regulated by statute:

*The design of the Fourteenth Amendment has proved significant also in maintaining the traditional separation of powers 524*524 between Congress and the Judiciary. **The first eight Amendments to the Constitution set forth self-executing prohibitions on governmental action, and this Court has had primary authority to interpret those prohibitions.** The Bingham draft, some thought, departed from that tradition by vesting in Congress primary power to interpret and elaborate on the meaning of the new Amendment through legislation. Under it, "Congress, and not the courts, was to judge whether or not any of the privileges or immunities were not secured to citizens in the several States." Flack, supra, at 64. While this separation-of-powers aspect did not occasion the widespread resistance which was caused by the proposal's threat to the federal balance, it nonetheless attracted the attention of various Members. See Cong. Globe, 39th Cong., 1st Sess., at 1064 (statement of Rep. Hale) (noting that Bill of Rights, unlike the Bingham proposal, "**provide[s] safeguards to be enforced by the courts, and not to be exercised by the Legislature**"); id., at App. 133 (statement of Rep. Rogers) (prior to Bingham proposal it "was left entirely for the courts . . . to enforce the privileges and immunities of the citizens"). As enacted, the Fourteenth Amendment confers substantive rights against the States which, like the provisions of the Bill of Rights, are self-executing. Cf. [South Carolina v. Katzenbach, 383 U.S., at 325](#) (discussing Fifteenth Amendment). The power to interpret the Constitution in a case or controversy remains in the Judiciary.
[City of Boerne v. Flores, 521 U.S. 507 (1997)]*

It is the duty of all CONSTITUTIONAL courts in the JUDICIAL branch to provide remedy for the protection of such rights when violated, even if there is no statute authorizing a remedy. This is a consequence of the oath that all judges IN CONSTITUTIONAL COURTS take to "support and defend the constitution against all enemies, foreign and

domestic", whether state or federal. Franchise judges in the LEGISLATIVE or EXECUTIVE branch don't have to take this oath and often ACTIVELY INTERFERE with any attempt by private litigants to invoke or enforce constitutional rights. That sort of behavior would be TREASON in a CONSTITUTIONAL court. Franchise courts act in essence as binding arbitration boards for people in temporary possession, custody, or control of absolutely owned government property which is dispensed with legal strings attached called "franchises". These courts preside by the CONSENT of those who accept the property or "benefit" that the franchise court is charged with managing, such as "licenses", "permits", or government "benefits". Examples of "legislative franchise courts" include:

1. Traffic court.
2. Family court.
3. Tax Court (see 26 U.S.C. §7441).

For a detailed exposition of exactly how government franchises and franchise courts operate, see:

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

Rights are property, and protecting and enforcing them is an action to protect PRIVATE property in the case of CONSTITUTIONAL rights recognized but not created by the Bill of Rights. In providing judicial remedy absent statutes, the courts in effect are DEFINING the common law, because statutes CANNOT define or limit such rights:

"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. "
[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

"The very purpose of a Bill of Rights was to withdraw certain subjects from the vicissitudes of political controversy, to place them beyond the reach of majorities [within juries] and officials [and CIVIL STATUTES, Form #05.037] and to establish them as legal principles to be applied by the courts [using the COMMON LAW rather than CIVIL STATUTES, Form #05.037]. One's right to life, liberty, and property, to free speech, a free press, freedom of worship and assembly, and other fundamental rights may not be submitted to vote [of a JURY OR an ELECTOR]; they depend on the outcome of no elections."
[West Virginia Bd. of Ed. v. Barnett, 319 U.S. 624, 638 (1943); SOURCE: https://scholar.google.com/scholar_case?case=8030119134463419441]

Based on the above, anything licensed, taxed, requiring a "permit", denied (the essence of ownership is the right to exclude and control the use of), or regulated by civil statute or which may be voted on by a jury or an elector or which is created or enforced by statute is NOT a CONSTITUTIONAL or a PRIVATE right and is not the proper subject of the common law. Further, anyone who tries to convince you that there IS no such thing as the common law in the context of CONSTITUTIONAL rights, or that common law proceedings can and do involve STATUTORY remedies is engaging in a conspiracy to DESTROY all of your private rights and private property. This is proven in:

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

A failure or refusal by a judge in the judicial department to provide CONSTITUTIONAL remedy for absolutely owned PRIVATE property or PRIVATE rights is therefore, in fact and in deed:

1. An attempt to accomplish the OPPOSITE purpose for why government was created, which was to protect PRIVATE property and PRIVATE rights.
2. An attempt to denigrate, demoralize, oppress, and enslave (Thirteenth Amendment) litigants before them who are litigating against any government for a violation of those rights.
3. An attempt to maliciously abuse legal process to institute peonage and slavery in violation of 18 U.S.C. §1589.
4. A selective REPEAL of a portion of the CONSTITUTIONAL common law.
5. A selective REPEAL of the portion of the Bill of Rights that forms the STANDING of the party to sue in court.
6. A violation of the judicial oath to support and defend the Constitution against all enemies, foreign and domestic.
7. Treason punishable by death under 18 U.S.C. §2381.
8. A violation of the Separation of Powers Doctrine, because by SELECTIVELY REPEALING a portion of the constitution or constitutional common law, they in effect are acting in a "legislative capacity" as a member of the Legislative or Executive Branch, not as judges.[1]
9. Destroying ANY and ALL possibility of freedom or liberty itself, according to the man who DESIGNED the three branch system of Republic Government and Separation of Powers:

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner. Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?]. There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."

[. . .]

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

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;
SOURCE: http://famguardian.org/Publications\SpiritOfLaws\sol_11.htm]

Further, Congress can only regulate or tax PRIVILEGES or PUBLIC rights that it created by statute, not PRIVATE rights recognized but not created by the Constitution.

Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress [PUBLIC RIGHTS] and other [PRIVATE] rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or aggrandizement" by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" or "public right" in this case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right. FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.
[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

For more details on the CIVIL (not CRIMINAL, but CIVIL) power to tax or regulate only public rights (public property) that Congress created by statute and therefore ABSOLUTELY OWNS and CONTROLS as property, see:

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

The basic rules of the common law are documented in the following exemplary books published near the turn of the Twentieth Century and many others, and thus are WRITTEN. These rules have not been REPEALED, but rather fallen out of use because of censorship by covetous Pharisee lawyers trying to convert ALL property to government property so they could STEAL it and harvest it for their personal benefit [2]:

1. *Handbook of Common Law Pleading*, Benjamin Shipman (48 MB)-
http://famguardian.org/Publications/CommonLawPractice/Hand_book_of_Common_law_Pleading.pdf
2. *Handbook of Common Law Pleading*, Joseph Koeffler (4.8 MB).
http://famguardian.org/Publications/CommonLawPractice/CL_Pleading.pdf
3. *Principles of Common Law Pleading*, John McKelvey (3.5 MB)
http://famguardian.org/Publications/CommonLawPractice/Principles_of_Common_law_Pleading.pdf
4. *Pleadings and Practice in Actions At Common Law*, Martin Burks (90.3 MB)
http://famguardian.org/Publications/CommonLawPractice/Pleading_and_Practice_in_Actions_at_Comm.pdf

In addition to the above generally accepted rules, those owning the PRIVATE property protected by the common law may ADD to these rules with their own set of rules that form the conditions of the temporary use, benefit, or control of the property so granted and protected to the person SUBJECT to those rules. We call these the Grant Rules.

Grant Rules are CIVIL rules implemented as a contract or agreement between the GRANTOR and the GRANTEE for temporarily using, controlling, or benefitting from that property. In the case of government, these rules regulating government property cannot be and are not implemented with CRIMINAL statutes. They are only implemented by CIVIL statutes. They are enforced against those who consent to those RULES by temporarily accepting or exercising custody, benefit, or control over the property in question. These rules behave, in essence, as a franchise or an excise. The OBLIGATIONS against the GRANTOR associated with the use of the granted property are the "consideration" provided by the GRANTOR and the consideration they receive in return are the temporary "RIGHTS" they exercise over the granted property. All franchises are based on "grants" of property with legal strings or conditions attached and ANYONE can grant or participate in such a franchise or use such a franchise AGAINST a government to defend themselves against GOVERNMENT unlawfully offering or enforcing THEIR franchises:

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

An example of the use of such rules by the government against the private rights and private property is found below:

*"We have repeatedly held that the Federal Government may impose appropriate conditions on the use of [federal property](#) or [privileges franchises](#), [Form #05.030](#) and may require that state instrumentalities comply with [conditions obligations](#), [Form #12.040](#) that are reasonably related to the federal interest in particular national projects or programs. See, e. g., *Ivanhoe Irrigation Dist. v. McCracken*, 357 U.S. 275, 294 -296 (1958); *Oklahoma v. Civil Service Comm'n*, 330 U.S. 127, 142 -144 (1947); *United States v. San Francisco*, 310 U.S. 16 (1940); cf. *National League of Cities v. Usery*, 426 U.S. 833, 853 (1976); *Fry v. United States*, 421 U.S. 542 (1975). A requirement that States, like all other users, pay a portion of the costs of the [benefits](#) [[Form #05.040](#)] they enjoy from federal programs is surely permissible [meaning CONSTITUTIONAL] since it is closely related to the [435 U.S. 444, 462] federal interest in recovering costs from those who [benefit](#) and since it effects no greater interference with state sovereignty than do the restrictions which this Court has approved."*
[*Massachusetts v. United States*, 435 U.S. 444 (1978);
https://scholar.google.com/scholar_case?case=16842193024599209893]

Under the concept of equal protection and equal treatment, WE TOO have an EQUAL right, recognized above by the U.S. Supreme Court in *Munn v. Illinois*, to attach conditions to the use or benefit or control of our property by any and all others, INCLUDING governments. To suggest otherwise is to impute or enforce superior or supernatural powers to a government and institute a civil religion in violation of the First Amendment. ALL ARE EQUAL in a free society. You are equal to the government, as President Obama implied in his First Inauguration Speech, as we prove below:

[Foundations of Freedom Course](https://www.youtube.com/watch?v=ikf7CcT2l8I), Form #12.021, Video 1: Introduction
<https://www.youtube.com/watch?v=ikf7CcT2l8I>

If you are not equal to the government and cannot use YOUR absolutely owned PRIVATE property to control THEM, then they can't use THEIR property to control you through civil franchises or statutes either. For more on the abuse of franchises by government to oppress people they are supposed to be helping, and how to use them to DEFEND yourself against such abuses, see:

1. *Government Franchises Course*, Form #12.012
2. <https://sedm.org/Forms/FormIndex.htm>
3. *Government Instituted Slavery Using Franchises*, Form #05.030
4. <https://sedm.org/Forms/FormIndex.htm>

Anyone who asserts that the GOVERNMENT is the only one who can absolutely own property or that government SHARES ownership or control of ALL property is indirectly advocating all of the following:

1. A violation of the main reason for creating government, which is the protection of PRIVATE rights and PRIVATE property.
2. The establishment of a state sponsored religion in violation of the First Amendment, because the government can use their control over ALL property to control ANYTHING and ANYONE. See:
[Socialism: The New American Civil Religion](https://sedm.org/Forms/FormIndex.htm), Form #05.016
<https://sedm.org/Forms/FormIndex.htm>
3. A violation of the Thirteenth Amendment, because there is no way to avoid the rules associated with buying or using ANY TYPE OF PROPERTY.
4. The establishment of socialism, which is government ownership or at least control over ALL property:

"Socialism n (1839) 1: any of various economic and political theories advocating collective or governmental ownership and administration of the means of production and distribution of goods 2 a: a system of society or group living in which there is no private property b: a system or condition of society in which the means of production are owned and controlled by the state 3: a stage of society in Marxist theory transitional between capitalism and communism and distinguished by unequal distribution of goods and pay according to work done."

For more information about common misconceptions about the common law propagated mainly by MISINFORMED members of the legal profession and the government, see:

Rebutted False Arguments about the Common Law, Form #08.025
<https://sedm.org/Forms/08-PolicyDocs/RebuttedFalseArgumentsAboutCommonLaw.pdf>

FOOTNOTES:

[1] See: *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023; <https://sedm.org/Forms/FormIndex.htm>.

[2] See: *Who Where the Pharisees and Saducees?*, Form #05.047; <https://sedm.org/Forms/FormIndex.htm>.

4.8 Law

The term "law" as used on this site is constrained by the following requirements:

1. It must apply equally to ALL. It cannot compel INEQUALITY of treatment between any man or class of men. See [Form #05.033](#).
2. It cannot do collectively what people individually cannot NATURALLY do. In other words, in the words of [Frederic Bastiat](#), it aggregates the individual right of self-defense into a collective body so that it can be delegated. A single human CANNOT delegate a right he does not individually ALSO possess, which indirectly implies that no GROUP of men called "government" can have any more COLLECTIVE rights under the collective entity rule than a single human being. [Click here](#) for a video on the subject.
3. It cannot punish a citizen for an innocent action that was not a crime or not demonstrated to produce measurable harm. The ability to PROVE such harm with evidence in court is called "standing".
4. It cannot compel the redistribution of wealth between two private parties. This is ESPECIALLY true if it is called a "tax".
5. It cannot interfere with or impair the right of contracts between PRIVATE parties. That means it cannot compel income tax withholding unless one or more of the parties to the withholding are ALREADY public officers in the government.
6. It cannot interfere with the use or enjoyment or CONTROL over private property, so long as the use injures no one. Implicit in this requirement is that it cannot FAIL to recognize the right of private property or force the owner to donate it to a PUBLIC USE or PUBLIC PURPOSE. In the common law, such an interference is called a "trespass".
7. The rights it conveys must attach to LAND rather than the [CIVIL STATUS](#) (e.g. "taxpayer", "citizen", "resident", etc.) of the people ON that land. One can be ON land within a PHYSICAL state WITHOUT being legally "WITHIN" that state (a corporation) as an [officer of the government or corporation \(Form #05.042\) called a "citizen" or "resident"](#). See:
 - 7.1 [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#).
 - 7.2 [Foundations of Freedom, Form #12.021, Video 4](#) covers how LAND and STATUS are deliberately confused through equivocation in order to [KIDNAP people's identity \(Form #05.046\)](#) and transport it illegally to federal territory.
(*"It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it."* [Balzac v. Porto Rico, 258 U.S. 298 (1922)])
8. It must provide a remedy AFTER an injury occurs. It may not PREVENT injuries before they occur. Anything that operates in a PREVENTIVE rather than CORRECTIVE mode is a franchise. There is no standing in a REAL court to sue WITHOUT first demonstrating such an injury to the PRIVATE or NATURAL rights of the Plaintiff or VICTIM.
9. It cannot acquire the "force of law" from the consent of those it is enforced against. In other words, it cannot be an agreement or contract. All franchises and licensing, by the way, are types of contracts.
10. It does not include compacts or contracts between private people and governments. Rights that are INALIENABLE cannot be contracted away, even WITH consent. See [Form #05.003](#).
11. It cannot, at any time, be called "voluntary". Congress and even the U.S. Supreme Court call the IRC Subtitle a "income tax" voluntary. See Exhibits [#05.025](#) and [#05.051](#).
12. It does not include franchises, licenses, or civil statutory codes, all of which derive ALL of their force of law from your consent in choosing a [civil domicile \(Form #05.002\)](#).

The above criteria derives from [What is "law"?, Form #05.048, Section 16](#). Any violation of the above rules is what the Bible calls "devises evil by law" in Psalm 94:20-23 as indicated above.

Roman statesman Cicero defined law as follows:

"True Law is right reason in agreement with Nature, it is of universal application, unchanging and everlasting; it summons to duty by its commands and averts from wrong-doing by its prohibitions. And it does not lay its commands or prohibitions upon good men in vain, although neither have any effect upon the wicked. It is a sin to try to alter this law, nor is it allowable to try to repeal a part of it, and it is impossible to abolish it entirely. We cannot be freed from its obligations by Senate or People, and we need not look outside ourselves for an expounder or interpreter of it. And there will not be different laws at Rome or at Athens, or different laws now and in the future, but one eternal and unchangeable law will be valid for all times and all nations, and there will be one master and one rule, that is God, for He is the author of this law, its promulgator, and its enforcing judge."
[Marcus Tullius Cicero, 106-43 B.C.]

"Power and law are not synonymous. In truth, they are frequently in opposition and irreconcilable. There is God's Law from which all equitable laws of man emerge and by which men must live if they are not to die in oppression, chaos and despair. Divorced from God's eternal and immutable Law, established before the founding of the suns, man's power is evil no matter the noble words with which it is employed or the motives urged when enforcing it. Men of good will, mindful therefore of the Law laid down by God, will oppose governments whose rule is by men, and if they wish to survive as a nation they will destroy the [de facto](#) government which attempts to adjudicate by the whim of venal judges."
[Marcus Tullius Cicero, 106-43 B.C.]

"Law" is defined to EXCLUDE any and all [civil statutory codes, franchises, or privileges](#) in relation to any and all governments and to include ONLY the COMMON law, the CONSTITUTION (if trespassing government actors ONLY are involved), and the CRIMINAL law.

The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:

[. . .]

6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits. [FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.](#)

FOOTNOTES:

[FN7 Compare *Electric Co. v. Dow*, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; *Pierce v. Somerset Ry.*, 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; *Leonard v. Vicksburg, etc., R. Co.*, 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.](#)
[*Ashwander v. Tennessee Valley Authority*, 297 U.S. 288, 56 S.Ct. 466 (1936)]

Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."

[. . .]

It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding from us, law is a command directed to us.** The language of a compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all.** Upon these accounts law is defined to be "a rule."

[*Readings on the History and System of the Common Law*, Second Edition, Roscoe Pound, 1925, p. 4]

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

[*The Privileges and Immunities of State Citizenship*, Roger Howell, PhD, 1918, pp. 9-10;

SOURCE: http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf

FOOTNOTES:

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

"What, then, is [\[civil\] legislation](#)? It is an [assumption \[presumption\]](#) by one man, or body of men, of absolute, irresponsible dominion [because of abuse of [sovereign immunity](#) and the [act of "CONSENT"](#) by calling yourself a "citizen"] over all other men whom they call subject to their power. It is the assumption by one man, or body of men, of a right to subject all other men to their will and their service. It is the assumption by one man, or body of men, of a right to abolish outright all the natural rights, all the natural liberty of all other men; to make all other men their slaves; to arbitrarily dictate to all other men what they may, and may not, do; what they may, and may not, have; what they may, and may not, be. It is, in short, the assumption of a right to banish the [principle of human rights](#), the [principle of justice itself](#), from off the earth, and set up their own personal will [society of men and not law], pleasure, and interest in its place. All this, and nothing less, is involved in the very idea that there can be any such thing as [human \[CIVIL\] legislation](#) that is obligatory upon those upon whom it is imposed [and ESPECIALLY those who never expressly consented in writing]."

[*Natural Law*, Chapter 1, Section IV, Lysander Spooner;

SOURCE: <http://famguardian.org/PublishedAuthors/Indiv/SpoonerLysander/NaturalLaw.htm>]

The above methods of REMOVING the protections of the common law and the constitution from the INALIENABLE rights [rights that CANNOT lawfully be given away, even WITH consent] that are protected by them has been described by the U.S. Congress as the ESSENCE of [communism](#) itself! This is especially true when you add games with legal words of art to remove even the STATUTORY limitations upon the conduct of the government. See [Legal Deception, Propaganda, and Fraud, Form #05.014](#).

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

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

The above corruption of our Constitutional Republic by the unconstitutional abuse of franchises, the violation of the rules of statutory construction, and interference with common law remedies was described by the U.S. Supreme Court as follows:

"These are words of weighty import. They involve consequences of the most momentous character. I take leave to say that if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will be the result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism."

Although from the foundation of the Government this court has held steadily to the view that the Government of the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined, could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly granted, [Martin v. Hunter, 1 Wheat. 304, 326, 331](#), we are now informed that Congress possesses powers outside of the Constitution, and may deal with new territory, 380*380 acquired by treaty or conquest, in the same manner as other nations have been accustomed to act with respect to territories acquired by them. In my opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it true that Congress can deal with new territories just as other nations have done or may do with their new territories. This nation is under the control of a written constitution, the supreme law of the land and the only source of the powers which our Government, or any branch or officer of it, may exert at any time or at any place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly acquired territories what this Government may not do consistently with our fundamental law. To say otherwise is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican institutions a colonial system such as exists under monarchical governments. Surely such a result was never contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the possibility of a result of that character it would never have been adopted by the People of the United States. The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the Constitution."
[Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting]

Civil statutory codes, franchises, or privileges are referred to on this website as "private law", but not "law". The word "public" precedes all uses of "law" when dealing with acts of government and hence, refers only to COMMON law and CRIMINAL law that applies equally to everyone, regardless of [their consent](#). Involvement in any and all "[private law](#)" [franchises or privileges](#) offered by any government ALWAYS undermines and threatens sovereignty, autonomy, and [equality](#), turns government into an [unconstitutional civil religion](#), and [corrupts even the finest of people](#). This is explained in:

 [Government Instituted Slavery Using Franchises, Form #05.030](#)

Any use of the word "law" by any government actor directed at us or any member, if not clarified with the words "private" or "public" in front of the word "law" shall constitute:

1. A criminal attempt and conspiracy to recruit us to be [a public officer called a "person", "taxpayer", "citizen", "resident"](#), etc.
2. A solicitation of [illegal bribes called "taxes"](#) to treat us "AS IF" we are a public officer.
3. [A criminal conspiracy to convert PRIVATE rights into PUBLIC rights](#) and to violate the Bill of Rights.

The protection of PRIVATE rights mandated by the Bill of Rights BEGINS with and requires:

1. ALWAYS keeping PRIVATE and PUBLIC rights separated and never mixing them together.
2. Using unambiguous language about the TYPE of "right" that is being protected: PUBLIC or PRIVATE in every use of the word "right". The way to avoid confusing PUBLIC and PRIVATE RIGHTS is to simply refer to PUBLIC rights as "privileges" and NEVER refer to them as "rights".
3. Only converting PRIVATE rights to PUBLIC rights with the express written consent of the HUMAN owner.
4. Limiting the conversion to geographical places where rights are NOT unalienable. This means the conversion occurred either abroad or on government territory not within the exclusive jurisdiction of a Constitutional state. Otherwise, the Declaration of Independence, which is organic law, would be violated.
5. Keeping the rules for converting PRIVATE to PUBLIC so simple, unambiguous, and clear that a child could understand them and always referring to these rules in every interaction between the government and those they are charged with protecting.
6. Ensuring that in every interaction (and ESPECIALLY ENFORCEMENT ACTION) between the government both administratively and in court, that any right the government claims to civilly enforce against, regulate, tax, or burden otherwise PRIVATE property is proven ON THE RECORD IN WRITING to originate from the rules documented in the previous step. This BURDEN OF PROOF must be met both ADMINISTRATIVELY and IN COURT BEFORE any enforcement action may be lawfully attempted by any government. It must be met by an IMPARTIAL decision maker with NO FINANCIAL interest in the outcome and not employed by the government or else a criminal financial conflict of interest will result. In other words, the government has to prove that it is NOT stealing before it can take property, that it is the lawful owner, and expressly HOW it became the lawful owner.
7. Enforcing the following [CONCLUSIVE PRESUMPTION](#) against [government jurisdiction](#) to enforce unless and until the above requirements are met:

"All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:

1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.
2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real, de jure government, even WITH their consent.
3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and which is therefore NOT protected by official, judicial, or sovereign immunity."

For a detailed exposition on the mandatory separation between PUBLIC and PRIVATE as indicated above, please see the following course on our site:

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

For a detailed exposition of the legal meaning of the word "law" and why the above restrictions on its definition are important, see:

 [What is "law"?, Form #05.048](#)

4.9 Copyright

The words "Copyright" or "Copyright Sovereignty Education and Defense Ministry (SEDM)" used in connection with any of the intellectual property on this site shall mean the following:

1. Owned by an exclusively private, nonstatutory human and not any artificial entity, "person", "citizen", or "resident" under any civil statutory law.
2. Protected only under the common law and the constitution and not subject to the statutory civil law, including any tax law.
3. Not owned by this website or ministry.
4. Owned by an anonymous third party who we have an agreement with to reuse the materials on this site.
5. Not owned or controlled by any government per [17 U.S.C. §105](#). Governments are not allowed to copyright their works. Any attempt to bring this ministry under the control of any government or make it the property of any government therefore results in no copyright being held in the name of the government.

The purpose of these copyright restrictions is to ensure that no government can use legal process or tax assessment as a method to censor free speech materials found on this website.

4.10 Franchise

The word "[franchise](#)" means a grant or rental or lease rather than a gift of specific property with legal strings or "obligations" attached.

FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right. *Elliott v. City of Eugene*, 135 Or. 108, 294 P. 358, 360. In England it is defined to be a royal privilege in the hands of a subject.

A "franchise," as used by Blackstone in defining *quo warranto*. (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription, but today we understand a franchise to be some special privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general. *State v. Fernandez*, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations are franchises. The execution of a policy of insurance by an insurance company [e.g. **Social Insurance/Socialist Security**], and the issuing a bank note by an incorporated bank [such as a **Federal Reserve NOTE**], are franchises. *People v. Utica Ins. Co.*, 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace the property acquired by the exercise of the franchise. *Bridgeport v. New York & N. H. R. Co.*, 36 Conn. 255, 4 Am.Rep. 63. Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d 1019, 1020. **In a popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage. etc.** *Pierce v. Emery*, 32 N.H. 484 ; *State v. Black Diamond Co.*, 97 Ohio St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352.

Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.

Exclusive Franchise. See *Exclusive Privilege or Franchise*.

General and Special. The charter of a corporation is its "general" franchise, while a "special" franchise consists in any rights granted by the public to use property for a public use but-with private profit. *Lord v. Equitable Life Assur. Soc.*, 194 N.Y. 212, 81 N. E. 443, 22 L.R.A.,N.S., 420.

Personal Franchise. A franchise of corporate existence, or one which authorizes the formation and existence of a corporation, is sometimes called a "personal" franchise. as distinguished from a "property" franchise, which authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special privilege in its employment, as, for example, to construct and operate a railroad. See *Sandham v. Nye*, 9 Misc.ReP. 541, 30 N.Y.S. 552.

Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may, receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls, collect fares, etc. *State v. Topeka Water Co.*, 61 Kan. 547, 60 P. 337; *Virginia Canon Toll Road Co. v. People*, 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while the latter are certain rights and privileges conferred upon existing corporations. *Gulf Refining Co. v. Cleveland Trust Co.*, 166 Miss. 759, 108 So. 158, 160.

Special Franchisee. See *Secondary Franchises, supra*.

[Black's Law Dictionary, 4th Edition, pp. 786-787]

The definition of "privilege" in the definition above means PROPERTY, whether physical or intangible. This loan is often called a "grant" in statutes, as in the case of Social Security in [42 U.S. Code Subchapter I-Grants to the States for Old-Age Assistance](#). That grant is to federal territories and NOT constitutional states, as demonstrated by the definition of "State" found in [42 U.S.C. §1301\(a\)\(1\)](#). Hence, Social Security cannot be offered in constitutional states, but only federal territories, as proven in [Form #06.001](#).

"For here, the state must deposit the proceeds of its taxation in the federal treasury, upon terms which make the deposit suspiciously like a forced loan to be repaid only in accordance with restrictions imposed by federal law. Title IX, §§ 903 (a) (3), 904 (a), (b), (e). All moneys withdrawn from this fund must be used exclusively for the payment of compensation. § 903 (a) (4). And this compensation is to be paid through public employment offices in the state or such other agencies as a federal board may approve. § 903 (a) (1)."
[\[Steward Machine Co. v. Davis, 301 U.S. 548 \(1937\)\]](#)

In the case of government franchises, property granted or rented can include one or more of the following:

1. A public right or public privilege granted by a statute that is not found in the Constitution but rather created by the Legislature. This includes remedies provided in franchise courts in the Executive Branch under Article I or Article IV to vindicate such rights. It does not include remedies provided in true Article III courts.

"The distinction between public rights and private rights has not been definitively explained in our precedents. Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a minimum arise "between the government and others." Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413. In contrast, "the liability of one individual to another under the law as defined," Crowell v. Benson, supra, at 51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power."

[. . .]

Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress [PUBLIC RIGHTS] and other [PRIVATE] rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute

and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or aggrandizement" by Congress at the expense of the other branches of government. *Buckley v. Valeo*, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" or "public right" in this case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right. FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.

[*Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. 50, 102 S.Ct. 2858 (1983)]

2. Any type of privilege, immunity, or exemption granted by a statute to a specific class of people and not to all people generally that is not found in the Constitution. All such statutes are referred to as "special law" or "private law", where the government itself is acting in a private rather than a public capacity on an equal footing with every other private human in equity. The U.S. Supreme court also called such legislation "class legislation" in *Pollock v. Farmers Loan and Trust*, 157 U.S. 429 (1895) and the ONLY "class" they can be talking about are public officers in the U.S. government and not to all people generally. See [Why Your Government is Either a Thief or You are a "Public Officer" For Income Tax Purposes, Form #05.008](#) for proof:

"special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is "special" when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A "special law" relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. *Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n*, Utah, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. *Board of County Com'rs of Lemhi County v. Swensen*, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also *Private bill; Private law. Compare General law; Public law.*"
[*Black's Law Dictionary, Sixth Edition, pp. 1397-1398*]

3. A statutory "civil status" created and therefore owned by the legislature. This includes statutory "taxpayers", "drivers", "persons", "individuals", etc. All such entities are creations of Congress and public rights which carry obligations when consensually and lawfully exercised. See: [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#)
4. A STATUTORY Social Security Card. The regulations at [20 C.F.R. §422.103\(d\)](#) indicates the card is property of the government and must be returned upon request.
5. A U.S. passport. The passport indicates that it is property of the government that must be returned upon request.
6. A "license", which is legally defined as permission by the state to do something that would otherwise be illegal or even criminal.

In legal parlance, such a grant makes the recipient a temporary trustee, and if they violate their trust, the property can be taken back through administrative action or physical seizure and without legal process so long as the conditions of the loan allowed for these methods of enforcement:

"How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by equity alone. But how can one person impose an obligation upon another? By giving property to the latter on the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of the donor could be at all accomplished, consistently with the entire ownership of the property passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the donee to a condition subsequent. The first of these the law does not permit; the second is entirely inadequate. Equity, however, can secure most of the objects of the donor, and yet avoid the mischiefs of real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or with notice) a personal obligation with respect to the property; and accordingly this is what equity does. It is in this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. In short, as property is the subject of every equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just explained."

[*Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543*]

"When Sir Matthew Hale, and the sages of the law in his day, spoke of property as affected by a public interest, and ceasing from that cause to be *juris privati* solely, that is, ceasing to be held merely in private right, they referred to

[1] property dedicated [DONATED] by the owner to public uses, or

[2] to property the use of which was granted by the government [e.g. Social Security Card], or

[3] in connection with which special privileges were conferred [licenses].

Unless the property was thus dedicated [by one of the above three mechanisms], or some right bestowed by the government was held with the property, either by specific grant or by prescription of so long a time as to imply a grant originally, the property was not affected by any public interest so as to be taken out of the category of property held in private right."

[*Munn v. Illinois*, 94 U.S. 113, 139-140 (1876)]

The above authorities imply that a mere act of accepting or using the property in question in effect represents "implied consent" to abide by the conditions associated with the loan, as described in the California Civil Code below:

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

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

The U.S. Supreme Court further acknowledged the above mechanisms of using grants or loans of government property to create equitable obligations against the recipient of the property as follows. Note that they ALSO imply that YOU can use exactly the same mechanism against the government to impose obligations upon them, if they are trying to acquire your physical property, your services, your labor, your time, or impose any kind of [obligation \(Form #12.040\)](#) against you without your express written consent, because all such activities involve efforts to acquire what is usually PRIVATE, absolutely owned property that you can use to control the GOVERNMENT as the lawful owner:

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

The [injustice \(Form #05.050\)](#), [sophistry](#), and [deception \(Form #05.014\)](#) underlying their welfare state system is that:

1. Governments don't produce anything, but merely transfer wealth between otherwise private people (see [Separation Between Public and Private, Form #12.025](#)).
2. The money they are paying you can never be more than what you paid them, and if it is, then they are abusing their taxing powers!

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

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

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

[\[Loan Association v. Topeka, 20 Wall. 655 \(1874\)\]](#)

3. If they try to pay you more than you paid them, they must make you into a public officer to do so to avoid the prohibition of the case above. In doing so, they in most cases must illegally establish a public office and in effect use "benefits" to criminally bribe you to illegally impersonate such an office. See [The "Trade or Business" Scam, Form #05.001](#) for details.
4. Paying you back what was originally your own money and NOTHING more is not a "benefit" or even a loan by them to you. If anything, it is a temporary loan by you to them! And it's an unjust loan because they don't have to pay interest!
5. Since you are the real lender, then you are the only real party who can make rules against them and not vice versa. See [Article 4, Section 3, Clause 2 of the Constitution](#) for where the ability to make those rules comes from.
6. All franchises are contracts that require mutual consideration and mutual obligation to be enforceable. Since government isn't contractually obligated to provide the main consideration, which is "benefits" and isn't obligated to provide ANYTHING that is truly economically valuable beyond that, then the "contract" or "compact" is unenforceable against you and can impose no obligations on you based on mere equitable principals of contract law.

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

"... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at any time."
[\[United States Railroad Retirement Board v. Fritz, 449 U.S. 166 \(1980\)\]](#)

For further details on government franchises, see:

1. [Sovereignty Forms and Instructions Online, Form #10.014, Cites by Topic: "franchise"](#)
2. Government Franchises Course, Form #12.012
[Slides](#)
[Video](#)
3. [Government Instituted Slavery Using Franchises, Form #05.030](#)

For information on how to avoid franchises, quit them, or use your own PERSONAL franchises to DEFEND yourself against illegal government franchise administration or enforcement, usually against ineligible parties, see:

1. [Avoiding Traps on Government Forms Course, Form #12.023](#)
2. [Path to Freedom, Form #09.015, Section 5](#)
3. [Injury Defense Franchise and Agreement, Form #06.027](#)
4. [SEDM Forms/Pubs page, Section 1.6: Avoiding Government Franchises](#)
5. The Government "Benefits" Scam, Form #05.040 (Member Subscription form)
6. Why the Government is the Only Real Beneficiary of All Government Franchises, Form #05.051 (Member Subscription form)

4.11 Frivolous

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

4.12 Federal Income Tax

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

4.13 Tax

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

"The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of McCulloch v. Md., 4 Wheat. 431, that the power to tax is the power to destroy. A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other banks than the National Banks, drove out of existence every state bank of circulation within a year or two after its passage. This power can be readily employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.

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

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

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

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

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

1. PRIVATE property must be consensually converted to PUBLIC property before it can be taxed, and the burden of proof rests on the government to prove that it was lawfully converted before it can be subject to tax. See: [Separation Between Public and Private, Form 12.025](#)
2. The "persons" spoken above are civil statutory PUBLIC "persons" and not PRIVATE humans. See: [Why All Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)

4.14 Protection

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

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

4.15 Fact

The word "fact" means that which is admissible as evidence in a court of law BECAUSE ENACTED LAW makes it admissible AND because the speaker (other than us) INTENDED for it to be factual. It does NOT imply that we allege that it is factual, actionable, or even truthful. Any attempt by any government to make anything published on this website or anything said by members or officers of the ministry FACTUAL or ACTIONABLE in conflict with this disclaimer is hereby declared and stipulated by all members to be FRAUDULENT, PERJURIOUS, and a willful act of international terrorism and organized extortion.

4.16 Statutory

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

4.17 Statutory Citizen

The term "statutory citizen" is defined on this website to mean every reference to the word "citizen" in every act of congress OTHER than in [Title 8](#). Title 8 acts as a substitute for the Constitution for the purposes of only citizenship within territories and/or possessions OR abroad. [Fourteenth Amendment/CONSTITUTIONAL](#) citizenship is NOWHERE described or referenced in in [Title 8](#) of the U.S. Code. Statutes in [Title 8](#) are not necessary to define or authorize citizenship for people in states of the Union:

*"Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right. In the unincorporated territories of Puerto Rico, Guam, the U.S. Virgin Islands, and the Northern Mariana Islands, birthright citizenship was conferred upon their inhabitants by various statutes many years after the United States acquired them. See Amicus Br. at 10-11. **If the Citizenship Clause [of the Fourteenth Amendment] guaranteed birthright citizenship in unincorporated territories, these statutes would have been unnecessary.** While longstanding practice is not sufficient to demonstrate constitutionality, such a practice requires special scrutiny before being set aside. See, e.g., Jackman v. Rosenbaum Co., 260 U.S. 22, 31 (1922) (Holmes, J.) ("If a thing has been practiced for two hundred years by common consent, it will need a strong case for the [Fourteenth Amendment](#) to affect it[.]"); Walz v. Tax Comm'n, 397 U.S. 664, 678 (1970) ("It is obviously correct that no one acquires a vested or protected right in violation of the Constitution by long use Yet an unbroken practice . . . is not something to be lightly cast aside."). And while Congress cannot take away the citizenship of individuals covered by the Citizenship Clause [of the Fourteenth Amendment], it can bestow citizenship upon those not within the Constitution's breadth. See [U.S. Const. art. IV, § 3, cl. 2](#) ("Congress*

shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory belonging to the United States[**]."); id. at [art. I, § 8, cl. 4](#) (Congress may "establish a uniform Rule of Naturalization . . ."). To date, Congress has not seen fit to bestow birthright citizenship upon American Samoa, and in accordance with the law, this Court must and will respect that choice.¹⁶"
[\[Tuaua v. U.S.A., 951 F.Supp.2d. 88 \(2013\)\]](#)

Note the following in the above:

"if the Citizenship Clause [of the [Fourteenth Amendment](#)] guaranteed birthright citizenship in unincorporated territories, these statutes would have been unnecessary. "

All statutory statuses in [Title 8](#) are therefore POLITICAL statuses rather than CIVIL statuses. For the meaning of "civil status", see:

Civil Status (Important!)-SEDM
<https://sedm.org/litigation-main/civil-status/>

However, the political status imputed in Title 8 ("citizen" and/or "national") is not that mentioned in the Constitution. The constitution does not apply on federal territory with the exception of [Article 1, Section 8, Clause 17](#) except insofar as Congress legislatively allows it to apply. Once it is made to apply, that constitutional provision which is legislatively applied cannot be legislatively revoked, because Constitutional rights cannot be legislatively revoked and are private property.

"[T]he Constitution is applicable to territories acquired by purchase or conquest only when and so far as Congress shall so direct"
[\[Downes v. Bidwell, 182 U.S. 244, 279 \(1901\)\]](#)

All titles of the U.S. Code OTHER than [Title 8](#) and which are CIVIL in nature limit themselves to domiciled parties against whom statutory civil law may lawfully be enforced per [Federal Rule of Civil Procedure 17](#)(b). The origin of civil statutory enforcement authority is domicile on federal territory or representing an entity or office domiciled there (such as "person"). Thus, all such parties must be at least domiciled on federal territory to civilly enforce. And, one can't have a domicile without physical presence there at some point in time. See:

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

4.18 Constitutional

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


4.19 Law Practice

The terms "law practice" or "practice of law":

1. Exclude any and all statutory references to said term in any state or federal statute.
2. Exclude any use of these terms found in any rule of court.
3. Exclude any litigation in which the party "practicing" is representing either a government instrumentality or acting as an officer for said instrumentality such as a statutory "taxpayer" (under the Internal Revenue Code), "driver" (under the vehicle code), "spouse" (under the family code), or "benefit recipient" (under any entitlement program, including Social Security).
4. Include litigation involving ONLY the protection of EXCLUSIVELY PRIVATE property and rights beyond the civil legislative jurisdiction of any de jure government to take away, control, or impair.
5. Include common law or constitutional litigation that does not acquire the "force of law" from the consent of the parties protected by it.


4.20 Sovereign

The word "sovereign" when referring to humans or governments means all the following:

1. A human being and NOT a "government". Only human beings are "sovereign" and only when they are acting in strict obedience to the laws of their religion. All powers of government are delegated from the PEOPLE and are NOT "divine rights". Those powers in turn are only operative when government PREVENTS the conversion of PRIVATE rights into PUBLIC rights. When that goal is avoided or undermined or when law is used to accomplish involuntary conversion, we cease to have a government and instead end up with [a private, de facto for profit corporation that has no sovereign immunity and cannot abuse sovereign immunity to protect its criminal thefts from the people](#).
2. EQUAL in every respect to any and every government or actor in government. All governments are legal "persons" and under our Constitutional system, ALL "persons" are equal and can only become UNEQUAL in relation to each other WITH their EXPRESS and NOT IMPLIED consent. Since our Constitutional rights are unalienable per the Declaration of Independence, then we can't become unequal in relation to any government, INCLUDING through our consent.
3. Not superior in any way to any human being within the jurisdiction of the courts of any country.
4. Possessing the EQUAL right to acquire rights over others by the same mechanisms as the government uses. For instance, if the government encourages the filing of FALSE information returns that essentially "elect" people into public office without their consent, then we have an EQUAL right to elect any and every government or officer within government into our PERSONAL service as our PERSONAL officer without THEIR consent. See:
 [Correcting Erroneous Information Returns, Form #04.001](#).
5. Subject to the criminal laws of the jurisdiction they are physically situated in, just like everyone else. This provision excludes "quasi criminal provisions" within civil franchises, such as tax crimes.
6. The origin of all authority delegated to the government per the Declaration of Independence.
7. Reserving all rights and delegating NONE to any and every government or government actor. U.C.C. 1-308 and its predecessor, U.C.C. 1-207.
8. Not consenting to any and every civil franchise offered by any government.
9. Possessing the same sovereign immunity as any government. Hence, like the government, any government actor asserting a liability or obligation has the burden of proving on the record of any court proceeding EXPRESS WRITTEN consent to be sued before the obligation becomes enforceable.
10. Claiming no civil or franchise status under any statutory franchise, including but not limited to "citizen", "resident", "driver" (under the vehicle code), "spouse" (under the family code), "taxpayer" (under the tax code). Any attempt to associate a statutory status and the public rights it represents against a non-consenting party is THEFT and SLAVERY and INJUSTICE.
11. Acting as a fiduciary, agent, and trustee on behalf of God 24 hours a day, seven days a week as an ambassador of a legislatively foreign jurisdiction and as a public officer of "Heaven, Inc.", a private foreign corporation. God is the ONLY "sovereign" and the source of all sovereignty. We must be acting as His agent and fiduciary before we can exercise any sovereignty at all. Any attempt by so-called "government" to interfere with our ability to act as His fiduciaries is a direct interference with our right to contract

and the free exercise of religion. See:

 [Delegation of Authority Order from God to Christians, Form #13.007](#)

12. Capable of being civilly sued ONLY under the common law and equity and not under any statutory civil law. All statutory civil laws are law for government and public officers, and NOT for private human beings. They are civil franchises that only acquire the "force of law" with the consent of the subject. See:
 [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)
13. Protected from the civil statutory law by the First Amendment requirement for separation of church and state because we Christians are the church and our physical body is the "temple" of the church. See: [1 Cor. 6:19](#).
14. Responsible for all the injuries they cause to every other person under equity and common law ONLY, and not under civil statutory law.

4.21 Anarchy

The term "anarchy" implies any one or more of the following, and especially as regards so-called "governments". An important goal of this site is to eliminate all such "anarchy":

1. Are superior in any way to the people they govern UNDER THE LAW.
2. Are not directly accountable to the people or the law. They prohibit the PEOPLE from criminally prosecuting their own crimes, reserving the right to prosecute to their own fellow criminals. Who polices the police? THE CRIMINALS.
3. Enact laws that exempt themselves. This is a violation of the Constitutional requirement for equal protection and equal treatment and constitutes an unconstitutional Title of Nobility in violation of Article 1, Section 9, Clause 8 of the United States Constitution.
4. Only enforce the law against others and NOT themselves, as a way to protect their own criminal activities by persecuting dissidents. This is called "selective enforcement". In the legal field it is also called "professional courtesy". Never kill the goose that lays the STOLEN golden eggs.
5. Break the laws with impunity. This happens most frequently when corrupt people in government engage in "selective enforcement", whereby they refuse to prosecute or interfere with the prosecution of anyone in government. The Department of Justice (D.O.J.) or the District Attorney are the most frequent perpetrators of this type of crime.
6. Are able to choose which laws they want to be subject to, and thus refuse to enforce laws against themselves. The most frequent method for this type of abuse is to assert sovereign, official, or judicial immunity as a defense in order to protect the wrongdoers in government when they are acting outside their delegated authority, or outside what the definitions in the statutes EXPRESSLY allow.
7. Impute to themselves more rights or methods of acquiring rights than the people themselves have. In other words, who are the object of PAGAN IDOL WORSHIP because they possess "supernatural" powers. By "supernatural", we mean that which is superior to the "natural", which is ordinary human beings.
8. Claim and protect their own sovereign immunity, but refuse to recognize the same EQUAL immunity of the people from whom that power was delegated to begin with. Hypocrites.
9. Abuse sovereign immunity to exclude either the government or anyone working in the government from being subject to the laws they pass to regulate everyone ELSE'S behavior. In other words, they can choose WHEN they want to be a statutory "person" who is subject, and when they aren't. Anyone who has this kind of choice will ALWAYS corruptly exclude themselves and include everyone else, and thereby enforce and implement an unconstitutional "Title of Nobility" towards himself. On this subject, the U.S. Supreme Court has held the following:

"No man in this country [including legislators of the government as a legal person] is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate seized and converted to the use of the government without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights," 106 U.S., at 220, 221. [United States v. Lee, 106 U.S. 196, 1 S. Ct. 240 (1882)]

10. Have a monopoly on anything, INCLUDING "protection", and who turn that monopoly into a mechanism to force EVERYONE illegally to be treated as uncompensated public officers in exchange for the "privilege" of being able to even exist or earn a living to support oneself.
11. Can tax and spend any amount or percentage of the people's earnings over the OBJECTIONS of the people.
12. Can print, meaning illegally counterfeit, as much money as they want to fund their criminal enterprise, and thus to be completely free from accountability to the people.
13. Deceive and/or lie to the public with impunity by telling you that you can't trust anything they say, but force YOU to sign everything under penalty of perjury when you want to talk to them. 26 U.S.C. §6065.

In support of the above definition of "anarchy", here is how the U.S. Supreme Court defined it:

"Decency, security, and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the law scrupulously. Our government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means—to declare that the government may commit crimes in order to secure the conviction of a private criminal—would bring terrible retribution. Against that pernicious doctrine this court should resolutely set its face."
[Olmstead v. United States, 277 U.S. 438 (1928)]

The above requirements are a consequence of the fact that the foundation of the United States Constitution is [EQUAL protection and EQUAL treatment](#). Any attempt to undermine equal rights and equal protection described above constitutes:

1. The establishment of a state sponsored religion in violation of the First Amendment and the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B. That religion is described in: [Socialism: The New American Civil Religion, Form #05.016](#). The object of worship of such a religion is imputing "supernatural powers" to civil rulers and forcing everyone to worship and serve said rulers as "superior beings".
2. The establishment of an unconstitutional Title of Nobility in violation of [Article 1, Section 9, Clause 8 of the United States Constitution](#).

4.22 Political

The term "political" as used throughout our website in reference to us or our activities:

1. Excludes the endorsement of specific candidates for political office.
2. Excludes any motivation that might result in a revocation of 26 U.S.C. §501(c)(4) status.
3. Excludes activities of public officers or agents of the government.
4. Excludes those who are "persons", "individuals", "taxpayers" under any revenue law.
5. Excludes those with a domicile or residence "in this State", meaning the government.
6. Includes efforts to educate the public about the law and the legal limits upon the jurisdiction of those in the government.

7. Includes ONLY EXCLUSIVELY PRIVATE people beyond the [civil legislative control](#) of the specific government affected by the policy.
8. Involves the protection of purely private property and private rights exclusively owned by human beings and not businesses or artificial entities of any description.
9. Includes activities undertaken ONLY in the fulfillment of [purely religious goals as a full time fiduciary of God under the Bible trust indenture](#).

4.23 Non-citizen national

The term "non-citizen national" MEANS a human being born in a constitutional state and domiciled or at least physically present there. These people are described in [8 U.S.C. §1101\(a\)\(21\)](#). They are STATUTORY "non-resident non-persons" as described in [Non-Resident Non-Person Position, Form #05.020](#). It DOES NOT mean or include those who are:

1. [Domiciled](#) either abroad or on federal territory.
2. Statutory "nationals and citizens of the United States[**] at birth" per [8 U.S.C. §1401](#). These people are born in federal territories exclusively.
3. Statutory "national but not citizen of the United States[**] at birth" per [8 U.S.C. §1408](#). These people are born in federal possessions such as Puerto Rico.
4. Statutory "citizens of the United States[**]" per [8 U.S.C. §1101\(a\)\(22\)\(A\)](#).
5. Statutory "national of the United States***" per [8 U.S.C. §1101\(a\)\(22\)](#).

4.24 State National

The term "state national" means those who are born in a Constitutional but not Statutory "State" as described in the Fourteenth Amendment. Equivalent to a "non-citizen national of the United States OF AMERICA". EXCLUDES any of the following:

1. STATUTORY "person" under [26 U.S.C. §6671\(b\)](#) and [§7343](#).
2. Statutory "national and citizen of the United States** at birth" as defined in [8 U.S.C. §1401](#). This is a territorial citizen rather than a state citizen.
3. "citizen of the United States**[federal zone]" under [26 U.S.C. §911](#), [26 U.S.C. §3121\(e\)](#), or [26 C.F.R. §1.1-1\(c\)](#).
4. "National but not citizen of the United States** at birth" under [8 U.S.C. §1408](#). This is a person born in a federal possession RATHER than a state of the Union.
5. "U.S.[**] non-citizen national" under [8 U.S.C. §1452](#). This is a person born in a federal possession RATHER than a state of the Union.
6. STATUTORY "U.S. person" as defined in [26 U.S.C. §7701\(a\)\(30\)](#), which is a human being born and domiciled on federal territory not within the exclusive jurisdiction of any Constitutional state.

The term is equivalent to "American National" as used by the Department of State in [8 U.S.C. §1502](#). "state" for a foreign national = the country of which that person is a national. "state" for an American national is the United States of America, or just America. "state" is not defined in 8 U.S.C. although "State" is defined in [8 U.S.C. §1101\(a\)\(36\)](#) and they are NOT equivalent. See [8 U.S.C. §1101\(a\)\(21\)](#) for another reference to a "state national". Remember the context of [8 U.S.C. §1101](#) is immigration and nationality. So when we speak of a state in this context, we are talking about international states. In that context, American nationality (or U.S. nationality) is what we are--nationality of California is meaningless in this context. So to say you are a national of California is to say you are a national of the United States[***] OF AMERICA or an American National.

For the purposes of "State", the following definition applies:

State

As a noun, a people permanently occupying a fixed territory bound together by common habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other states. The section of territory occupied by one of the United States. The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public; as in the title of a case, "The State v. A. B." The circumstances or condition of a being or thing at a given time.

[The Free Dictionary, Farlex; SOURCE: <https://legal-dictionary.thefreedictionary.com/state>]

4.25 "Non-Person" or "non-resident non-person"

The term "[non-person](#)" or "[non-resident non-person](#)" ([Form #05.020](#)) as used on this site we define to be a human who is all of the following:

1. Tax status:
 - 1.1. Is NOT a STATUTORY "nonresident alien individual" as defined in [26 U.S.C. §1441\(e\)](#) and [26 C.F.R. §1.1441-1\(c\)\(3\)\(ii\)](#), both of which are alien residents of Puerto Rico AND NO ONE ELSE.
 - 1.2. Because they are "nonresident aliens" but not "nonresident alien individuals", then they are not a statutory "person". You must be a statutory "individual" to be a statutory "[person](#)" per [26 U.S.C. §7701\(a\)](#) if you are a man or woman.
More on this at: [Tax Status Presentation, Form #12.043](#).
2. Not domiciled on federal territory and not representing a corporate or governmental office that is so domiciled under [Federal Rule of Civil Procedure 17](#). See [Form #05.002](#) for details.
3. Not engaged in a public office within any government. This includes the civil office of "person", "individual", "citizen", or "resident". See [Form #05.037](#) and [Form #05.042](#) for court-admissible proof that statutory "persons", "individuals", "citizens", and "residents" are public offices.
4. Not "purposefully or consensually availing themselves" of commerce with any government. Therefore, they do not waive sovereign immunity under the [Foreign Sovereign Immunities Act \(FSIA\), 28 U.S.C. Chapter 97](#).
5. Obligations and Rights in relation to Governments:
 - 5.1. Waives any and all privileges and immunities of any civil status and all rights or "entitlements" to receive "benefits" or "civil services" from any government. It is a maxim of law that [REAL de jure governments \(Form #05.043\)](#) MUST give you the right to not receive or be eligible to receive "benefits" of any kind. See [Form #05.040](#) for a description of the SCAM of abusing "benefits" to destroy sovereignty. The reason is because they MUST guarantee your right to be self-governing and self-supporting:

Invito beneficium non datur.

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

Potest quis renunciare pro se, et suis, juri quod pro se introductum est.

A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.

Quilibet potest renunciare juri pro se inducto.

Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.

[Bouvier's Maxims of Law, 1856;

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

- 5.2. Because they are not in receipt of or eligible to receive property or benefits from the government, they owe no CIVIL STATUTORY obligations to that government or any STATUTORY "citizen" or STATUTORY "resident", as "obligations" are described in [California Civil Code Section 1428](#). This means they are not party to any contracts or compacts and have injured NO ONE as injury is defined NOT by statute, but by the common law. See [Form #12.040](#) for further details on the definition of "obligations".
- 5.3. Because they owe no statutory civil obligations, the definition of "justice" REQUIRES that they MUST be left alone by the government. See [Form #05.050](#) for a description of "[justice](#)".
6. For the purposes of citizenship on government forms:
- 6.1. Does NOT identify as a STATUTORY "citizen" ([8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#)), "resident" (alien under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)), "U.S. citizen" (not defined in any statute), "U.S. resident" (not defined in any statute), or "U.S. person" ([26 U.S.C. §7701\(a\)\(30\)](#)).
- 6.2. Identifies themselves as a "national" per [8 U.S.C. §1101\(a\)\(21\)](#) and per common law by virtue of birth or naturalization within the CONSTITUTIONAL "United States****".
7. Earnings originate from outside:
- 7.1. The [STATUTORY "United States"](#) as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone) and
- 7.2. The U.S. government federal corporation as a privileged legal fiction.
Thus, their earnings are not includible in "[gross income](#)" under [26 U.S.C. §871](#) and are a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#). See [26 C.F.R. §1.872-2\(f\)](#) for proof.
8. Does not and cannot earn STATUTORY "[wages](#)" as defined in [26 U.S.C. §3401](#) (a) for services performed outside the [STATUTORY "United States"](#) as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone). Not subject to "wage" withholding of any kind for such services per [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#).
9. Expressly exempt from income tax reporting under:
- 9.1. [26 C.F.R. §1.1441-1\(b\)\(5\)\(i\)](#).
- 9.2. [26 C.F.R. §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#).
- 9.3. [26 C.F.R. §1.6041-4\(a\)\(1\)](#).
10. Exempt from backup withholding because earnings are not reportable by [26 U.S.C. §3406](#). Only "reportable payments" are subject to such withholding.
11. Because they are exempt from income tax reporting and therefore withholding, they have no "taxable income".
- 11.1. Only reportable income is taxable.
- 11.2. There is NO WAY provided within the Internal Revenue Code to make earnings not connected to a [statutory "trade or business"/public office \(Form #05.001\)](#) under [26 U.S.C. §6041](#) reportable.
- 11.3. The only way to make earnings of a nonresident alien not engaged in the "trade or business" franchise taxable under [26 U.S.C. §871\(a\)](#) is therefore only when the PAYOR is lawfully engaged in a "trade or business" but the PAYEE is not. This situation would have to involve the U.S. government ONLY and not private parties in the states of the Union. The information returns would have to be a [Form 1042s](#). It is a crime under [18 U.S.C. §912](#) for a private party to occupy a public office or to impersonate a public office, and Congress cannot establish public offices within the exclusive jurisdiction of the states of the Union to tax them, according to the [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 68 S.Ct. 331 \(1866\)](#).
12. Continue to be a "[national of the United States](#)" ([Form #05.006](#)) and not lose their CONSTITUTIONAL citizenship while filing form 1040NR. See [26 U.S.C. §873\(b\)\(3\)](#). They do NOT need to "expatriate" their nationality to file as a "nonresident alien" and will not satisfy the conditions in [26 U.S.C. §877](#) (expatriation to avoid tax). Expatriation is loss of NATIONALITY, and NOT loss of STATUTORY "citizen" status under [8 U.S.C. §1401](#).
13. If they submit a Form W-8 to control withholding and revoke Form W-4, then they:
- 13.1. Can submit [SSA Form 7008](#) to correct their SSA earnings to zero them out. See [SEDM Form #06.042](#).
- 13.2. Can use [IRS Form 843](#) to request a full refund or abatement of all FICA and Medicare taxes withheld if the employer or business associate continues to file W-2 forms or withhold against your wishes. See [SEDM Form #06.043](#).
14. Are eligible to replace the SSN with a TEMPORARY International Taxpayer Identification Number (ITIN) that expires AUTOMATICALLY every year and is therefore NOT permanent and changes. If you previously applied for an SSN and were ineligible to participate, you can terminate the SSN and replace it with the ITIN. If you can't prove you were ineligible for Social Security, then they will not allow you to replace the SSN with an ITIN. See:
- 14.1. [Form W-7](#) for the application.
- 14.2. [Understanding Your IRS Individual Taxpayer Identification Number, Publication 1915](#)
- 14.3. [Why You Aren't Eligible for Social Security, Form #06.002](#) for proof that no one within the exclusive jurisdiction of a constitutional state of the Union is eligible for Social Security.
15. Must file the paper version of IRS Form 1040NR, because there are no electronic online providers that automate the preparation of the form or allow you to attach the forms necessary to submit a complete and accurate return that correctly reflects your status. This is in part because the IRS doesn't want to make it easy or convenient to leave their slave plantation.
16. Is a SUBSET of "[nonresident aliens](#)" who are not required to have or to use Social Security Numbers (SSNs) or Taxpayer Identification Numbers (TINs) in connection with tax withholding or reporting. They are expressly exempted from this requirement by:
- 16.1.. [31 C.F.R. §1020.410\(b\)\(3\)\(x\)](#).
- 16.2.. [26 C.F.R. §301.6109-1\(b\)\(2\)](#).
- 16.3.. [W-8BEN Inst. p. 1.2.4.5 \(Cat 25576H\)](#).
- 16.4.. [Instructions for the Requesters of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY, p. 1.2.6 \(Cat 26698G\)](#).
- 16.5.. [Pub 515 Inst. p. 7 \(Cat. No 16029L\)](#).
- More on SSNs and TINs at:
[About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)
[About SSNs and TINs on Government Forms and Correspondence, Form #04.104](#)

They are "non-persons" BY VIRTUE of not benefitting from any civil statutory privilege and therefore being "PRIVATE". By "privilege", we mean ANY of the things described in [5 U.S.C. 553\(a\)\(2\)](#):

[5 U.S. Code § 553 - Rule making](#)

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

[. .]

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

The above items all have in common that they are PROPERTY coming under [Article 4, Section 3, Clause 2](#) of the Constitution that is loaned or possessed or granted temporarily to a human being with legal strings attached. Thus, Congress has direct legislative jurisdiction not only over the property itself, but over all those who USE, BENEFIT FROM, or HAVE such property physically in their custody or within their temporary control. We remind the reader that Congress enjoys control over their own property NO MATTER WHERE it physically is, including states of the Union, and that it is the MAIN source of their legislative jurisdiction within the exclusive jurisdiction of Constitutional states of the Union!:

[United States Constitution](#)
[Article 4, Section 3, Clause 2](#)

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

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

[Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]

By property, we mean all the things listed in [5 U.S.C. §553\(a\)\(2\)](#) such as SSNs (property of the government per [20 C.F.R. §422.103\(d\)](#)), contracts (which are property), physical property, chattel property, "benefits", "offices", [civil statuses](#), privileges, civil statutory remedies, etc. A "public office" is, after all, legally defined as someone in charge of the PROPERTY of the "public":

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

[Black's Law Dictionary, Fourth Edition, p. 1235]

Even the public office ITSELF is property of the national government, so those claiming any civil statutory status are claiming a civil office within the government. It is otherwise unconstitutional to regulate private property or private rights. The only way you can surrender your private status is voluntarily adopt an office or civil status or the "benefits", "rights", or privileges attaching to said office or status, as we prove in:

1. [Civil Status \(Important\)-SEDM](#)
2. [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#)
3. [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)

It is custody or "benefit" or control of government/public property that grants government control over those handling or using such property:

"The State in such cases exercises no greater right than an individual may exercise over the use of his own property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it."

[Munn v. Illinois, 94 U.S. 113 (1876)]

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

Curses of Disobedience [to God's Laws]

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

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

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

You cannot MIX or comingle PRIVATE property with PUBLIC property without converting the PRIVATE property ownership from absolute to qualified. You must keep them SEPARATE at all times and it is the MAIN and MOST IMPORTANT role of government to maintain that separation. Governments, after all, are created ONLY to protect private property and the FIRST step in that protection is to protect PRIVATE property from being converted to PUBLIC property. For proof, see:

[Separation Between Public and Private Course, Form #12.025](#)
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

What Congress is doing is abusing its own property to in effect create "de facto public offices" within the government, in violation of [4 U.S.C. §72](#), as is proven in:

[Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052](#)
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

This is how we describe the reason why people should avoid privileges and thereby avoid possession, custody, use, or "benefit" of government/public property on the opening page of our site:

"People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All are treated equally under [REAL "law"](#). The only way to remain truly free and equal under the civil law is to avoid seeking government civil services, benefits, property, [special or civil status](#), exemptions, privileges, or special treatment. All such pursuits of government services or property require [individual and lawful consent](#) to a [franchise](#) and the surrender of [inalienable constitutional rights](#) AND [EQUALITY](#) in the process, and should therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or property from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or her behalf. All [just rights](#) spring from responsibilities/obligations under the [laws of a higher power](#). If that higher power is God, you can be [truly and objectively free](#). If it is government, you are [guaranteed to be a slave](#) because they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. [If you want it really bad from people with a monopoly, then you will get it REALLY bad. Bend over](#). There are NO constitutional limits on the price government can charge for their monopoly services or property. Those who want no responsibilities can have no [real/PRIVATE rights](#), but only privileges dispensed to wards of the state which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just like self-ownership and personal responsibility. For the biblical version of this paragraph, read [1 Sam. 8:10-22](#). For the reason God answered Samuel by telling him to allow the people to have a king, read [Deut. 28:43-51](#), which is God's curse upon those who allow a king above them. [Click Here](#) for a detailed description of the legal, moral, and spiritual consequences of violating this paragraph."

[SEDM Opening Page; <http://sedm.org>]

"Non-resident Non-Person" or "non-person" are synonymous with "transient foreigner", "in transitu", and "stateless" (in relation to the national government). We invented this term. The term does not appear in federal statutes because statutes cannot even define things or people who are not subject to them and therefore foreign and sovereign. The term "non-individual" used on this site is equivalent to and a synonym for "non-person" on this site, even though STATUTORY "individuals" are a SUBSET of "persons" within the Internal Revenue Code. Likewise, the term "private human" is also synonymous with "non-person". Hence, a "non-person":

1. Retains their sovereign immunity. They do not waive it under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 or the longarm statutes of the state they occupy.
2. Is protected by the United States Constitution and not federal statutory civil law.
3. May not have federal statutory civil law cited against them. If they were, a violation of Federal Rule of Civil Procedure 17 and a constitutional tort would result if they were physically present on land protected by the United States Constitution within the exterior limits of states of the Union.
4. Is on an equal footing with the United States government in court. "Persons" would be on an UNEQUAL, INFERIOR, and subservient level if they were subject to federal territorial law.

Don't expect vain public servants to willingly admit that there is such a thing as a human "non-person" who satisfies the above criteria because it would undermine their systematic and treasonous plunder and enslavement of people they are supposed to be protecting. However, the U.S. Supreme Court has held that the "right to be left alone" is the purpose of the constitution. *Olmstead v. United States*, 277 U.S. 438. A so-called "government" that refuses to leave you alone or respect or protect your sovereignty and equality in relation to them is no government at all and has violated the purpose of its creation described in the Declaration of Independence. Furthermore, anyone from the national or state government who refuses to enforce this status, or who imputes or enforces any status OTHER than this status under any law system other than the common law is:

1. "purposefully availing themselves" of commerce within OUR jurisdiction.
2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status" they are presuming we have but never expressly consented to have.
3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are not physically in and do not consent to a civil domicile in.
4. Consenting to our Member Agreement.
5. Waiving official, judicial, and sovereign immunity.
6. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.
7. Compelling us to contract with the state under the civil statutory "social compact".
8. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.
9. Engaged in a constitutional tort.

If freedom and self-ownership or "ownership" in general means anything at all, it means the right to deny any and all others, including governments, the ability to use or benefit in any way from our body, our exclusively owned private property, and our labor.

"We have repeatedly held that, as to property reserved by its owner for private use, "the right to exclude [others is] 'one of the most essential sticks in the bundle of rights that are commonly characterized as property.'" [Loretto v. Teleprompter Manhattan CATV Corp.](#), 458 U.S. 419, 433 (1982), quoting [Kaiser Aetna v. United States](#), 444 U.S. 164, 176 (1979)."
[*Nollan v. California Coastal Comm'n*, 483 U.S. 825 (1987)]

"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property right,[11] falls within this category of interests that the Government cannot take without compensation."
[*Kaiser Aetna v. United States*, 444 U.S. 164 (1979)]

FOOTNOTES:

[11] See, e. g., [United States v. Pueblo of San Ildefonso](#), 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); [United States v. Lutz](#), 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude others from enjoying it." [International News Service v. Associated Press](#), 248 U.S. 215, 250 (1918) (dissenting opinion).

4.26 "Advice" or "legal advice"

The term "advice" or "legal advice" means education about tools, facts, remedies, and options for making your own informed choice. It does not include any method of: 1. Transferring liability or responsibility from the person asking to the person responding; 2. Anything that could be classified as "legal advice" or "law practice" as used in any statute or enacted law; 3. Anything that could be classified as factual or a basis for belief or reliance upon the person asked in connection with commercial speech subject to government protection or regulation.

4.27 Socialism

The term "socialism" means any attempt by any government to use civil legislation to abolish private property or to convert private property ownership to public property, public rights, or privileges, whether by consent or by theft. "Ownership" and "control" are synonymous for the purpose of this definition. Such property includes land, labor, physical objects, chattel property, or constitutional rights.

Examples of the implementation of socialism include the following activities by government:

1. Government Franchises and licensing. See: [Government instituted Slavery Using Franchises](https://sedm.org/Forms/05-MemLaw/Franchises.pdf), Form #05.030
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>
2. Civil statutes when enforced against those not consensually serving WITHIN the government. See: [Why Statutory Civil Law is Law for Government and Not Private Persons](https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf), Form #05.037
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
3. Domicile, which is a civil statutory protection franchise. See: [Why Domicile and Becoming a "Taxpayer" Require Your Consent](https://sedm.org/Forms/05-MemLaw/Domicile.pdf), Form #05.002
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
4. Income and excise taxation. See: [The "Trade or Business" Scam](https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf), Form #05.001
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
5. Extraterritorial civil enforcement under the COLOR, but without the actual AUTHORITY of law. against parties not domiciled within the jurisdiction or venue doing the enforcement. See: [Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union](https://sedm.org/Forms/05-MemLaw/ChallengeToIRSEnforcementAuth.pdf), Form #05.052
<https://sedm.org/Forms/05-MemLaw/ChallengeToIRSEnforcementAuth.pdf>
6. Any attempt to change the [civil status \(Form #13.008\)](https://sedm.org/Forms/05-MemLaw/CivilStatus.pdf) of parties situated extraterritorially without the exclusive jurisdiction of the lawmaker with or without their express or implied [consent \(Form #05.003\)](https://sedm.org/Forms/05-MemLaw/CivilStatus.pdf). The result is that they are made to APPEAR as parties domiciled within the civil jurisdiction or venue of the lawmaker. See: [Government Identity Theft](https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf), Form #05.046
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>
7. Any attempt to offer a "benefit" or franchise without recognizing or enforcing the right to NOT participate or to quit on any and every form administering the program. Thus, the program is TREATED as mandatory by fiat but in fact is voluntary. This violates the common law maxim that you have a right to refuse a "benefit". See: [Avoiding Traps in Government Forms Course](https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf), Form #12.023
<https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>

The result of implementing socialism through civil legislation is ultimately to abolish constitutional or common law protections for property, and to replace them with legislatively granted civil privileges that come with obligations and a corresponding surrender of said rights. Below is how we describe this process on the opening page of our website:

People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All are treated equally under REAL "law". The only way to remain truly free and equal under the civil law is to avoid seeking government civil services, benefits, property, special or civil status, exemptions, privileges, or special treatment. All such pursuits of government services or property require individual and lawful consent to a franchise and the surrender of inalienable constitutional rights AND EQUALITY in the process, and should therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or property from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or her behalf. All just rights spring from responsibilities/obligations under the laws of a higher power. If that higher power is God, you can be truly and objectively free. If it is government, you are guaranteed to be a slave because they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. If you want it really bad from people with a monopoly, then you will get it REALLY bad. Bend over. There are NO constitutional limits on the price government can charge for their monopoly services or property. Those who want no responsibilities can have no real/PRIVATE rights, but only privileges dispensed to wards of the state which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just like self-ownership and personal responsibility. For the biblical version of this paragraph, read 1 Sam. 8:10-22. For the reason God answered Samuel by telling him to allow the people to have a king, read Deut. 28:43-51, which is God's curse upon those who allow a king above them. Click Here for a detailed description of the legal, moral, and spiritual consequences of violating this paragraph.

[SEDM Website Opening Page; <http://sedm.org>]

For the purpose of this definition "socialism" does NOT include "social control over the means of production" as most contemporary reference sources FALSELY identify it. Early dictionaries defined it consistent with our definition but over the years, the word has fairly recently been redefined to REMOVE the mention of abolition of private property from the definition. This was done so that statistis would conveniently stop having to APOLOGIZE for government theft through the legislative process. For examples of this phenomenon, see:

[Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "socialism"](#)

It is important to emphasize here that when you want to stop public opposition to a government activity such as theft or conversion of private property, the easiest way is to redefine terms so that there is no word that accurately refers to the activity that is being opposed. The result is that you have eliminated vocabulary that could describe the thing being opposed, and thus to eliminate the political opposition entirely. This approach, in fact, is the heart of the modern phenomenon of "Identity politics": Control public opinion and public opposition by controlling language.

An important goal of this website is to ELIMINATE all forms of socialism as defined here, and thus to restore the supremacy of individual rights over governmental rights to our political and democratic processes and institutions. For details on the evils of socialism, see:

1. [Socialism: The New American Civil Religion](https://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf), Form #05.016
<https://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf>
2. [Social Security: Mark of the Beast](http://famguardian.org/Publications/SocialSecurity/TOC.htm), Form #11.407
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

4.28. "Grant" or "loan"

The term "grant" or "loan", in the context of this website and especially in relation to any type of property or right or to "franchises" generally, means a temporary conveyance or transfer of physical custody or possession of absolutely owned property with legal strings or conditions attached by the grantor in which there are no moities or usufructs over the property held or reserved by the party to whom the property is loaned or temporarily conveyed.

1. The grantor or lender is the "Merchant" under U.C.C. §2-104(1).
2. The recipient or borrower of the property conveyed is the "Buyer" under U.C.C. §2-103(1)(a).
3. The property loaned can include land, physical/chattel property, rights, or privileges.
4. The legal relation or "privity" created between the grantor and the borrower or recipient is referred to as a "franchise". All franchises are contracts or agreements of one

kind or another. Franchises are defined as "a privilege [meaning "property"] in the HANDS of a subject". Receipt of the property by the Buyer, in fact is what MAKES them the "subject"

In the context of GOVERNMENT grants of property:

1. This conveyance of property is the foundation of ALL governmental civil statutory privileges and most civil statutory law, as explained in [Why Civil Statutory Law is Law for Government and Not Private Persons, Form #05.037](#).
2. The constitutional authority for such grants is [Article 4, Section 3, Clause 2](#) of the U.S. Constitution, which allows Congress to "dispose of and make all needful rules and Regulations respecting the Territory or other property belonging to the United States".
3. Those receiving the granted property and the associated privileges essentially waive their constitutional rights under the Brandeis Rules of the U.S. Supreme Court, [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 \(1936\)](#).
4. Individual agencies of the government are created to manage the SPECIFIC property and franchises and privileges loaned or granted, and such agencies DO NOT have jurisdiction over PRIVATE parties NOT in receipt or eligible to receive said property. These agencies are referred to as "the administrative state". [Click here](#) for details on the "Administrative State".
5. Types of property that may be loaned must fit within [5 U.S.C. §553\(a\)\(2\)](#).
6. In the context of GOVERNMENT property so granted or loaned to the public, the party in temporary custody of the property is legally defined as a "public officer" subject to DIRECT legislative control of Congress WITHOUT the need for implementing regulations pursuant to [5 U.S.C. §553\(a\)](#), and [44 U.S.C. §1505\(a\)\(1\)](#).

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

[Black's Law Dictionary, Fourth Edition, p. 1235]

7. Jurisdiction over government property extends EXTRATERRITORIALY and INTERNATIONALLY, and thus grants can occur anywhere in the world and may cross state borders and reach into a Constitutional state of the Union.
8. There is NO CONSTITUTIONAL AUTHORITY EXPRESSLY GRANTED that allows government to abuse government property to CREATE new public offices. This is a usurpation and an invasion of the states in violation of [Article 4, Section 4](#) of the Constitution.
9. This source of jurisdiction is the MAIN source of jurisdiction in the case of the income tax, which is an excise tax and a franchise tax upon federal offices legislatively created by Congress but usually implemented ILLEGALLY and UNCONSTITUTIONALLY within states of the Union, as described in [Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form #05.052](#).

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

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

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

God vehemently forbids Christians from participating in any grants or loans of government property and warns Christians that they will be CURSED if they participate. This curse is the STRONGEST and SCARRIEST curse in all the bible:

Curses of Disobedience [to God's Laws]

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

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

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

The reason God forbids becoming and borrower of government property is that the legal relation created by the transaction, being a franchise or contract or agreement, causes

conflicts of interest and allegiance and sin.

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

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

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

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

So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up their voices and wept.

[Judges 2:1-4, Bible, NKJV]

God also says that the only thing that Christians are allowed to be in relation to any and all governments is Merchants.

*"For the Lord your God will bless you just as He promised you; **you shall lend to many nations, but you shall not borrow**; you shall reign over many nations, but they shall not reign over you."
[Deut. 15:6, Bible, NKJV]*

*"The Lord will open to you His good treasure, the heavens, to give the rain to your land in its season, and to bless all the work of your hand. **You shall lend to many nations, but you shall not borrow.**"
[Deut. 28:12, Bible, NKJV]*

*"**You shall not charge interest to your brother**--interest on money or food or anything that is lent out at interest."
[Deut. 23:19, Bible, NKJV]*

*"To a foreigner you may charge interest, but to your brother you shall not charge interest, that the Lord your God may bless you in all to which you set your hand in the land which you are entering to possess."
[Deut. 23:20, Bible, NKJV]*

For more information on the subject of franchises and their perils and pitfalls, see:

1. [Government Franchises Course](https://sedm.org/Forms/FormIndex.htm), Form #12.012
<https://sedm.org/Forms/FormIndex.htm>
2. [Government Instituted Slavery Using Franchises](https://sedm.org/Forms/FormIndex.htm), Form #05.030.
<https://sedm.org/Forms/FormIndex.htm>
3. [How Scoundrels Corrupted Our Republican Form of Government](https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm), Family Guardian Fellowship (OFFSITE LINK)
<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

For tools and tactics to FIGHT the EXTRATERRITORIAL abuse of franchises and the UNCONSTITUTIONAL grants of government property that implement them, see:

1. [Path to Freedom](https://sedm.org/Forms/FormIndex.htm), Form #09.015, Sections 5.5 through 5.8
<https://sedm.org/Forms/FormIndex.htm>
2. [Separation Between Public and Private Course](https://sedm.org/Forms/FormIndex.htm), Form #12.025
<https://sedm.org/Forms/FormIndex.htm>
3. [Private Right or Public Right? Course](https://sedm.org/Forms/FormIndex.htm), Form #12.044
<https://sedm.org/Forms/FormIndex.htm>
4. [Lawfully Avoiding Government Obligations Course](https://sedm.org/Forms/FormIndex.htm), Form #12.040
<https://sedm.org/Forms/FormIndex.htm>
5. [Proof of Claim: Your Main Defense Against Government Greed and Corruption](https://sedm.org/Forms/FormIndex.htm), Form #09.073
<https://sedm.org/Forms/FormIndex.htm>
6. [Federal Enforcement Authority Within States of the Union](https://sedm.org/Forms/FormIndex.htm), Form #05.032
<https://sedm.org/Forms/FormIndex.htm>
7. [Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union](https://sedm.org/Forms/FormIndex.htm), Form #05.052
<https://sedm.org/Forms/FormIndex.htm>
8. [Administrative State: Tactics and Defenses Course](https://sedm.org/Forms/FormIndex.htm), Form #12.041
<https://sedm.org/Forms/FormIndex.htm>

4.29 Rules for interpreting words or terms that are not expressly defined

Other than the words defined above, all words used on this website and in the materials on it shall:

1. Have **only** the common meaning ascribed to them.
2. Be associated with the **EXCLUSIVELY PRIVATE** status beyond the reach of civil statutory law.
3. **NOT** be construed in any way to have the statutory meaning found in any federal or state law.
4. **NOT** be associated with a "public office", "publici juris", or "public interest", or anything within the **CIVIL** jurisdiction of any state or federal court.
5. Be subject to enforcement only in the context of the common law where perfect equity and equality is enforced between the government and any and every human being.

The only exception to this rule is that when a word is surrounded in quotation marks and preceded or succeeded by an indication of the legal definition upon which it is based, then and only then will it assume the legal definition.

The legal or statutory definitions for words used by this ministry in turn:

1. Shall be based FIRST upon statutory definitions provided.
2. Shall conclusively be presumed to EXCLUDE the ordinary or EXCLUSIVELY PRIVATE civil context for the meaning of words. This is because the ability to regulate EXCLUSIVELY PRIVATE conduct is REPUGNANT TO THE CONSTITUTION as held by the U.S. Supreme Court.
3. Shall rely FIRST on the [Sovereignty Forms and Instructions Online, Form #10.004, Cites By Topic](#) for the statutory definitions.
4. May not ADD anything not EXPRESSLY appearing in any statute in which they are defined, if a statutory definition is provided. Any attempt to do so shall be interpreted as TREASON by the judge or government prosecutor who attempts it.

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means'... excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary." [Stenberg v. Carhart, 530 U.S. 914 (2000)]

The purpose of this requirement is to [eliminate ALL presumptions](#) from any legal proceeding about what we might write or say so that such false and unauthorized presumptions cannot be used to discredit or slander us or prejudice our rights or sovereignty. For instance, here are two examples:

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

Key to Capitalization Conventions within Laws. Whenever you are reading a particular law, including the [U.S. Constitution](#), or a statute, the Sovereign referenced in that law, who is usually the author of the law, is referenced in the law with the first letter of its name capitalized. For instance, in the U.S. Constitution the phrase "**W**e the **P**eople", "**S**tate", and "**C**itizen" are all capitalized, because these were the sovereign entities who were writing the document residing in the **S**tates. This document formed the federal government and gave it its authority. Subsequently, the federal government wrote statutes to implement the intent of the Constitution, and it became the Sovereign, but only in the context of those territories and lands ceded to it by the union states. When that federal government then refers in statutes to federal "States", for instance in [26 U.S.C. §7701\(a\)\(10\)](#) or [4 U.S.C. §110\(d\)](#), then these federal "States" are Sovereigns because they are part of the [territory](#) controlled by the Sovereign who wrote the statute, so they are capitalized. Foreign states referenced in the federal statutes then must be in lower case. The sovereign 50 union states, for example, must be in lower case in federal statutes because of this convention because they are foreign states. *Capitalization is therefore always relative to who is writing the document, which is usually the Sovereign and is therefore capitalized.* The exact same convention is used in the Bible, where all appellations of God are capitalized because they are sovereigns: "**J**esus", "**G**od", "**H**im", "**H**is", "**F**ather". These words aren't capitalized because they are proper names, but because the entity described is a [sovereign or an agent or part of the sovereign](#). The only exception to this capitalization rule is in state revenue laws, where the state legislators use the [same capitalization](#) as the Internal Revenue Code for "State" in referring to federal enclaves within their territory because they want to scam money out of you. In state revenue laws, for instance in the California Revenue and Taxation Code (R&TC) sections 17018 and 6017, "State" means a federal State within the boundaries of California and described as part of the Buck Act of 1940 found in [4 U.S.C. §§105-113](#).

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

Geographical terms: The following geographical definitions apply within the context of discussions about law.

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" ^[1]	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" ^[2] (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively ^[3]	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)^[4], and these areas do not include any of the 50 Union States. This is true in [most cases and especially in the Internal Revenue Code](#). The lower case word "state" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in section 5.2.11 of the [Great IRS Hoax, Form #11.302](#) book. In the context of the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United States**) mentioned in the Constitution for the United States of America.

FOOTNOTES:

[1] See California Revenue and Taxation Code, section 6017.

[2] See California Revenue and Taxation Code, section 17018.

[3] See, for instance, U.S. Constitution Article IV, Section 2.

[4] See <https://www.law.cornell.edu/uscode/text/48>

5. COPYRIGHT/SOFTWARE/USER LICENSE AGREEMENT

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

1. Never use or abuse the materials or services provided on this website for or in connection with:
 - 1.1 An illegal purpose that violates any enacted positive law which applies within the jurisdiction where you are situated or domiciled.
 - 1.2 An unlawful purpose.
 - 1.3 An injurious purpose cognizable under the common law of the jurisdiction where you are situated.
2. Take full complete, exclusive, and personal responsibility for the consequences of any violations of law or injuries that might occur by virtue of using the materials or services available through this website.
3. *Never* register a complaint about this website, the people who run it, the people who own the domain name, or its contents to any law enforcement or government organization. Nothing this ministry does is actionable on the part of those who use the information herein.
4. *Never* provide evidence about their experiences with this website to law enforcement or government that might be used to prosecute or punish the Ministry, any agent or officer, or any Member.
5. Compensate the officers and Members of SEDM in full for legal and attorney fees and personal time associated with defending himself/herself against any complaints registered by or evidence provided by the user to either government or law enforcement regarding this website, the materials on it, or any communications with us.
6. Substitute himself/herself as being liable for any judgments against this Ministry or its agents or Members relating to complaints filed by him/her or evidence provided by him/her to third parties or litigation initiated by him/her which result in prosecution of this Ministry or its agents or Members for the activities or offerings of the Ministry.
7. If any evidence or information is used from this website in a court trial, then the party to the suit calling the witness AND the witness submitting it to any court stipulates with the Ministry as a condition of the copyright license, pursuant to [Federal Rule of Civil Procedure 29](#) and the [Federal Rules of Criminal Procedure](#):
 - 7.1 To admit THE ENTIRE website into evidence (except the rebuttal letters), including but not limited to the [Tax Deposition CD, Form #11.301](#), the [Family Guardian Website DVD, Form #11.103](#), the [Great IRS Hoax, Form #11.302](#), etc.. No part of the website can be admitted without the ENTIRE website also being admitted and subject to examination by the jury.
 - 7.2 That everything contained on this website is factual, truthful, actionable, and accurate IN THEIR CASE but not in the case of any other Member or officer of the Ministry.
 - 7.3 To take complete and personal and exclusive responsibility for all consequences arising out of the nature of evidence they provide as being factual or actionable.
8. Agree never to refer to anything on this website as an "investment", "[tax shelter](#)", "business", or "[trade or business](#)" as defined in the Internal Revenue Code, or anything other than religious worship. None of the donations made to this ministry are refundable, and therefore they cannot be referred to as "investments", nor are ministry offerings available to "[taxpayers](#)", who are the only proper audience for "[tax shelters](#)" to begin with.
9. If any litigation results from the materials or information offered here or their use:
 - 9.1 Members and users agree to litigate ONLY in a state court WITH a jury trial under the laws of the state and not the federal government, and to allow the jury to rule on BOTH the facts AND the law. No member of the jury or the judge may be either a "[taxpayer](#)", a statutory "[U.S. citizen](#)" pursuant to [8 U.S.C. 1401](#), or be in receipt of any government benefit, to ensure that the trial is completely impartial. They also agree to allow us to say anything we want to the jury and call any witnesses we wish, and not to object to or rule out any of our testimony or our witnesses.
 - 9.2 If the party using the materials off this website for litigation is any state or federal government, then they stipulate with the accused party to answer the admissions and interrogatories at the end of all [Memorandums of Law on the Forms/Pubs Page, Section 1.5](#) and the admissions in all [Tax Deposition Questions](#) (OFFSITE LINK) in their entirety on a signed affidavit, and to provide at least an "Admit" or "Deny" answer to each question. Any question not answered by the government or its agents shall be deemed to be "Admit". They also stipulate to admit their response to the questions into evidence in any trial involving this website or the activities of the ministry or its officers, volunteers, or members.
 - 9.3 None of the persons called as witnesses by either side at any trial involving this ministry may work for the federal or state government, receive retirement benefits from the government, receive financial benefits of any kind from the government, nor be "[taxpayers](#)", statutory "U.S. citizens", or statutory "U.S. residents". This will ensure that the all witnesses called will be completely objective, neutral, and unbiased.
 - 9.4 Users and readers of our materials stipulate that their duty and allegiance to abide by this agreement is superior to their employment duties and any other agency they may claim to be exercising. Judicial, sovereign, or official immunity are therefore subordinate to the terms of this agreement. Readers and users of our materials agree that any and all lawsuits in which they are participants acting by or for or as witnesses for the Plaintiff shall be deemed to be filed by them personally, regardless of the party which they claim to be representing or which is named on the Complaint. For instance if a government attorney named "John Doe" quotes or uses our licensed materials in any legal proceeding in which he or she is the Plaintiff or an agent for the Plaintiff, and files the lawsuit in the name of the "United States", this agreement stipulates that the definition of "United States" or "United States of America" shall instead mean "John Doe" and John Doe stipulates that he is acting by and on his own behalf and not on the behalf of the government of the states united by and under the Constitution of the United States of America. This will ensure that the plaintiff or prosecuting attorney does not try to claim that he had no authority to bind the U.S. government to abide by this agreement. An important implication of this provision is that if John Doe prosecutes this case on paid time for the U.S. Government, then he can and will be fired and disciplined for conducting private business on company time.
10. Members who violate this agreement, who work either directly for the government in the legal or tax profession or as contractors for these functions, and who participate as either witnesses, informants, litigants, or representatives in any litigation directed against this ministry or its volunteers, members, or officers agree to a personal liability/fine of \$300,000 payable out of their private funds and which they agree NOT to accept reimbursement for from the government. Payment shall occur BEFORE any trial is heard which involves them and is against this ministry. Government employees and/or informants involved as either plaintiffs, defendants, or witnesses in litigation directed against the ministry or its agents also stipulate NOT to accept or use government counsel in their defense or offense, and instead to either handle the case personally or hire a private attorney at their own expense.
11. Always use the very latest version of any information provided on this website in any litigation, and to dispose of and stipulate NOT to admit into evidence any information that it older.
12. Bring any inaccurate statements noted on this website, in any educational materials we provide, or in any of our statements to our attention immediately at the time noticed and give us an opportunity to remedy it BEFORE pursuing either: 1. A refund for a bookstore item the statement was contained in, so that we may correct it and send the correction to you without the need for a refund or; 2. Any litigation or injunctions against us because any information provided is erroneous. If we are physically able to correct the erroneous information, then we will do so as soon as practicable, provided that your comments are accompanied with credible, admissible evidence that the information provided is erroneous. We cannot correct an allegedly erroneous statement without court admissible evidence proving it is erroneous or inaccurate. If this requirement is not heeded by the reader, then the reader agrees to:
 - 12.1 Forfeit 50% of their pay as a federal public servant for the remainder of their life, and donate it to this ministry to help those who have been hurt by your failure to correct erroneous information provided on this website. This is in satisfaction of the IRS website's Mission Statement, which says in [IRM Section 1.1.1.1](#) that the mission of the IRS is to "Provide Americas taxpayers top quality service by helping them [correctly] understand and meet their tax responsibilities with integrity and fairness all."
 - 12.2 Pay the website administrator \$10,000,000 prior to any litigation relating to false statements on this website and to not testify at all if they cannot pay the damages.
13. If readers find anything in any our publications which conflict with other information on this website or which conflicts with itself, you agree to presume that what is written is fiction and bring it to our attention immediately so that we may promptly correct the conflict. This applies even to conflicts that a reader was not aware of at the time they first read something.
14. If you as a reader work for any government or as an agent, withholding agent, or public officer in relation to any government, you agree to be bound by the following franchise protecting the materials and services available through this website:
[Injury Defense Franchise and Agreement](#), Form #06.027

The purpose of the above license agreement is not to condone or advocate illegal, injurious, or criminal behavior of any kind by this ministry, its officers, or its members, but instead to:

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

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

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

If either of the following two situations happens:

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

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

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

IMPORTANT NOTES:


It is a violation of the copyright and license on our materials to share [Member Subscription](#) or [Member Bookstore](#) content with parties other than your immediate family members, including your spouse and your minor children. Users who share [Member Subscription](#) or [Member Bookstore](#) content with others in violation of this requirement:



1. Will be flagged for copyright/license violation.
2. Will have their [Member Subscription](#) account terminated at our option with no refund of remaining pro rata amounts.
3. Will have their [Member Forums](#) access PERMANENTLY blocked.
4. May not be eligible for renewal of [Member Subscription](#).
5. If the party who received the stolen materials posts questions about the materials in our [Member Forums](#), they will be required to identify the Member Subscriber who gave the materials to them or they will be permanently blocked from accessing our website. That [Member Subscriber](#), in turn, will have their account terminated.

We monitor our forums for questions about specific content and verify that the person asking has obtained them lawfully and consistent with our copyright and policies. We reserve the right to use all methods of contacting us as an enforcement mechanism for the protection of our intellectual property and copyright.

Open season on license violators!

6. BASIS FOR BELIEF

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

The materials on this site are not legal advice or legal opinions on any specific matters. Legal advice involves applying the law to *your* specific and unique situation, which is *your* responsibility and not *our* responsibility. Transmission of the information is not intended to create, and receipt does not constitute, a lawyer-client relationship between the author(s) and the reader. The opinions and evidence appearing on this website are those of the author(s), or the researcher(s) or content providers and the only authorized audience are those same author(s) and researcher(s). You must validate and verify the accuracy of this information for yourself with your own research, legal education, experience, and the advice of a competent legal and/or tax professional who is NOT  [licensed](#) by a corrupted government to  [gag them from telling you the truth](#) and create a [conflict of interest](#). Readers should not act upon this information without first getting fully educated using the materials provided here and elsewhere.

The **ONLY** sources which may be relied upon to completely and accurately represent the policies of the owner of this website consist in the following:

 [Reasonable Belief About Income Tax Liability, Form #05.007](#)

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

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

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

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

1. Encourage the diligent study of and obedience to the word and the laws of God found in the [Bible](#)
2. Encourage freedom and [liberty](#), which means promoting a much smaller and more limited federal government than we have now.
3. Encourage [self-government](#) and self-reliance and completely eliminate any need for or dependence on government. This way, people won't need the government or the law profession or lawyers to be involved in their lives anymore.
4. Encourage the values that made this country great, including patriotism, faith in God, morality, personal responsibility, and strong reliance on family.
5. Educate the reader about the federal and state statutes and regulations and about any conflicts these laws might have with God's laws.
6. Ensure that both the reader and more importantly their government, obeys all laws and does not harm or abuse those within or without the jurisdiction of the government.
7. Encourage people to be more involved in the governing process.
8. Encourage an ethical and moral government that protects our God-given [Constitutional](#) rights.







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

The materials on this website have been extensively reviewed for accuracy by the U.S. Department of Justice, the [I.R.S. \(a PRIVATE, for profit corporation owned by U.S. Inc.\)](#), and the Federal Judiciary and nothing was found herein that is violative of any law, false, fraudulent, or injurious. [Click here for details](#) (OFFSITE LINK). We invite and always have invited anyone from the government or law enforcement to rebut the overwhelming evidence found on this website that specific agencies and persons working within the government are engaging in illegal and injurious behavior. We insist that anyone in government contact us within ten days through our [Contact Us page](#) as soon as they find anything that is illegal, injurious, false, or fraudulent or forever be estopped beyond that point from pursuing any kind of criminal prosecution or enforcement activity. The noteworthy failure of the government to at any time rebut anything appearing on this website constitutes a legal admission of the fidelity and accuracy of our materials.

If the government wants to assert that any of the religious statements that are not factual appearing on this website are in error, then they as the moving party have the burden of proof, and they must meet that burden of proof consistent with the following:

1.  [Government Burden of Proof, Form #05.025](#)
2.  [Reasonable Belief About Income Tax Liability, Form #05.007](#)
3.  [Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073](#)

The best way to prove us wrong is simply to:

1. Provide a list of errata containing the page address, page #, line number, and inaccurate statement located on this website. Notice we didn't say "false", because nothing on this website is factual or legally actionable except the things expressly listed in section 1 of this disclaimer.
2. Answer the questions contained in the  [Test for Federal Tax Professionals, Form #03.009](#).
3. Answer the questions at the end of all of the [Memorandums of Law, Forms 05.001 through 05.099](#).
4. Answer the [Tax Deposition Questions, Form #03.016](#).
5.  [Rebut the document "Flawed Tax Arguments to Avoid", Form #08.004](#).
6.  [Rebut the document "Policy Document: Rebutted False Arguments Against This Website", Form #08.011](#).
7.  [Rebut the rebutted version of the IRS Truth About Frivolous Tax Arguments, Form #08.005](#).
8.  [Rebut the rebutted Congressional Research Service "Frequently Asked Questions Concerning the Federal Income Tax", Form #08.006](#).
9. To indicate the legal authority upon which you relied in that determination based on the  [Reasonable Belief About Income Tax Liability, Form #05.007](#) document above.
10. To sign your submission under penalty of perjury pursuant to [26 U.S.C. §6065](#).
11. To waive official, judicial, and sovereign immunity and agree to take exclusive, personal, legal responsibility for the accuracy of your submission and agree to be sued if they are false.

Your submission will be promptly posted on our website for all to read and will be implemented if sufficient evidence exists to prove our materials inconsistent with reality.

If the government believes that our materials suggest, aide, abet, or sanction illegal, injurious, or criminal activity, they as public officers have a fiduciary duty to us as the public to bring that to our attention immediately so that it can be promptly fixed. A failure to rebut our materials promptly or provide legally admissible evidence that they are wrong:


1. Constitutes an equitable estoppel from civil liability pursuant to [Fed.Rul.Civ.P. 8\(b\)\(6\)](#).
2. Makes those in government who have read our materials guilty of:
 - 2.1 Conspiracy to defraud the government pursuant to [18 U.S.C. §371](#).
 - 2.2 Accessory after the fact pursuant to [18 U.S.C. §3](#).
 - 2.3 Misprision of felony pursuant to [18 U.S.C. §4](#).

Remember: Every tax crime has willfulness as a prerequisite. You must inform us something is wrong before it can BE wrong, and that notification MUST be in court admissible, affidavit form signed under penalty of perjury with your real legal birthname, agreeing to take responsibility personally if your information is wrong, and providing the address where you can be personally served with legal papers if in fact you are wrong or fraudulent.

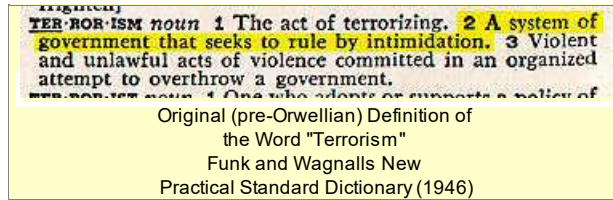
8. APPROACH TOWARDS VIOLENCE AND TERRORISM

The legal education we provide to the public has the practical effect of empowering people to seek non-violent, legal and peaceful remedies to their problems RATHER than undertaking looting, killing, rioting, and even civil war to procure those remedies. Thus our teachings and advocacy PREVENT violence rather than advocate it.

This website was also established to prevent terrorism, not promote it. We define any attempt to deprive anyone of life, liberty or property without their express consent manifested in a way that only they define as an act of terrorism. We believe that there are only two types of governments:

1.  [Government by consent.](#)
2.  [Terrorist government.](#)

Any attempt by any government to civilly govern or enforce, whether by [civil STATUTORY law](#) or [franchise/contract law](#), without the express and continuing consent of those governed is an act of [terrorism](#).

















We don't object to the enforcement of the CRIMINAL statutory laws or the common law mandated in the Constitution, because these may be enforced WITHOUT consent in some form. We are NOT anarchists against all statutory law, as revealed in the following presentation:

[Problems with Atheistic Anarchism](#), Form #08.020

SLIDES: <https://sedm.org/Forms/08-PolicyDocs/ProbsWithAtheistAnarchism.pdf>

VIDEO: <http://youtu.be/n883Ce1IML0>

For a representation of the kind of government terrorism we oppose, see:

1.  [Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018, Sections 5 and 7](#)
2.  [De Facto Government Scam, Form #05.043](#)
3. [Terrorism Playlist](#) - SEDM
4. [Government Corruption](#)
5. [Government Terror](#) - Brasscheck TV
6. I Want To Be A Spy
<http://famguardian.org/Subjects/Crime/Humor/AshcroftSpy.mp3> (OFFSITE LINK)
7. [The REAL Matrix](#) (OFFSITE LINK)
8.  [Devil's Advocate: Lawyers](#) (OFFSITE LINK)
9. [We Bomb for Cash](#)
10.  [How the World Works](#)
11.  [Pirates and Emperors](#)
12.  [Government Mafia](#)
13.  [If I Were The Devil](#) -Paul Harvey
14.  [Terrorstorm](#) (OFFSITE LINK)
15.  [We are Preparing for Massive Civil War. Says DHS Informant](#) (OFFSITE LINK)
16.  [Is the United States of America a leading terrorist state?](#) (OFFSITE LINK)-Noam Chomsky
17.  [Statism and Terrorism](#) - your government is terrorist
18.  [Securiotic](#)-how governments have created a fictional war on terror to themselves become terrorists
19.  [Amazing Speech by War Veteran](#)-he identifies the REAL terrorists.
20.  [Party in the CIA](#)

For a list of specific government terrorist activities we oppose, see:

 [Ministry Introduction Course, Form #12.014, pp. 12-14](#)

THIS WEBSITE CONDEMNS ANY AND ALL VIOLENCE, VIOLENCE PLANNING, VIOLENT RADICALIZATION AND OR THOUGHT CRIME, AND AS SUCH CONTAINS NO SUCH INFORMATION OR LINKS TO SUCH INFORMATION

This website is in full compliance with [H.R. 1955](#), and [Section 318, 319](#) of the Criminal Code of Canada and as such condemns and does not retain any information, plans, support, of a terrorist or violent propaganda, and or radicalization nature, and does not conduct, plan, or retain any forms of violent thoughts, feelings, impulses, moods, subconscious thought, primal urges, sexual cravings, hunger pains, restless leg twitches, rapid eye flutters, and or skin tone blemishes which may be mistook for a pre-anger flush. All fonts, typesets, font colors of a red nature are not - *NOT* to be mistaken for an angry tone or mistakenly linked to a violent radicalization agenda. Source files of interviews or MP3 files are strictly those of the authors and do NOT reflect the intent, mood or thoughts of the author(s) of this website.

9. APPROACH TOWARDS "HATE SPEECH" AND HATE CRIME

This website does not engage in, condone, or support [hate speech](#) or hate crimes, violent thoughts, deeds or actions against any particular person(s), group, entity, government, mob, paramilitary force, intelligence agency, overpaid politician, head of state, queen, dignitary, ambassador, spy, spook, soldier, bowl cook, security flunky, contractor, dog, cat or mouse, Wal-Mart employee, amphibian, reptile, and or deceased entity without a PB (Physical Body). By "hate speech" and "hate crime", we mean in the context of religious members of this site trying to practice their faith:

1. Compelling members to violate any aspect of the [Laws of the Bible, Form #13.001](#). This includes commanding them to do things God forbids or preventing or punishing them from doing God commands.
2. Persecution or "selective enforcement" directed against those whose religious beliefs forbid them from contracting with, doing business with, or acquiring any civil status in relation to any and all governments. These people must be "left alone" by law and are protected in doing so by the First Amendment and the right to NOT contract protected by the Constitution. The group they refuse to associate with is civil statutory "persons". We call these people "non-resident non-persons" on this site as

- described in [Form #05.020](#). See [Proof That There Is a "Straw Man", Form #05.042](#) for a description of the civil "person" scam.
3. Engaging in [legal "injustice" \(Form #05.050\)](#). By "justice" we mean [absolutely owned private property \(Form #10.002\)](#), and [equality of TREATMENT and OPPORTUNITY \(Form #05.033\)](#) under [REAL LAW \(Form #05.048\)](#). "Justice" is defined here as God defines it in [Form #05.050](#).
 4. Any attempt to treat anyone unequally under REAL "law". This includes punishing or preventing actions by members to enforce against governments under [their own franchise \(Form #06.027\)](#) the same way governments enforce against them. See [What is "law"?, Form #05.048](#).
 5. Offering, implementing, or enforcing any [civil franchise \(Form #05.030\)](#). This enforces superior powers on the part of the government as a form of inequality, results in religious idolatry, and violates the First Commandment of the Ten Commandments (Exodus 20). This includes:
 - 5.1 Making [justice \(Form #05.050\)](#) into a civil public privilege
 - 5.2 Turning CONSTITUTIONAL PRIVATE citizens into STATUTORY PUBLIC citizens engaged in a public office and a franchise.
 - 5.3 Any attempt to impose equality of OUTCOME by law, such as by abusing taxing powers to redistribute wealth. See [Great IRS Hoax, Form #11.302](#).
 Franchises are the main method of introducing UNEQUAL treatment by the government. See [Why You Are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006](#).
 6. Any attempt to outlaw or refuse to recognize or enforce [absolutely owned private property \(Form #12.025\)](#). This makes everyone into slaves of the government, which then ultimately owns ALL property and can place unlimited conditions upon the use of their property. It also violates the last six commandments of the Ten Commandments, which are the main religious laws that protect PRIVATE property and prevent it from being shared with any government. This includes:
 - 6.1 Refusing to provide civil statuses on government forms that recognize those who are exclusively private and their right to be left alone.
 - 6.2 Refusing to provide government forms that recognize those who are exclusively private such as "nontaxpayers" or "non-resident non-persons" and their right to be left alone.
 The result of the above forms of omission are hate, discrimination, and selective enforcement against those who refuse to become ["customers" or franchisees \(Form #05.030\)](#) of government. See [Avoiding Traps in Government Forms, Form #12.023](#).
 7. Any attempt by government to use judicial process or administrative enforcement to enforce any civil obligation derived from any source OTHER than express written consent or to an injury against the equal rights of others demonstrated with court admissible evidence. See [Lawfully Avoiding Government Obligations, Form #12.040](#).

There is no practical difference between discriminating against or targeting people because of the groups they claim membership in and punishing them for refusing to consent to join a group subject to legal disability, such as those participating in government franchises. Members of such DISABILITY groups include civil statutory "persons", "taxpayers", "individuals" (under the tax code), "drivers" (under the vehicle code), "spouses" (under the family code). Both approaches lead to the same result: discrimination and selective enforcement. The government claims an exemption from being a statutory "person", and since it is a government of delegated powers, the people who gave it that power must ALSO be similarly exempt:

"The sovereignty of a state does not reside in the persons who fill the different departments of its government, but in the People, from whom the government emanated; and they may change it at their discretion. Sovereignty, then in this country, abides with the constituency, and not with the agent; and this remark is true, both in reference to the federal and state government."
 [Spooner v. McConnell, 22 F. 939 @ 943]

"In common usage, the term 'person' does not include the sovereign, and statutes employing the word are ordinarily construed to exclude it."
 [Wilson v. Omaha Indian Tribe 442 U.S. 653, 667 (1979)]

"Since in common usage the term 'person' does not include the sovereign, statutes employing that term are ordinarily construed to exclude it."
 [U.S. v. Cooper, 312 U.S. 600, 604, 61 S.Ct. 742 (1941)]

"In common usage, the term 'person' does not include the sovereign and statutes employing it will ordinarily not be construed to do so."
 [U.S. v. Cooper, 312 U.S. 600, 604, 61 S.Ct. 742 (1941)]

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

The foundation of the religious beliefs and practices underlying this website is a refusal to:

1. Civilly or legally associate with any specific secular (pagan) government ([Form #05.002](#)) under their statutory franchises or "social compacts".
2. Acquire any "civil status" under any civil statutory enactment, including but not limited to "person", "individual", "taxpayer", "U.S. person", etc. See: [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#).
3. Approach any government as a Buyer of their services or programs ([Form #05.001](#)) under [U.C.C. §2-103\(1\)\(a\)](#).
4. Be anything OTHER than a Merchant selling absolutely owned, constitutionally protected private property under [U.C.C. §2-104\(1\)](#) under terms that only WE specify. The terms of the sale are specified in the [Injury Defense Franchise and Agreement, Form #06.027](#).

"For the Lord your God will bless you just as He promised you; you shall lend to many nations [governments and their officers], but you shall not borrow; you shall reign [civilly] over many nations, but they shall not reign [civilly] over you."
 [Deut. 15:6, Bible, NKJV]

The ability to do the above is protected by the U.S. Constitution and the First Amendment. In theological terms, it is called "sanctification", meaning "set apart for a purpose", and that purpose is to worship and serve ONLY God, rather than His competitor, which is Government. We describe and define people who obey Biblical limitations giving rise to the above as "Non-Resident Non-Persons", "[stateless](#)" (in relation to the national but not state government), "[foreign](#)", or "[sovereign](#)" as described in [Non-Resident Non-Person Position, Form #05.020](#). Black's Law Dictionary defines "commerce" as "intercourse".

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

Hence this website advocates a religious refusal to engage in sex or intercourse or commerce or contracting with any government as a Buyer waiving any [Constitutionally protected or natural right \(Form #10.002\)](#) or exchanging any such right for a [statutory privilege \(Form #05.037\)](#). In fact, the Bible even describes people who VIOLATE this prohibition as "playing the harlot" ([Ezekiel 16:41](#)) and personifies that harlot as "Babylon the Great Harlot" ([Rev. 17:5](#)), which is fornicating with the Beast, which it defines as governments ([Rev. 19:19](#)).

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

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

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

"The king establishes the land by **justice**, But he who receives bribes [socialist or franchise handouts] overthrows it."
[\[Prov. 29:4, Bible, NKJV\]](#)

"Many seek the ruler's favor [\[franchises and privileges, Form #05.030\]](#), But **justice** for man comes from the Lord."
[\[Prov. 29:26, Bible, NKJV\]](#)

"Do you not know that friendship with the world is enmity with God? **Whoever therefore wants to be a friend ["citizen", "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler] of the world [or any man-made kingdom other than God's Kingdom] makes himself an enemy of God.** "
[\[James 4:4, Bible, NKJV\]](#)

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

"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to **keep oneself unspotted from the world [the obligations and concerns of the world].** "
[\[James 1:27, Bible, NKJV\]](#)

"You shall have no other gods [including political rulers, governments, or Earthly laws] before Me [or [My commandments](#)]."
[\[Exodus 20:3, Bible, NKJV\]](#)

"Then all the elders of Israel gathered together and came to Samuel [the priest in a Theocracy] at Ramah, and said to him, 'Look, you [the priest within a theocracy] are old, and your sons do not walk in your ways. **Now make us a king [or political ruler] to judge us like all the nations [and be OVER them].**'

"But the thing displeased Samuel when they said, 'Give us a king [or political ruler] to judge us.' So Samuel prayed to the Lord. **And the Lord said to Samuel, 'Heed the voice of the people in all that they say to you; for they have rejected Me [God], that I should not reign over them. According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me [God as their ONLY King, Lawgiver, and Judge] and served other gods—so they are doing to you also [government or political rulers becoming the object of idolatry].'**"
[\[1 Sam. 8:4-8, Bible, NKJV\]](#)

"Do not walk in the [statutes of your fathers](#) [the heathens], nor observe their judgments, nor defile yourselves with their [pagan government] idols. I am the LORD your God: Walk in [My statutes](#), keep My judgments, and do them; hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the LORD your God."
[\[Ezekial 20:10-20, Bible, NKJV\]](#)

Where is "separation of church and state" when you REALLY need it, keeping in mind that [Christians AS INDIVIDUALS](#) are "the church" and secular society is the "state" as legally defined? The John Birch Society agrees with us on the subject of not contracting with anyone in the following video:

Trading Away Your Freedom by Foreign Entanglements
<https://www.youtube.com/watch?v=2Q24tWlrRdk>

Pastor David Jeremiah of Turning Point Ministries also agrees with us on this subject:

[The Church in Satan's City](#), March 20, 2016
<http://sedm.org/pastor-david-jeremiah-on-separation-between-church-and-state-the-church-in-satans-city/>

President Obama also said that it is the right of EVERYONE to economically AND politically disassociate with the government so why don't the agencies of the government recognize this fact on EVERY form you use to interact with them?.

President Obama Says US Will NOT Impose Its Political or Economic System on Anyone, Exhibit #05.053
https://youtu.be/2t_ZRQSIPr

We wrote an entire book on how to economically and politically disassociate in fulfillment of Obama's promise above, and yet the government hypocritically actively interferes with economically and politically disassociating, in defiance of President Obama's assurances and promises. HYPOCRITES!

 [Non-Resident Non-Person Position, Form #05.020r />](#)

[Government's tendency to compel everyone into a commercial or civil legal relationship \(Form #05.002\)](#) with them is defined by the Bible as the ESSENCE of Satan himself! The personification of that evil is dramatized in the following video:

[Devil's Advocate: Lawyers](#)

Therefore, the religious practice and sexual orientation of avoiding commerce and [civil legal relationships \(Form #05.002\)](#) with governments is the essence of our religious faith:

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

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

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

"By the **abundance** of your [Satan's] **trading** You became filled with violence within, **And** you sinned; Therefore I cast you as a profane thing Out of the mountain of God; **And** I destroyed you, O covering cherub, From the midst of the fiery stones."
[\[Ezekial 28:16, Bible, NKJV\]](#)

"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can he expect that his devotion should be accepted; for,**

1. Nothing is more offensive to God than deceit in [commerce](#). A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in government] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren.

2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him.

A [false] balance, [whether it be in the federal courtroom or in the government or in the marketplace,] cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."

[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

'If one of your brethren becomes poor [desperate], and falls into poverty among you, then you shall help him, like a stranger or a sojourner, that he may live with you.

Take no usury or interest from him; but fear your God, that your brother may live with you.

You shall not lend him your money for usury, nor lend him your food at a profit.

I am the Lord your God, who brought you out of the land of Egypt, to give you the land of Canaan and to be your God.

'And if one of your brethren who dwells by you becomes poor, and sells himself to you, you shall not compel him to serve as a slave.

As a hired servant and a sojourner he shall be with you, and shall serve you until the Year of Jubilee.

And then he shall depart from you—he and his children with him—and shall return to his own family. He shall return to the possession of his fathers.

For they are My servants, whom I brought out of the land of Egypt; they shall not be sold as slaves.

You shall not rule over him with rigor, but you shall fear your God.

[Lev. 25:35-43, Bible, NKJV]

Any individual, group, or especially government worker that makes us the target of discrimination, violence, "selective enforcement", or hate because of this form of religious practice or "sexual orientation" or abstinence is practicing HATE SPEECH and possibly HATE CRIME based BOTH on our religious beliefs AND our sexual orientation as legally defined. Furthermore, all readers and governments are given [reasonable timely notice](#) that the terms of use for the information and services available through this website mandate that any attempt to compel us into a commercial, legal, civil, or tax relationship with any government OTHER than on the terms dictated herein shall constitute:

1. "purposeful availment" in satisfaction of the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#).
2. A waiver of official, judicial, and sovereign immunity.
3. A commercial invasion within the meaning of Article 4, section 4 of the United States Constitution.
4. A tort cognizable as a Fifth Amendment taking without compensation.
5. A criminal attempt at identity theft by wrongfully associating us with a civil status of "citizen", "resident", "taxpayer", etc.
6. Duress as legally defined. See [Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005](#).
7. Express consent to the terms of this disclaimer.

The result of the waivers of immunity above is to restore EQUALITY under REAL LAW between members and corrupt governments intent on destroying that equality by offering or enforcing civil franchises. All freedom derives from equality between you and the government in the eyes of REAL law in court. See [Requirement for Equal Protection and Equal Treatment, Form #05.033](#).

The GOVERNMENT crimes documented on this website fall within the ambit of [18 U.S.C. §2381: Treason](#). The penalty mandated by law for these crimes is DEATH. We demand that actors in the Department of Justice for both the states and the federal government responsible for prosecuting these crimes of Treason do so as required by law. A FAILURE to do so is ALSO an act of Treason punishable by death. Since murder is not only a crime, but a violent crime, pursuant to [18 U.S.C. §1111](#), then the government itself can also be classified as terrorist. It is also ludicrous to call people who demand the enforcement of the death penalty for the crimes documented as terrorists. If that were true, every jurist who sat on a murder trial in which the death penalty applied would also have to be classified as and prosecuted as a terrorist. Hypocrites.

For those members seeking to prosecute government actors practicing hate speech or hate crime against them as documented here, see the following resource:

Discrimination and Racism page, Section 5: Hate Speech and Hate Crime; https://famguardian.org/Subjects/Discrimination/discrimination.htm#HATE_SPEECH

Copyright Sovereignty Education and Defense Ministry (SEDM)

[Home](#) [About](#) [Contact](#)

1 **9.3 Exhibit 3: Family Guardian Disclaimer**
2

DISCLAIMER AND LICENSE AGREEMENT

TABLE OF CONTENTS:

1. [Introduction](#)
2. [Intended/Authorized Audience for this Website](#)
3. [Sovereign Immunity](#)
4. [Meaning of Words](#)
 - 4.1 [Human](#)
 - 4.2 ["Should", "Shall", "Must", "We recommend"](#)
 - 4.3 [Private](#)
 - 4.4 [Government](#)
 - 4.5 [Civil Status](#)
 - 4.6 [Civil Service](#)
 - 4.7 [Common Law](#)
 - 4.8 [Law](#)
 - 4.9 [Copyright](#)
 - 4.10 [Franchise](#)
 - 4.11 [Frivolous](#)
 - 4.12 [Federal Income Tax](#)
 - 4.13 [Tax](#)
 - 4.14 [Protection](#)
 - 4.15 [Fact](#)
 - 4.16 [Statutory](#)
 - 4.17 [Statutory Citizen](#)
 - 4.18 [Constitutional](#)
 - 4.19 [Law Practice](#)
 - 4.20 [Sovereign](#)
 - 4.21 [Anarchy](#)
 - 4.22 [Political](#)
 - 4.23 [Non-citizen national](#)
 - 4.24 [State National](#)
 - 4.25 ["Non-Person" or "Non-Resident Non-Person"](#)
 - 4.26 ["Advice" or "legal advice"](#)
 - 4.27 [Socialism](#)
 - 4.28 ["Grant" or "loan"](#)
 - 4.29 [Rules for interpreting words or terms that are not expressly defined](#)
5. [Authors of Specific Materials](#)
6. [Copyright/Software License Agreement](#)
7. [Basis for Belief](#)
8. [Government Agreement With Our Materials and Invitation to Rebut Evidence of Government Wrongdoing](#)
9. [Approach Towards Violence and Terrorism](#)
10. [Approach Towards "Hate Speech" and Hate Crime](#)

1. INTRODUCTION

The content of this page supersedes and is controlling over:

1. Every other page, file, electronic book, video, or audio available on this website or third party websites it has been posted on, such as [Youtube](#), [Google Books](#), and [Google Play](#).
2. Every communication with, to, or about any fellowship officer or member.
3. Every dispute in any court relating to materials or services available through this website or from any ministry officer. This includes third party websites that the content on this site has been posted on.

We take our job of educating and informing the public very seriously. Every possible human effort has therefore been made to ensure that the information available through this website is truthful, accurate, and consistent with prevailing law. However, all information contained on this website originating from OTHER than government sources and which the courts themselves recognize as admissible evidence under the rules of evidence, along with any communications with, to, or about the author(s), website administrator, and owner(s) constitute religious speech and beliefs, and not facts. As such, nothing on this website originating from our own speech, writing, or testimony is susceptible to being false, misleading, or legally "actionable" in any manner. Since materials on this site spoken by us and all communications associated with, to, or about it are religious speech and beliefs, none of it is admissible in any court of law pursuant to [F.R.E. 610](#) unless accompanied by an affidavit from a specific person attesting to its truthfulness and accuracy, and such materials are only actionable to THAT SPECIFIC PERSON and no others in such a circumstance. Nothing here other than the governments OWN speech or publications can truthfully be classified as fact without violating the [First Amendment](#) rights of the publishers and author(s). It is provided for worship, law enforcement, education, enlightenment, and entertainment and for no other purpose. Any other use is an unauthorized use for which the author(s), website administrator(s), and owner(s) assume no responsibility or liability. Users assume full, exclusive and complete responsibility for any use beyond reading, education, and entertainment.

There is only one exception to the above paragraph, which is that this Disclaimer is both FACT and IS admissible as evidence in its entirety in any court of law because it must be admissible as evidence in order to protect Ministry Officers and Fellowship Members from unlawful acts of persecution by a corrupted government.

This technique of making statements made by us into opinions that are nonfactual and nonactionable and of publishing them anonymously is exactly the same approach as the government uses towards its own legal or tax publications, advice, and websites. If you don't like this disclaimer, then please direct your dissatisfaction at the government, or more specifically the IRS and the Founding Fathers, because they started this problem and we're just emulating their behavior. For proof, see:

1. [Reasonable Belief About Income Tax Liability, Form #05.007](#)-proves that neither the IRS nor anyone in the government is accountable for anything they say or publish.
2. [Waiver of Immunity: Police, Litigation Tool #01.008](#) -renders all police testimony FALSE, because police are not liable for telling the truth or speaking FACTUALLY.
3. [Origins and Authority of the Internal Revenue Service, Form #05.005](#)-proves that the IRS has no legal authority to even exist or to operate within states of the Union, and therefore operates effectively as an anonymous international terrorist organization and that the District of Columbia has become a haven for financial terrorists that illegally protects its criminal PRIVATE business operations by abusing [sovereign immunity](#).
4. The Federalist Papers, which were all published by the founding fathers anonymously. Their identities were not released until decades after the end of the revolutionary war.

*"Anonymous pamphlets, leaflets, brochures and even books have played an important role in the progress of mankind." Talley v. California, 362 U.S. 60, 64 (1960). Great works of literature have frequently been produced by authors writing under assumed names. 4 Despite readers' curiosity and the public's interest in identifying the creator of a work of art, an author generally is free to decide whether or not to disclose her true identity. **The decision in favor of anonymity may be motivated by fear of economic or official retaliation, by concern about social ostracism, or merely by a desire to preserve as much of one's privacy as possible. Whatever the motivation may be, at least in the field of literary endeavor, the interest in having anonymous works enter the marketplace of ideas unquestionably outweighs any public interest in requiring disclosure as a condition of entry.** 5 Accordingly, an author's decision to remain anonymous, like other decisions concerning omissions or additions to the content of a publication, is an aspect of the freedom of speech protected by the First Amendment.*

*The freedom to publish anonymously extends beyond the literary realm. In Talley, the Court held that the First Amendment protects the distribution of unsigned handbills urging readers to boycott certain Los Angeles merchants who were allegedly engaging in discriminatory employment practices. 362 U.S. 60. Writing for the Court, Justice Black noted that "**[p]ersecuted groups and sects from time to time throughout history have been able to criticize oppressive practices and laws either anonymously or not at all.**" Id., at 64. Justice Black recalled England's abusive press licensing laws and seditious libel prosecutions, and he reminded us that even the arguments favoring the ratification of the Constitution advanced in the Federalist Papers were published under fictitious names. Id., at 64-65. On occasion, quite apart from any threat of persecution, an advocate may believe her ideas will be more persuasive if her readers are unaware of her identity. **Anonymity thereby provides a way for a writer who may be personally unpopular to ensure that readers will not prejudge her message simply because they do not like its proponent. Thus, even in the field of political rhetoric, where "the identity of the speaker is an important component of many attempts to persuade," City of Ladue v. Gilleo, 512 U.S. 43, 56 (1994) (footnote omitted), the most effective advocates have sometimes opted for anonymity.** The specific holding in Talley related to advocacy of an economic boycott, but the Court's reasoning embraced a respected tradition of anonymity in the advocacy of political causes. 6 This tradition is perhaps best exemplified by the secret ballot, the hard-won right to vote one's conscience without fear of retaliation." [\[McIntyre v. Ohio Elections Comm'n, 514 U.S. 334, 115 S.Ct. 1511, 131 L.Ed.2d 426 \(1995\)\]](#)*

The purpose of this disclaimer is not to undermine the credibility or accuracy of this ministry or website, but primarily to prevent retaliation from government caused by our commitment to exposing massive and ongoing illegal government activities. Such persecution and retaliation has been prevalent in the past and is likely to continue without this disclaimer.

***"When the wicked arise, men hide themselves;
But when they perish, the righteous increase."
[Prov. 28:28, Bible, NKJV]***

***"A prudent man foresees evil and hides himself,
But the simple pass on and are punished."
[Prov. 22:3, Bible, NKJV]***

***"A prudent man foresees evil and hides himself; The simple pass on and are punished."
[Prov. 27:12, Bible, NKJV]***

***"The simple believes every word,
But the prudent man considers well his steps.
A wise man fears and departs from evil.
But a fool rages and is self-confident."
[Prov. 14:15, Bible, NKJV]***

We do not sell anything connected with this website or the materials on it, nor do we condone or encourage illegal, injurious, or criminal behavior. Never have, never will. Consequently, nothing on this website may be truthfully characterized as false or injurious "[commercial speech](#)" or excluded from [First Amendment](#) free speech protections. We do not sell or promote any kind of investment or [tax shelter](#), nor do we sell any kind of plan or arrangement under [26 U.S.C. §6700](#) (abusive [tax shelters](#)), which is guaranteed or likely to produce any kind of result against the IRS. As a matter of fact, the lawless, avaricious, ignorant, incompetent, and criminal misapplication of the federal tax laws by our government and the treasonous refusal of the judiciary to punish such despicable abuses virtually *guarantees unpredictable and unjust results in the administration of our tax laws when the techniques described on this website are used*. The definition of the term "person" used in [26 U.S.C. §6700](#) and found in [26 U.S.C. §6671\(b\)](#) doesn't even apply to human beings such as us who don't work for corporations or partnerships within the federal United States ([federal zone](#)) as "public officers" and who thereby become "[persons](#)" and/or "natural persons". Furthermore, even though the government has attempted to use this statute to try to prosecute tax honesty advocates, they have done so *illegally* since there are *no implementing regulations* for this statute

under the income tax "imposed" in section 1 of Subtitle A of the Internal Revenue Code and because they have done so against persons not domiciled within their territorial jurisdiction. See the following OFFSITE LINK for details on this SCAM:

IRS Due Process Meeting Handout, Form #03.008

 <http://sedm.org/Forms/03-Discovery/IRSDueProcMtgHandout.pdf>

Lastly, it is a fact that anyone who [consents \(Form #05.003\)](#) can have anything done to them that a tyrant government wants to do, REGARDLESS of locality. Consenting to ANYTHING a government wants or offers is not only STUPID, but violates God's [Delegation of Authority Order From God to Christians, Form #13.007](#). Therefore, any and all claims on this website or in communication with us about the authority or [jurisdiction \(Form #05.018\)](#) of any government presuppose the following relationship with said government:




1. Not physically present on federal territory.
2. Not domiciled on federal territory. See [Form #05.002](#).
3. Not consenting to any government franchise, public right, or privilege. See [Form #05.030](#).
4. Does not share ownership of any of their property with any government. All property is absolutely owned. Ownership of all property is not "qualified ownership" and is not shared with any government. See [Form #12.025](#).
5. Not consenting to do business with any government and thus waive sovereign immunity under the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#).
6. Not claiming any statutory civil status or any of the "benefits" of such status under any act of any government. See [Form #13.008](#).
7. A "Merchant" under [U.C.C. §2-104\(1\)](#) but not a "Buyer" under [U.C.C. §2-103\(1\)\(a\)](#) in relation to said government. This is the ONLY relation that God allows with any government.
8. Invoking the [Injury Defense Franchise and Agreement, Form #06.027](#) for all commercial relations with any government. This makes them waive official, judicial, and sovereign immunity for any commercial uses of the name or status of the member that would "benefit" any government.

2. INTENDED/AUTHORIZED AUDIENCE FOR THIS WEBSITE



All of the materials and information on this website have been prepared for religious, educational and informational purposes only. Anyone and everyone may download and read our materials through this website consistent with the copyright and by doing so they implicitly consent to be subject to this Disclaimer Agreement. However, only those who satisfy all the criteria in this section may "use" our "tax information or services". By "use", we mean:

1. Sending our materials to any member of the legal profession or the courts.
2. Using as evidence in a legal proceeding.
3. Attaching to administrative correspondence sent to any government agency, including the I.R.S.

Those who satisfy all the following criteria may therefore "use" our "tax information or services" as defined above:

1. Do not use any materials or information obtained from this website or any of its users to engage in any of the [Prohibited Activities identified in section 12 of our About Us page](#).
2. "nontaxpayers" not subject to the Internal Revenue Code. [Click here](#) for an article on the subject.
3. Statutory "non-resident non-persons".  [Click here](#) (OFFSITE LINK) for an article on this subject.
4. Constitutional citizens under the Fourteenth Amendment.  [Click here](#) for an article on the subject.
5. Believe in God. [Click here](#) for an article on this subject.
6. Declared domicile is the Kingdom of God on earth, or a de jure constitutional but not statutory "State". [Click here](#) for an article on the subject.
7. Those who are willing to take full and complete and exclusive responsibility for all their own choices and actions and who won't try to blame us for any of them.
8. Those who have completed up to step 14 in section 2 of the following according to the instructions indicated:
 [Path to Freedom, Form #09.015](#)
<http://sedm.org/Forms/09-Procs/PathToFreedom.pdf> (OFFSITE LINK)

If you meet any of the following criteria, then you may read but NOT "use" the "tax information or services" available through this website and instead should consult <http://www.irs.gov> for materials or services you can "use":

1. Used materials or information obtained from this website or any of its users to engage in any one or more of the [Prohibited Activities identified in section 12 of our About Us page](#).
2. Have not read or complied fully with this Disclaimer or our  [Flawed Tax Arguments to Avoid](#) pamphlet.
3. Do not believe in God and trust only him above any man or earthly government.
4. Using the materials on this website for financial or economic reasons or not for strictly spiritual reasons. Greed and the lust of money are the cause for most of the evils documented on this website and we don't want to encourage more of it. This website is NOT a "patriot for profit" effort, but strictly a Christian religious ministry whose ONLY purposes are spiritual and not financial.
5. Those who are not willing to verify the accuracy of what we are saying here by reading and researching the law for themselves.
6. Declared "domicile" is any place within the [federal zone](#). [Click here](#) for an article on the subject.
7. Engaged in a "trade or business". [Click here](#) for an article on this subject.
8. Those who take deductions under [26 U.S.C. §162](#), earned income credit under [26 U.S.C. §32](#), or who apply a graduated rate of tax to their earnings under [26 U.S.C. §1](#). All such persons are "taxpayers" engaged in a "trade or business" because they are availing themselves of an excise taxable "privilege" under the Internal Revenue Code.
9. "taxpayer". [Click here](#) for an article on the subject.
10. Statutory "U.S. citizen" as defined in [8 U.S.C. §1401](#). [Click here](#) for an article on the subject.
11. Statutory "resident" (aliens) as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). [Click here](#) for an article on this subject.
12. Statutory "U.S. person" as defined in [26 U.S.C. §7701\(a\)\(30\)](#)
13. Federal "employee" as defined in [5 U.S.C. §2105](#), [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#).
14. Have any contracts in place, agency, or fiduciary duty with the federal government. Such contracts include, but are not limited to the W-4, 1040, or SS-5 federal forms.  [Click here](#) (OFFSITE LINK) for an article on this subject.
15. Those who intend to use any of the information on this website to violate any enacted civil law that applies to the jurisdiction where they are domiciled.

16. Those who are tax protesters, tax deniers, or tax defiers.
17. Those who are anti-government as government is defined in  [De Facto Government Scam, Form #05.043](#).
18. Those who intend to use our materials as an excuse or justification to commit violent, injurious, criminal, or unlawful acts of any kind.

Information or services available through this website are **not** intended, recommended, or authorized for use as:

1. A substitute for your own diligent and committed study of [the law](#).
2. A crutch to help you permanently avoid studying or learning [the law](#).
3. Legal or tax advice or an insurance policy to divert [any portion of the responsibility for your choice to use them away from you](#) or onto anyone else but you.
4. A tool to facilitate violations of law or injurious behavior of any kind.
5. A "[tax shelter](#)" within the meaning of any revenue law. A "tax shelter" is a device used to reduce the liability of a statutory "taxpayer", and those who are "taxpayers" may obtain but may not "use" our tax materials or services in interacting with members of the legal profession or government.

This website and the educational materials on it were prepared for the use of the authors *only* by themselves. Any use of the terms "you", "your", "individuals", "people", "persons", "we recommend", "you should", "we" or "our readers", "readers", "those", "most Americans", "employers", "employees", and all similar references either on the website or in any verbal communications or correspondence with our readers is directed at the *author(s)* only and *not* other readers. The only exception to this rule is the This disclaimer, which applies to everyone PLUS the author or ministry. All the authors are doing by posting these materials is sharing with others the results of their research and the play book they developed *only* for use by themselves. For instance, the bottom of every page of the [Great IRS Hoax](#) book says: "**TOP SECRET: For Treasury/IRS Internal Use ONLY (FOUO)**". Then in the "Disclaimer" at the beginning of the book, they define "Treasury" as the "Family Guardian Department of the Treasury". Consequently, how those materials impact or influence others is of no concern or consequence to the authors, and no motive may be attributed to any statements by the authors that would appear to be directed at third parties, because such statements are actually directed at themselves *only*. How readers use or apply the materials appearing here is entirely their choice and we assume no responsibility for how they act, or fail to act, based on the use of these materials. This approach is no different from that of the federal government, where the term "[employee](#)" in the Internal Revenue Code is made to "appear" like it applies to everyone, but in fact it only applies to federal agents, officers, and instrumentalities of the United States government, all of whom are described in [26 U.S.C. §6331\(a\)](#). Any effort on the part of the government to redefine the words we use to mean anything other than what we define them to mean is an admission that we don't have [First Amendment Rights](#), and such an act is an act of Treason punishable by death. How can the authors have [First Amendment](#) rights if they can't even define the meaning of the words they use? How can the government claim that we have equal protection of the laws guaranteed under the Constitution (see [Article 4](#), Section 2 and [Section 1 of the Fourteenth Amendment](#) and the [Declaration of Independence](#)) if *they* can define the meaning of the words *they* use in their void for vagueness "codes", but *we* can't define the meaning of the words *we* use in our writings and must rely on some government [lawyer or judge with a conflict of interest](#) (in violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18 U.S.C. §208](#)) to define or redefine them? **Hypocrisy!** [Click here](#) for those who would question this paragraph or its reason for existence.

Under the "good Samaritan rule", we cannot be subject to sanction or liability because we are not portraying our own words, but the words of anonymous third parties.

*"No provider or user of an interactive computer service shall be treated as the publisher or speaker of any information provided by another information content provider."
[47 U.S.C. §230(c)(1)]*

Any attempt to associate any member or officer of this ministry with any status OTHER than that described in this section is hereby stipulated by all parties concerned to be a criminal attempt at identity theft as described in the following:






 [Government Identity Theft, Form #05.046](#)

3. SOVEREIGN IMMUNITY








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

4. MEANINGS OF WORDS

This section is a defense against the following fraudulent tactics by those in government:

1.  [Foundations of Freedom Course, Video 4: Willful Government Deception and Propaganda, Form #12.021](#)
2.  [Legal Deception, Propaganda, and Fraud, Form #05.014](#)
3.  [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](#)
4.  [The Beginning of Wisdom is to Call Things By Their Proper Names](#) (OFFSITE LINK) - Stefan Molyneux
5.  [Mirror Image Rule](#) (OFFSITE LINK)

The biblical reason for this section is explained in the following videos:

1.  [Oreilly Factor, April 8, 2015](#)-John Piper of the Oklahoma Wesleyan University
2.  [Overcoming the World 2014 Conference: Against the World](#) (OFFSITE LINK)-Ligonier Ministries. [Click here](#) for original source, minutes 15-24.
3.  [Kingdom Bible Studies, Lesson 1: WHO'S WHO?-The Correct Meaning of Names](#) (OFFSITE LINK) -[Sheldon Emry Memorial Library](#)
4.  [Kingdom Bible Studies, Lesson 2: WHO's WHO?-Understanding Word Meanings](#) (OFFSITE LINK) -[Sheldon Emry Memorial Library](#)
5.  [Words are Our Enemies' Weapons, Part 1](#) (OFFSITE LINK)-[Sheldon Emry](#)
6.  [Words are Our Enemies' Weapons, Part 2](#) (OFFSITE LINK)-[Sheldon Emry](#)
7.  [The Words We Use](#) (OFFSITE LINK) -Wallbuilders

8. [Roman Catholicism and the Battle Over Words](#) (OFFSITE LINK)-Ligonier Ministries
9. [The Keys to Freedom](#) (OFFSITE LINK)-Bob Hamp

The legal purpose of these definitions is to prevent [GOVERNMENT crime](#) using words:

[Word Crimes](#) (OFFSITE LINK)

The definitions in this section are MANDATORY in any interaction between either the government or any of its agents or officers and any agent or member of this ministry. The reasons why this MUST be the case are described in:

 [Path to Freedom, Form #09.015, Sections 5.3 through 5.8](#)

4.1 Human

The word "human" means a man or woman above the age of majority, which we regard as 18 years of age. Anyone below the age of 18 is considered a "child" rather than a "human".

4.2 "Should", "Shall", "Must", or "we recommend"

All use of the words "should", "shall", "must", or "we recommend" on this website or in any of the interactions of this ministry with the public shall mean "may at your choice and discretion". This is similar to the government's use of the same words. See [Legal Deception, Propaganda, and Fraud, Form #05.014](#), Sections 12.4.13, 12.4.17, 12.4.19, and 12.4.26 for further details.

4.3 Private

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

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

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

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

*"PRIVILEGE. **A right, power, franchise, or immunity held by a person or class, against or beyond the course of the law. [. . .] That which releases one from the performance of a duty or obligation, or exempts one from a liability which he would otherwise be required to perform, or sustain in common [common law] with all other persons.** State v. Grosnickle, 189 Wis. 17, 206 N.W. 895, 896. A peculiar advantage, exemption, or immunity. Sacramento Orphanage & Children's Home v. Chambers, 25 Cal.App. 536, 144 P. 317, 319.
[Black's Law Dictionary, Fourth Edition, pp. 1359-1360]*

*"Is it a franchise? **A franchise is said to be a right reserved to the people by the constitution, as the elective franchise. Again, it is said to be a privilege conferred by grant from government, and vested in one or more individuals, as a public office.** Corporations, or bodies politic are the most usual franchises known to our laws. In England they are very numerous, and are defined to be royal privileges in the hands of a subject. An information will lie in many cases growing out of these grants, especially where corporations are concerned, as by the statute of 9 Anne, ch. 20, and in which the public have an interest. In 1 Strange R. (The King v. Sir William Louthier,) it was held that an information of this kind did not lie in the case of private rights, where no franchise of the crown has been invaded. If this is so--if in England a privilege existing in a subject, which the king alone could grant, constitutes it a franchise--in this country, under our institutions, **a privilege or immunity of a public nature, which could not be exercised without a legislative grant, would also be a franchise.**"
[People v. Ridgley, 21 Ill. 65, 1859 WL 6687, 11 Peck 65 (Ill., 1859)]*

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

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

[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;

SOURCE:

http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf

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

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

*"No servant [or government or biological person] can serve **two masters**; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. **You cannot serve God and mammon [government].**"*

[\[Luke 16:13, Bible, NKJV\]](#)

4.4 Government

The term "government" is defined to include that group of people dedicated to the protection of purely and exclusively PRIVATE RIGHTS and PRIVATE PROPERTY that are absolutely and exclusively owned by a truly free and sovereign human being who is EQUAL to the government in the eyes of the law per the Declaration of Independence. It excludes the protection of [PUBLIC rights or PUBLIC privileges \(franchises, Form #05.030\)](#) and [collective rights \(Form #12.024\)](#) because of the tendency to subordinate PRIVATE rights to PUBLIC rights due to the CRIMINAL conflict of financial interest on the part of those in the alleged "government" (18 U.S.C. §208, 28 U.S.C. §§144, and 455). See [Separation Between Public and Private Course, Form #12.025](#) for the distinctions between PUBLIC and PRIVATE.

*"As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer. [1] **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts.** [2] **That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.** [3] **and owes a fiduciary duty to the public.** [4] **It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.** **Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual [PRIVATE] rights is against public policy.** [5]"*

[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

FOOTNOTES:

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

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

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

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

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

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

Anything done CIVILLY for the benefit of those working IN the government at the [involuntary, enforced, coerced, or compelled \(Form #05.003\)](#) expense of PRIVATE free humans is classified as [DE FACTO \(Form #05.043\)](#), non-governmental, PRIVATE business activity beyond the core purpose of government that cannot and should not be protected by official, judicial, or sovereign immunity. [Click here \(Form #11.401\)](#) for a detailed exposition of ALL of the illegal methods of enforcement (Form #05.032) and [duress \(Form #02.005\)](#). "Duress" as used here INCLUDES:

1. Any type of [LEGAL DECEPTION, Form #05.014](#).

2. Every attempt to insulate government workers from responsibility or accountability for their false or misleading statements ([Form #05.014](#) and [Form 12.021 Video 4](#)), forms, or publications ([Form #05.007](#) and [Form #12.023](#)).
3. Every attempt to offer or enforce civil franchise statutes against anyone OTHER than public officers ALREADY in the government. Civil franchises cannot and should not be used to CREATE new public offices, but to add duties to EXISTING public officers who are ALREADY lawfully elected or appointed. See [Form #05.030](#).
4. Every attempt to commit identity theft by legally kidnapping [CONSTITUTIONAL state domiciled parties](#) onto federal territory or into the "United States" federal corporation as public officers. [Form #05.046](#).
5. Every attempt to offer or enforce any kind of franchise within a CONSTITUTIONAL state. See [Form #05.030](#).
6. Every attempt to entice people to give up an inalienable CONSTITUTIONAL right in exchange for a franchise privilege. See [Form #05.030](#).
7. Every attempt to use the police to enforce civil franchises or civil penalties. Police power can be lawfully used ONLY to enforce the criminal law. Any other use, and especially for revenue collection, is akin to sticking people up at gunpoint. See [Form #12.022](#).
8. Every attempt at CIVIL asset forfeiture to police in the conduct of CRIMINAL enforcement. This merely creates a criminal conflict of interest in police and makes them into CIVIL revenue collectors who seek primarily their own enrichment. See [Form #12.022](#).
9. Every attempt to compel or penalize anyone to declare a specific civil status on a government form that is signed under penalty of perjury. That is criminal witness tampering and the IRS does it all the time.
10. Every attempt to call something voluntary and yet to refuse to offer forms and procedures to unvolunteer. This is criminal FRAUD. Congressmen call income taxes voluntary all the time but the IRS refuses to even recognize or help anyone who is a "nontaxpayer". See [Exhibit #05.051](#).

All of the above instances of duress place personal interest in direct conflict with obedience to [REAL law, Form #05.048](#). They are the main source of [government corruption \(Form #11.401\)](#) in the present [de facto system \(Form #05.043\)](#). The only type of enforcement by a DE JURE government that can or should be compelled and lawful is CRIMINAL or COMMON LAW enforcement where a SPECIFIC private human has been injured, not [CIVIL statutory enforcement \(a franchise, Form #05.030\)](#). Under the State Action Doctrine of the U.S. Supreme Court, everyone who is the target of CIVIL enforcement is, by definition a public officer or agent in the government and Christians are forbidden by the Bible from becoming such public officers. [Form #13.007](#).

Every type of DE JURE CIVIL governmental service or regulation MUST be voluntary and ALL must be offered the right to NOT participate on every governmental form that administers such a CIVIL program. It shall mandatorily, publicly, and NOTORIOUSLY be enforced and prosecuted as a crime NOT to offer the right to NOT PARTICIPATE in any CIVIL STATUTORY activity of government or to call a service "VOLUNTARY" but actively interfere with and/or persecute those who REFUSE to volunteer or INSIST on unvolunteering. All statements by any government actor or government form or publication relating to the right to volunteer shall be treated as statements under penalty of perjury for which the head of the governmental department shall be held PERSONALLY liable if false. EVERY CIVIL "benefit" or activity offered by any government MUST identify at the beginning of every law creating the program that the program is VOLUNTARY and HOW specifically to UNVOLUNTEER or quit the program. Any violation of these rules makes the activity NON-GOVERNMENTAL in nature AND makes those offering the program into a [DE FACTO government \(Form #05.043\)](#). The Declaration of Independence says that all "just powers" of government derive from the CONSENT of those governed. Any attempt to [CIVILLY enforce](#) MUST be preceded by an explicit written attempt to procure consent, to not punish those who DO NOT consent, and to not PRESUME consent by virtue of even submitting a government form that does not IDENTIFY that submission of the form is an IMPLIED [act of consent \(Form #05.003\)](#). This ensures "justice" in a constitutional sense, which is [legally defined as "the right to be left alone"](#). For the purposes of this website, those who do not consent to ANYTHING civil are referred to "[non-resident non-persons](#)" ([Form #05.020](#)). An example of such a human would be a devout Christian who is acting in complete obedience to the word of God in all their interactions with anyone and everyone in government. Any attempt by a PRIVATE human to consent to any [CIVIL STATUTORY offering by any government \(a franchise, Form #05.030\)](#) is a violation of their [delegation of authority order from God \(Form #13.007\)](#) that places them OUTSIDE the protection of God under the Bible.

Under this legal definition of "government" the IDEAL and DE JURE government is one that:

1. The States cannot offer THEIR taxable franchises within federal territory and the FEDERAL government may not establish taxable franchises within the territorial borders of the states. This limitation was acknowledged by the U.S. Supreme Court in the [License Tax Cases, 72 U.S. 462 \(1866\)](#) and continues to this day but is UNCONSTITUTIONALLY ignored more by fiat and practice than by law.
2. Has the administrative burden of proof IN WRITING to prove to a common law jury of your peers that you CONSENTED in writing to the CIVIL service or offering before they may COMMENCE administrative enforcement of any kind against you. Such administrative enforcement includes, but is not limited to administrative liens, administrative levies, administrative summons, or contacting third parties about you. This ensures that you CANNOT become the unlawful victim of a [USUALLY FALSE PRESUMPTION \(Form #05.017\)](#) about your [CIVIL STATUS \(Form #13.008\)](#) that ultimately leads to [CRIMINAL IDENTITY THEFT \(Form #05.046\)](#). The decision maker on whether you have CONSENTED should NOT be anyone in the AGENCY that administers the service or benefit and should NEVER be ADMINISTRATIVE. It should be JUDICIAL.
3. Judges making decisions about the payment of any CIVIL SERVICE fee may NOT participate in ANY of the programs they are deciding on and may NOT be "taxpayers" under the I.R.C. Subtitle A Income tax. This creates a criminal financial conflict of interest that denies due process to all those who are targeted for enforcement. This sort of corruption was abused to unlawfully expand the income tax and the Social Security program OUTSIDE of their [lawful territorial extent \(Form #05.018\)](#). See [Lucas v. Earl, 281 U.S. 111 \(1930\)](#), [O'Malley v. Woodrough, 307 U.S. 277 \(1939\)](#) and later in [Hatter v. U.S. 532 U.S. 557 \(2001\)](#).
4. EVERY CIVIL service offered by any government MUST be subject to choice and competition, in order to ensure accountability and efficiency in delivering the service. This INCLUDES the minting of substance based currency. The government should NOT have a monopoly on ANY service, including money or even the postal service. All such monopolies are inevitably abused to institute duress and destroy the autonomy and sovereignty and EQUALTY of everyone else.
5. CANNOT "bundle" any service with any other in order to FORCE you to buy MORE services than you want. Bundling removes choice and autonomy and constitutes biblical "usury". For instance, it CANNOT:
 - 5.1. Use "driver licensing" to FORCE people to sign up for Social Security by forcing them to provide a "franchise license number" called an SSN or TIN in order to procure the PRIVILEGE of "driving", meaning using the commercial roadways FOR HIRE and at a profit.
 - 5.2. Revoke driver licenses as a method of enforcing ANY OTHER franchise or commercial obligation, including but not limited to child support, taxes, etc.
 - 5.3. Use funds from ONE program to "prop up" or support another. For instance, they cannot use Social Security as a way to recruit "taxpayers" of other services or the income tax. This ensures that EVERY PROGRAM stands on its own two feet and ensures that those paying for one program do not have to subsidize failing OTHER programs that are not self-supporting. It also ensures that the government MUST follow the SAME free market rules that every other business must follow for any of the CIVIL services it competes with other businesses to deliver.
 - 5.4 Piggyback STATE income taxes onto FEDERAL income taxes, make the FEDERAL government the tax collector for STATE TAXES, or the STATES into tax collectors for the FEDERAL government.
6. Can lawfully enforce the CRIMINAL laws without your express consent.
7. Can lawfully COMPEL you to pay for BASIC SERVICES of the courts, jails, military, and ROADS and NO OTHERS. EVERYONE pays the same

EQUAL amount for these services.

8. Sends you an ITEMIZED annual bill for CIVIL services that you have contracted in writing to procure. That bill should include a signed copy of your consent for EACH individual CIVIL service or "social insurance". Such "social services" include anything that costs the government money to provide BEYOND the BASIC SERVICES, such as health insurance, health care, Social Security, Medicare, etc.
9. If you do not pay the ITEMIZED annual bill for the services you EXPRESSLY consented to, the government should have the right to collect ITS obligations the SAME way as any OTHER PRIVATE human. That means they can administratively lien your real or personal property, but ONLY if YOU can do the same thing to THEM for services or property THEY have procured from you either voluntarily or involuntarily. Otherwise, they must go to court IN EQUITY to collect, and MUST produce evidence of consent to EACH service they seek payment or collection for. In other words, they have to follow the SAME rules as every private human for the collection of CIVIL obligations that are in default. Otherwise, they have superior or supernatural powers and become a pagan deity and you become the compelled WORSHIPPER of that pagan deity. See [Socialism: The New American Civil Religion, Form #05.016](#) for details on all the BAD things that happen by turning government into such a CIVIL RELIGION.

Jesus described the above de jure government as follows. He is implying that Christians cannot consent to any government that rules from above or has superior or supernatural powers in relation to biological humans. In other words, the government Christians adopt or participate in or subsidize CANNOT function as a religion as described in [Socialism: The New American Civil Religion, Form #05.016](#):

"You know that the rulers of the Gentiles [unbelievers] lord it over them [govern from ABOVE as pagan idols], and those who are great exercise authority over them [supernatural powers that are the object of idol worship]. Yet it shall not be so among you; but whoever desires to become great among you, let him be your servant [serve the sovereign people from BELOW rather than rule from above]. And whoever desires to be first among you, let him be your slave—just as the Son of Man did not come to be served, but to serve, and to give His life a ransom for many."
[Matt. 20:25-28, Bible, NKJV]

For documentation on HOW to implement the above IDEAL or DE JURE government by making MINOR changes to existing foundational documents of the present government such as the Constitution, see:

 [Self Government Federation: Articles of Confederation, Form #13.002](#)

4.5 Civil Status

The term "[civil status](#)" describes the process by which human beings become "persons" under civil statutory law. It is what the courts call a "[res](#)" which gives them civil control over you under one of three different systems of civil law. Civil status is VERY important, because it is the source of civil statutory jurisdiction of courts over you and their right to "personal jurisdiction" over you. It also describes how your actions affect "choice of law" and your "status" in any court cases you bring. Human beings who are "sovereign" in fact:

1. Have no "civil status" under statutory law.
2. Only have a "civil status" under the constitution and the common law.
3. Are not party to the "social compact", but "[foreigners](#)" among citizens. The [Law of Nations, Book 1, Section 213](#) calls them "inhabitants".
4. Are not privileged "aliens".
5. Participate in NO government franchises or privileges, but instead reserve all their [PRIVATE, UNALIENABLE rights \(Form #12.038\)](#) and thereby remain exclusively private. See [Form #05.030](#).
6. Were described as "idiots" under early Greek law. [Click here](#) for details.
7. Understand the distinctions between PUBLIC and PRIVATE and maintain absolute separation between the two in all their interactions with any so-called "government". They ensure that all of their property remains absolutely owned and exclusively private. Thus, they can control and dictate all uses and everyone who wants to take or control it. See [Form #12.025](#).
8. Civilly govern themselves without external interference, except possibly of common law and criminal courts.
9. Replace the civil statutory protection franchise with private contracts and franchises of their own for everyone they do business with, thus rendering "civil services" on the part of organized governments irrelevant and unnecessary. For a definition of "civil services", see the definition in our [Disclaimer, Section 4](#). In that sense they have FIRED the government from a civil perspective and retain all of their God given inalienable rights. All rights reserved, UCC 1-308.
10. Are civilly governed mainly by the "civil laws" found in the Holy Bible if they are Christians, or by the laws of their faith if they have another faith. This is a protected First Amendment right to practice their religion. [Laws of the Bible, Litigation Tool #09.001](#)

You cannot have a "[civil status](#)" under the laws of a place WITHOUT at least one of the following conditions:

1. A physical presence in that place. The status would be under the COMMON law. Common law is based on physical location of people on land rather than their statutory status.
2. CONSENSUALLY doing business in that place. The status would be under the common law. See the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 and International Shoe Co. v. Washington, 326 U.S. 310 (1945).
3. A domicile in that place. This would be a status under the civil statutes of that place. See Federal Rule of Civil Procedure 17(a).
4. CONSENSUALLY representing an artificial entity (a legal fiction) that has a domicile in that place. This would be a status under the civil statutes of that place. See Federal Rule of Civil Procedure 17(b).
5. Consenting to a civil status under the laws of that place. Anything done consensually cannot form the basis for an injury in a court of law. Such consent is usually manifested by filling out a government form identifying yourself with a specific statutory status, such as a W-4, 1040, driver license application, etc. This is covered in:

[Avoiding Traps in Government Forms Course](#), Form #12.023
<https://sedm.org/Forms/FormIndex.htm>

If any of the above rules are violated, you are a victim of criminal identity theft:

 [Government Identity Theft, Form #05.046](#)

"civil status" is further discussed in:

1. [Civil Status \(important!\)](#)-Article under "Litigation->Civil Status (important!) on the SEDM menus
2. [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#)
3. [Proof that There is a "Straw Man", Form #05.042](#)-SEDM
4. [Legal Fictions, Form #09.071](#)-SEDM

4.6 Civil Service

The term "civil service" or "civil service fee" relates to any and all activities of "government" OTHER than:

1. Police.
2. Military.
3. Jails.
4. Criminal court.
5. Common law court.

"civil service" and "civil service fee" includes any attempt or act to:

1. Establish or enforce a [domicile \(Form #05.002\)](#)
2. Procure [consent \(Form #05.003\)](#) of any kind to alienate rights that are supposed to be INALIENABLE per the Declaration of Independence.
3. PRESUME [consent \(Form #05.003\)](#) to surrender INALIENABLE PRIVATE RIGHTS by virtue of submitting, accepting, or receiving any application for a government benefit, license, or franchise. See [Form #12.023](#).
4. Convert PRIVATE property or PRIVATE rights to PUBLIC property, PUBLIC offices, or excise taxable franchises. See [Form #12.025](#). Government's FIRST and most important duty is to at all times maintain TOTAL separation between PRIVATE and PUBLIC and NEVER to allow them to convert one to another. Every attempt to convert one to the other represents a criminal financial conflict of interest that turns the PUBLIC trust into a SHAM trust.
5. Offer or enforce the civil statutory code.
6. Offer or enforce [civil franchises \(see Form #05.030\)](#),

4.7 Common Law

The term "common law" means procedures and policies used in constitutional courts in the JUDICIAL branch to provide protection for absolutely owned, constitutionally protected PRIVATE RIGHTS and PRIVATE PROPERTY of a human being who has accepted no franchises or privileges and therefore who is not subject to civil statutes, not domiciled in the forum, and who reserves all rights. These procedures may not be exercised in "legislative franchise courts" in the LEGISLATIVE or EXECUTIVE Branch which manage and adjudicate disputes over federal property, franchises, privileges, and "benefits". In the words of the U.S. Supreme Court, these organic rights are "self-executing" and not government created or owned. They may therefore NOT be limited, restrained, taxed, or regulated by statute:

*"The design of the Fourteenth Amendment has proved significant also in maintaining the traditional separation of powers 524*524 between Congress and the Judiciary. **The first eight Amendments to the Constitution set forth self-executing prohibitions on governmental action, and this Court has had primary authority to interpret those prohibitions.** The Bingham draft, some thought, departed from that tradition by vesting in Congress primary power to interpret and elaborate on the meaning of the new Amendment through legislation. Under it, "Congress, and not the courts, was to judge whether or not any of the privileges or immunities were not secured to citizens in the several States." Flack, supra, at 64. While this separation-of-powers aspect did not occasion the widespread resistance which was caused by the proposal's threat to the federal balance, it nonetheless attracted the attention of various Members. See Cong. Globe, 39th Cong., 1st Sess., at 1064 (statement of Rep. Hale) (noting that Bill of Rights, unlike the Bingham proposal, "**provide[s] safeguards to be enforced by the courts, and not to be exercised by the Legislature**"); id., at App. 133 (statement of Rep. Rogers) (prior to Bingham proposal it "was left entirely for the courts . . . to enforce the privileges and immunities of the citizens"). As enacted, the Fourteenth Amendment confers substantive rights against the States which, like the provisions of the Bill of Rights, are self-executing. Cf. [South Carolina v. Katzenbach](#), 383 U. S., at 325 (discussing Fifteenth Amendment). The power to interpret the Constitution in a case or controversy remains in the Judiciary."
[City of Boerne v. Flores, 521 U.S. 507 (1997)]*

It is the duty of all CONSTITUTIONAL courts in the JUDICIAL branch to provide remedy for the protection of such rights when violated, even if there is no statute authorizing a remedy. This is a consequence of the oath that all judges IN CONSTITUTIONAL COURTS take to "support and defend the constitution against all enemies, foreign and domestic", whether state or federal. Franchise judges in the LEGISLATIVE or EXECUTIVE branch don't have to take this oath and often ACTIVELY INTERFERE with any attempt by private litigants to invoke or enforce constitutional rights. That sort of behavior would be TREASON in a CONSTITUTIONAL court. Franchise courts act in essence as binding arbitration boards for people in temporary possession, custody, or control of absolutely owned government property which is dispensed with legal strings attached called "franchises". These courts preside by the CONSENT of those who accept the property or "benefit" that the franchise court is charged with managing, such as "licenses", "permits", or government "benefits". Examples of "legislative franchise courts" include:

1. Traffic court.
2. Family court.
3. Tax Court (see 26 U.S.C. §7441).

For a detailed exposition of exactly how government franchises and franchise courts operate, see:

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

Rights are property, and protecting and enforcing them is an action to protect PRIVATE property in the case of CONSTITUTIONAL rights recognized but not created by the Bill of Rights. In providing judicial remedy absent statutes, the courts in effect are DEFINING the common law, because statutes CANNOT define or limit such rights:

"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. "
[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

"The very purpose of a Bill of Rights was to withdraw certain subjects from the vicissitudes of political controversy, to place them beyond the reach of majorities [within juries] and officials [and [CIVIL STATUTES, Form #05.037](#)] and to establish them as legal principles to be applied by the courts [using the COMMON LAW rather than [CIVIL STATUTES, Form #05.037](#)]. One's right to life, liberty, and property, to free speech, a free press, freedom of worship and assembly, and other fundamental rights may not be submitted to vote [of a JURY OR an ELECTOR]; they depend on the outcome of no elections." [West Virginia Bd. of Ed. v. Barnett, 319 U.S. 624, 638 (1943); SOURCE: https://scholar.google.com/scholar_case?case=8030119134463419441]

Based on the above, anything licensed, taxed, requiring a "permit", denied (the essence of ownership is the right to exclude and control the use of), or regulated by civil statute or which may be voted on by a jury or an elector or which is created or enforced by statute is NOT a CONSTITUTIONAL or a PRIVATE right and is not the proper subject of the common law. Further, anyone who tries to convince you that there IS no such thing as the common law in the context of CONSTITUTIONAL rights, or that common law proceedings can and do involve STATUTORY remedies is engaging in a conspiracy to DESTROY all of your private rights and private property. This is proven in:

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

A failure or refusal by a judge in the judicial department to provide CONSTITUTIONAL remedy for absolutely owned PRIVATE property or PRIVATE rights is therefore, in fact and in deed:

1. An attempt to accomplish the OPPOSITE purpose for why government was created, which was to protect PRIVATE property and PRIVATE rights.
2. An attempt to denigrate, demoralize, oppress, and enslave (Thirteenth Amendment) litigants before them who are litigating against any government for a violation of those rights.
3. An attempt to maliciously abuse legal process to institute peonage and slavery in violation of 18 U.S.C. §1589.
4. A selective REPEAL of a portion of the CONSTITUTIONAL common law.
5. A selective REPEAL of the portion of the Bill of Rights that forms the STANDING of the party to sue in court.
6. A violation of the judicial oath to support and defend the Constitution against all enemies, foreign and domestic.
7. Treason punishable by death under 18 U.S.C. §2381.
8. A violation of the Separation of Powers Doctrine, because by SELECTIVELY REPEALING a portion of the constitution or constitutional common law, they in effect are acting in a "legislative capacity" as a member of the Legislative Executive Branch, not as judges.[1]
9. Destroying ANY and ALL possibility of freedom or liberty itself, according to the man who DESIGNED the three branch system of Republic Government and Separation of Powers:

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

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

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

[. . .]

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

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws/soL_11.htm]

Further, Congress can only regulate or tax PRIVILEGES or PUBLIC rights that it created by statute, not PRIVATE rights recognized but not created by the Constitution.

Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress [PUBLIC RIGHTS] and other [PRIVATE] rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or aggrandizement" by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" or "public right" in this case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right. FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts. [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

For more details on the CIVIL (not CRIMINAL, but CIVIL) power to tax or regulate only public rights (public property) that Congress created by statute and therefore ABSOLUTELY OWNS and CONTROLS as property, see:

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

The basic rules of the common law are documented in the following exemplary books published near the turn of the Twentieth Century and many others, and thus are WRITTEN. These rules have not been REPEALED, but rather fallen out of use because of censorship by covetous Pharisee lawyers trying to convert ALL property to government property so they could STEAL it and harvest it for their personal benefit [2]:

1. [Handbook of Common Law Pleading](http://famguardian.org/Publications/CommonLawPractice/Hand_book_of_Common_law_Pleading.pdf), Benjamin Shipman (48 MB)-
http://famguardian.org/Publications/CommonLawPractice/Hand_book_of_Common_law_Pleading.pdf
2. [Handbook of Common Law Pleading](http://famguardian.org/Publications/CommonLawPractice/CL_Pleading.pdf), Joseph Koeffler (4.8 MB).
http://famguardian.org/Publications/CommonLawPractice/CL_Pleading.pdf
3. [Principles of Common Law Pleading](http://famguardian.org/Publications/CommonLawPractice/Principles_of_Common_law_Pleading.pdf), John McKelvey (3.5 MB)
http://famguardian.org/Publications/CommonLawPractice/Principles_of_Common_law_Pleading.pdf
4. [Pleadings and Practice in Actions At Common Law](http://famguardian.org/Publications/CommonLawPractice/Pleading_and_Practice_in_Actions_at_Comm.pdf), Martin Burks (90.3 MB)
http://famguardian.org/Publications/CommonLawPractice/Pleading_and_Practice_in_Actions_at_Comm.pdf

In addition to the above generally accepted rules, those owning the PRIVATE property protected by the common law may ADD to these rules with their own set of rules that form the conditions of the temporary use, benefit, or control of the property so granted and protected to the person SUBJECT to those rules. We call these the Grant Rules.

Grant Rules are CIVIL rules implemented as a contract or agreement between the GRANTOR and the GRANTEE for temporarily using, controlling, or benefitting from that property. In the case of government, these rules regulating government property cannot be and are not implemented with CRIMINAL statutes. They are only implemented by CIVIL statutes. They are enforced against those who consent to those RULES by temporarily accepting or exercising custody, benefit, or control over the property in question. These rules behave, in essence, as a franchise or an excise. The OBLIGATIONS against the GRANTOR associated with the use of the granted property are the "consideration" provided by the GRANTOR and the consideration they receive in return are the temporary "RIGHTS" they exercise over the granted property. All franchises are based on "grants" of property with legal strings or conditions attached and ANYONE can grant or participate in such a franchise or use such a franchise AGAINST a government to defend themselves against GOVERNMENT unlawfully offering or enforcing THEIR franchises:

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

An example of the use of such rules by the government against the private rights and private property is found below:

*"We have repeatedly held that the Federal Government may impose appropriate conditions on the use of [federal property or privileges \[franchises, Form #05.030\]](#) and may require that state instrumentalities comply with [conditions \[obligations, Form #12.040\]](#) that are reasonably related to the federal interest in particular national projects or programs. See, e. g., *Ivanhoe Irrigation Dist. v. McCracken*, 357 U.S. 275, 294 -296 (1958); *Oklahoma v. Civil Service Comm'n*, 330 U.S. 127, 142 -144 (1947); *United States v. San Francisco*, 310 U.S. 16 (1940); cf. *National League of Cities v. Usery*, 426 U.S. 833, 853 (1976); *Fry v. United States*, 421 U.S. 542 (1975). A requirement that States, like all other users, pay a portion of the costs of the [benefits \[Form #05.040\]](#) they enjoy from federal programs is surely permissible [meaning CONSTITUTIONAL] since it is closely related to the [435 U.S. 444, 462] federal interest in recovering costs from those who [benefit](#) and since it effects no greater interference with state sovereignty than do the restrictions which this Court has approved."*
[*Massachusetts v. United States*, 435 U.S. 444 (1978);
https://scholar.google.com/scholar_case?case=16842193024599209893]

Under the concept of equal protection and equal treatment, WE TOO have an EQUAL right, recognized above by the U.S. Supreme Court in *Munn v. Illinois*, to attach conditions to the use or benefit or control of our property by any and all others, INCLUDING governments. To suggest otherwise is to impute or enforce superior or supernatural powers to a government and institute a civil religion in violation of the First Amendment. ALL ARE EQUAL in a free society. You are equal to the government, as President Obama implied in his First Inauguration Speech, as we prove below:

[Foundations of Freedom Course](https://www.youtube.com/watch?v=ikf7CcT2I8I), Form #12.021, Video 1: Introduction
<https://www.youtube.com/watch?v=ikf7CcT2I8I>

If you are not equal to the government and cannot use YOUR absolutely owned PRIVATE property to control THEM, then they can't use THEIR property to control you through civil franchises or statutes either. For more on the abuse of franchises by government to oppress people they are supposed to be helping, and how to use them to DEFEND yourself against such abuses, see:

1. [Government Franchises Course](#), Form #12.012
2. <https://sedm.org/Forms/FormIndex.htm>
3. [Government Instituted Slavery Using Franchises](#), Form #05.030
4. <https://sedm.org/Forms/FormIndex.htm>

Anyone who asserts that the GOVERNMENT is the only one who can absolutely own property or that government SHARES ownership or control of ALL property is indirectly advocating all of the following:

1. A violation of the main reason for creating government, which is the protection of PRIVATE rights and PRIVATE property.
2. The establishment of a state sponsored religion in violation of the First Amendment, because the government can use their control over ALL property to control ANYTHING and ANYONE. See:

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

3. A violation of the Thirteenth Amendment, because there is no way to avoid the rules associated with buying or using ANY TYPE OF PROPERTY.

4. The establishment of socialism, which is government ownership or at least control over ALL property:

"Socialism n (1839) 1: any of various economic and political theories advocating collective or governmental ownership and administration of the means of production and distribution of goods 2 a: a system of society or group living in which there is no private property b: a system or condition of society in which the means of production are owned and controlled by the state 3: a stage of society in Marxist theory transitional between capitalism and communism and distinguished by unequal distribution of goods and pay according to work done."

[Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, page 1118; SOURCE: <https://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q05.010.pdf>]

For more information about common misconceptions about the common law propagated mainly by MISINFORMED members of the legal profession and the government, see:

Rebutted False Arguments about the Common Law, Form #08.025
<https://sedm.org/Forms/08-PolicyDocs/RebuttedFalseArgumentsAboutCommonLaw.pdf>

FOOTNOTES:

[1] See: *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023; <https://sedm.org/Forms/FormIndex.htm>.

[2] See: *Who Where the Pharisees and Saducees?*, Form #05.047; <https://sedm.org/Forms/FormIndex.htm>.

4.8 Law

The term "law" as used on this site is constrained by the following requirements:

1. It must apply equally to ALL. It cannot compel INEQUALITY of treatment between any man or class of men. See [Form #05.033](#).
2. It cannot do collectively what people individually cannot NATURALLY do. In other words, in the words of [Frederic Bastiat](#), it aggregates the individual right of self-defense into a collective body so that it can be delegated. A single human CANNOT delegate a right he does not individually ALSO possess, which indirectly implies that no GROUP of men called "government" can have any more COLLECTIVE rights under the collective entity rule than a single human being. [Click here](#) for a video on the subject.
3. It cannot punish a citizen for an innocent action that was not a crime or not demonstrated to produce measurable harm. The ability to PROVE such harm with evidence in court is called "standing".
4. It cannot compel the redistribution of wealth between two private parties. This is ESPECIALLY true if it is called a "tax".
5. It cannot interfere with or impair the right of contracts between PRIVATE parties. That means it cannot compel income tax withholding unless one or more of the parties to the withholding are ALREADY public officers in the government.
6. It cannot interfere with the use or enjoyment or CONTROL over private property, so long as the use injures no one. Implicit in this requirement is that it cannot FAIL to recognize the right of private property or force the owner to donate it to a PUBLIC USE or PUBLIC PURPOSE. In the common law, such an interference is called a "trespass".
7. The rights it conveys must attach to LAND rather than the [CIVIL STATUS](#) (e.g. "taxpayer", "citizen", "resident", etc.) of the people ON that land. One can be ON land within a PHYSICAL state WITHOUT being legally "WITHIN" that state (a corporation) as an [officer of the government or corporation \(Form #05.042\) called a "citizen" or "resident"](#). See:
7.1 [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#).
7.2 [Foundations of Freedom, Form #12.021, Video 4](#) covers how LAND and STATUS are deliberately confused through equivocation in order to [KIDNAP people's identity \(Form #05.046\)](#) and transport it illegally to federal territory.
(*"It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it."* [Balzac v. Porto Rico, 258 U.S. 298 (1922)])
8. It must provide a remedy AFTER an injury occurs. It may not PREVENT injuries before they occur. Anything that operates in a PREVENTIVE rather than CORRECTIVE mode is a franchise. There is no standing in a REAL court to sue WITHOUT first demonstrating such an injury to the PRIVATE or NATURAL rights of the Plaintiff or VICTIM.
9. It cannot acquire the "force of law" from the consent of those it is enforced against. In other words, it cannot be an agreement or contract. All franchises and licensing, by the way, are types of contracts.
10. It does not include compacts or contracts between private people and governments. Rights that are INALIENABLE cannot be contracted away, even WITH consent. See [Form #05.003](#).
11. It cannot, at any time, be called "voluntary". Congress and even the U.S. Supreme Court call the IRC Subtitle a "income tax" voluntary. See Exhibits [#05.025](#) and [#05.051](#).
12. It does not include franchises, licenses, or civil statutory codes, all of which derive ALL of their force of law from your consent in choosing a [civil domicile \(Form #05.002\)](#).

The above criteria derives from [What Is "law"?, Form #05.048, Section 16](#). Any violation of the above rules is what the Bible calls "devises evil by law" in Psalm 94:20-23 as indicated above.

Roman statesman Cicero defined law as follows:

"True Law is right reason in agreement with Nature, it is of universal application, unchanging and everlasting; it summons to duty by its commands and averts from wrong-doing by its prohibitions. And it does not lay its commands or prohibitions upon good men in vain, although neither have any effect upon the wicked. It is a sin to try to alter this law, nor is it allowable to try to repeal a part of it, and it is impossible to abolish it entirely. We cannot be freed from its obligations by Senate or People, and we need not look outside ourselves for an expounder or interpreter of it. And there will not be different laws at Rome or at Athens, or different laws now and in the future, but one eternal and unchangeable law will be valid for all times and all nations, and there will be one master and one rule, that is God, for He is the author of this law, its promulgator, and its enforcing judge."

[Marcus Tullius Cicero, 106-43 B.C.]

"Power and law are not synonymous. In truth, they are frequently in opposition and irreconcilable. There is [God's Law](#) from which [all equitable laws of man](#) emerge and by which men must live if they are not to die in oppression, chaos and despair. Divorced from [God's eternal and immutable Law](#), established before the founding of the suns, man's power is evil no matter the noble words with which it is employed or the motives urged when enforcing it. Men of good will, mindful therefore of the [Law laid down by God](#), will oppose governments whose rule is by men, and if they wish to survive as a nation they will destroy the [\[de facto\] government](#) which attempts to adjudicate by the whim of venal judges."
[Marcus Tullius Cicero, 106-43 B.C.]

"Law" is defined to EXCLUDE any and all [civil statutory codes, franchises, or privileges](#) in relation to any and all governments and to include ONLY the COMMON law, the CONSTITUTION (if trespassing government actors ONLY are involved), and the CRIMINAL law.

The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:

[. . .]

6. **The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.** [FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.](#)

FOOTNOTES:

[FN7](#) Compare [Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.](#)
[\[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 \(1936\)\]](#)

Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."

[. . .]

It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding from us, law is a command directed to us.** The language of a compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all.** Upon these accounts law is defined to be "a rule."

[\[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4\]](#)

"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places **whereby a certain individual or class of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some particular advantage or exemption.[1]."

[\[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;](#)

SOURCE: http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf]

FOOTNOTES:

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

"What, then, is [\[civil\] legislation](#)? It is an [assumption \[presumption\]](#) by one man, or body of men, of absolute, irresponsible dominion [because of abuse of [sovereign immunity](#) and the [act of "CONSENT"](#) by calling yourself a "citizen"] over all other men whom they call subject to their power. It is the assumption by one man, or body of men, of a right to subject all other men to their will and their service. It is the assumption by one man, or body of men, of a right to abolish outright all the natural rights, all the natural liberty of all other men; to make all other men their slaves; to arbitrarily dictate to all other men what they may, and may not, do; what they may, and may not, have; what they may, and may not, be. It is, in short, the assumption of a right to banish the [principle of human rights](#), the [principle of justice itself](#), from off the earth, and set up their own personal will [society of men and not law], pleasure, and interest in its place. All this, and nothing less, is involved in the very idea that there can be any such thing as [human \[CIVIL\] legislation](#) that is obligatory upon those upon whom it is imposed [and ESPECIALLY those who never expressly consented in writing]."

[\[Natural Law, Chapter 1, Section IV, Lysander Spooner;](#)

SOURCE: <http://famguardian.org/PublishedAuthors/Indiv/SpoonerLysander/NaturalLaw.htm>]

The above methods of REMOVING the protections of the common law and the constitution from the [INALIENABLE rights \[rights that CANNOT lawfully be given away, even WITH consent, Form #12.038\]](#) that are protected by them has been described by the U.S. Congress as the ESSENCE of [communism](#) itself! This is especially true when you add games with legal words of art to remove even the STATUTORY limitations upon the conduct of

the government. See [Legal Deception, Propaganda, and Fraud, Form #05.014](#).

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

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

The above corruption of our Constitutional Republic by the unconstitutional abuse of franchises, the violation of the rules of statutory construction, and interference with common law remedies was described by the U.S. Supreme Court as follows:

"These are words of weighty import. They involve consequences of the most momentous character. I take leave to say that if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will be the result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.

*Although from the foundation of the Government this court has held steadily to the view that the Government of the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined, could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly granted, [Martin v. Hunter, 1 Wheat. 304, 326, 331](#), we are now informed that Congress possesses powers outside of the Constitution, and may deal with new territory, 380*380 acquired by treaty or conquest, in the same manner as other nations have been accustomed to act with respect to territories acquired by them. In my opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it true that Congress can deal with new territories just as other nations have done or may do with their new territories. This nation is under the control of a written constitution, the supreme law of the land and the only source of the powers which our Government, or any branch or officer of it, may exert at any time or at any place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly acquired territories what this Government may not do consistently with our fundamental law. To say otherwise is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican institutions a colonial system such as exists under monarchical governments. Surely such a result was never contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the possibility of a result of that character it would never have been adopted by the People of the United States. The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the Constitution."*
[Downes v. Bidwell, [182 U.S. 244](#) (1901), Justice Harlan, Dissenting]

Civil statutory codes, franchises, or privileges are referred to on this website as "private law", but not "law". The word "public" precedes all uses of "law" when dealing with acts of government and hence, refers only to COMMON law and CRIMINAL law that applies equally to everyone, regardless of [their consent](#). Involvement in any and all "[private law](#)" franchises or privileges offered by any government ALWAYS undermines and threatens sovereignty, autonomy, and [equality](#), turns government into an [unconstitutional civil religion](#), and [corrupts even the finest of people](#). This is explained in:

[Government Instituted Slavery Using Franchises, Form #05.030](#)

Any use of the word "law" by any government actor directed at us or any member, if not clarified with the words "private" or "public" in front of the word "law" shall constitute:

1. A criminal attempt and conspiracy to recruit us to be [a public officer called a "person", "taxpayer", "citizen", "resident"](#), etc.
2. A solicitation of [illegal bribes called "taxes"](#) to treat us "AS IF" we are a public officer.

3. A criminal conspiracy [to convert PRIVATE rights into PUBLIC rights](#) and to violate the Bill of Rights.

The protection of PRIVATE rights mandated by the Bill of Rights BEGINS with and requires:

1. ALWAYS keeping PRIVATE and PUBLIC rights separated and never mixing them together.
2. Using unambiguous language about the TYPE of "right" that is being protected: PUBLIC or PRIVATE in every use of the word "right". The way to avoid confusing PUBLIC and PRIVATE RIGHTS is to simply refer to PUBLIC rights as "privileges" and NEVER refer to them as "rights".
3. Only converting PRIVATE rights to PUBLIC rights with the express written consent of the HUMAN owner.
4. Limiting the conversion to geographical places where rights are NOT unalienable. This means the conversion must occur either abroad or on government territory not within the exclusive jurisdiction of a Constitutional state. Otherwise, the Declaration of Independence, which is organic law, would be violated.
5. Keeping the rules for converting PRIVATE to PUBLIC so simple, unambiguous, and clear that a child could understand them and always referring to these rules in every interaction between the government and those they are charged with protecting.
6. Ensuring that in every interaction (and ESPECIALLY ENFORCEMENT ACTION) between the government both administratively and in court, that any right the government claims to civilly enforce against, regulate, tax, or burden otherwise PRIVATE property is proven ON THE RECORD IN WRITING to originate from the rules documented in the previous step. This BURDEN OF PROOF must be met both ADMINISTRATIVELY and IN COURT BEFORE any enforcement action may be lawfully attempted by any government. It must be met by an IMPARTIAL decision maker with NO FINANCIAL interest in the outcome and not employed by the government or else a criminal financial conflict of interest will result. In other words, the government has to prove that it is NOT stealing before it can take property, that it is the lawful owner, and expressly HOW it became the lawful owner.
7. Enforcing the following [CONCLUSIVE PRESUMPTION](#) against [government jurisdiction](#) to enforce unless and until the above requirements are met:

"All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:

1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.
2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real, de jure government, even WITH their consent.
3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and which is therefore NOT protected by official, judicial, or sovereign immunity."

For a detailed exposition on the mandatory separation between PUBLIC and PRIVATE as indicated above, please see the following course on our site:

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

For a detailed exposition of the legal meaning of the word "law" and why the above restrictions on its definition are important, see:

 [What is "law"?. Form #05.048](#)

4.9 Copyright

The words "Copyright" or "Copyright Family Guardian Fellowship" used in connection with any of the intellectual property on this site shall mean the following:

1. Owned by an exclusively private, nonstatutory human and not any artificial entity, "person", "citizen", or "resident" under any civil statutory law.
2. Protected only under the common law and the constitution and not subject to the statutory civil law, including any tax law.
3. Not owned by this website or ministry.
4. Owned by an anonymous third party who we have an agreement with to reuse the materials on this site.
5. Not owned or controlled by any government per [17 U.S.C. §105](#). Governments are not allowed to copyright their works. Any attempt to bring this ministry under the control of any government or make it the property of any government therefore results in no copyright being held in the name of the government.

The purpose of these copyright restrictions is to ensure that no government can use legal process or tax assessment as a method to censor free speech materials found on this website.

4.10 Franchise

The word "[franchise](#)" means a grant or rental or lease rather than a gift of specific property with legal strings or "obligations" attached.

FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right. Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360. In England it is defined to be a royal privilege in the hands of a subject.

A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription, but today we understand a franchise to be some special privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general. State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations are franchises. The execution of a policy of insurance by an insurance company [e.g. **Social Insurance/Socialist Security**], and the issuing a bank note by an incorporated bank [such as a **Federal Reserve NOTE**], are franchises. *People v. Utica Ins. Co.*, 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace the property acquired by the exercise of the franchise. *Bridgeport v. New York & N. H. R. Co.*, 36 Conn. 255, 4 Arn.Rep. 63. Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d 1019, 1020. **In a popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage. etc. *Pierce v. Emery*, 32 N.H. 484 ; *State v. Black Diamond Co.*, 97 Ohio St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352.**

Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.

Exclusive Franchise. See *Exclusive Privilege or Franchise*.

General and Special. The charter of a corporation is its "general" franchise, while a "special" franchise consists in any rights granted by the public to use property for a public use but-with private profit. *Lord v. Equitable Life Assur. Soc.*, 194 N.Y. 212, 81 N. E. 443, 22 L.R.A.,N.S., 420.

Personal Franchise. A franchise of corporate existence, or one which authorizes the formation and existence of a corporation, is sometimes called a "personal" franchise. as distinguished from a "property" franchise, which authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special privilege in its employment, as, for example, to construct and operate a railroad. See *Sandham v. Nye*, 9 Misc.ReP. 541, 30 N.Y.S. 552.

Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may, receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls, collect fares, etc. *State v. Topeka Water Co.*, 61 Kan. 547, 60 P. 337; *Virginia Canon Toll Road Co. v. People*, 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while the latter are certain rights and privileges conferred upon existing corporations. *Gulf Refining Co. v. Cleveland Trust Co.*, 166 Miss. 759, 108 So. 158, 160.

Special Franchisee. See *Secondary Franchises, supra*.

[*Black's Law Dictionary, 4th Edition, pp. 786-787*]

The definition of "privilege" in the definition above means PROPERTY, whether physical or intangible. This loan is often called a "grant" in statutes, as in the case of Social Security in [42 U.S. Code Subchapter I-Grants to the States for Old-Age Assistance](#). That grant is to federal territories and NOT constitutional states, as demonstrated by the definition of "State" found in [42 U.S.C. §1301\(a\)\(1\)](#). Hence, Social Security cannot be offered in constitutional states, but only federal territories, as proven in [Form #06.001](#).

"For here, the state must deposit the proceeds of its taxation in the federal treasury, upon terms which make the deposit suspiciously like a forced loan to be repaid only in accordance with restrictions imposed by federal law. Title IX, §§ 903 (a) (3), 904 (a), (b), (e). All moneys withdrawn from this fund must be used exclusively for the payment of compensation. § 903 (a) (4). And this compensation is to be paid through public employment offices in the state or such other agencies as a federal board may approve. § 903 (a) (1)."
[[Steward Machine Co. v. Davis, 301 U.S. 548 \(1937\)](#)]

In the case of government franchises, property granted or rented can include one or more of the following:

1. A public right or public privilege granted by a statute that is not found in the Constitution but rather created by the Legislature. This includes remedies provided in franchise courts in the Executive Branch under Article I or Article IV to vindicate such rights. It does not include remedies provided in true Article III courts.

"The distinction between public rights and private rights has not been definitively explained in our precedents. Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a minimum arise between the government and others." Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413. In contrast, "the liability of one individual to another under the law as defined," Crowell v. Benson, supra, at 51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power."

[. . .]

Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress [PUBLIC RIGHTS] and other [PRIVATE] rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or aggrandizement" by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" or "public right" in this case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right. FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define

the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.

[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

2. Any type of privilege, immunity, or exemption granted by a statute to a specific class of people and not to all people generally that is not found in the Constitution. All such statutes are referred to as "special law" or "private law", where the government itself is acting in a private rather than a public capacity on an equal footing with every other private human in equity. The U.S. Supreme court also called such legislation "class legislation" in [Pollock v. Farmers Loan and Trust, 157 U.S. 429 \(1895\)](#) and the ONLY "class" they can be talking about are public officers in the U.S. government and not to all people generally. See [Why Your Government is Either a Thief or You are a "Public Officer" For Income Tax Purposes, Form #05.008](#) for proof:

"special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is "special" when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A "special law" relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill; Private law. Compare General law; Public law."

[Black's Law Dictionary, Sixth Edition, pp. 1397-1398]

3. A statutory "[civil status](#)" created and therefore owned by the legislature. This includes statutory "taxpayers", "drivers", "persons", "individuals", etc. All such entities are creations of Congress and public rights which carry obligations when consensually and lawfully exercised. See: [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#)
4. A STATUTORY Social Security Card. The regulations at [20 C.F.R. §422.103](#)(d) indicates the card is property of the government and must be returned upon request.
5. A U.S. passport. The passport indicates that it is property of the government that must be returned upon request.
6. A "[license](#)", which is legally defined as permission by the state to do something that would otherwise be illegal or even criminal.

In legal parlance, such a grant makes the recipient a temporary trustee, and if they violate their trust, the property can be taken back through administrative action or physical seizure and without legal process so long as the conditions of the loan allowed for these methods of enforcement:

*"How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by equity alone. **But how can one person impose an obligation upon another? By giving property to the latter on the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of the donor could be at all accomplished, consistently with the entire ownership of the property passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the donee to a condition subsequent.** The first of these the law does not permit; the second is entirely inadequate. Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or with notice) **a personal obligation with respect to the property; and accordingly this is what equity does.** It is in this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. **In short, as property is the subject of every equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just explained."***

[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]

"When Sir Matthew Hale, and the sages of the law in his day, spoke of property as affected by a public interest, and ceasing from that cause to be *juris privati* solely, that is, ceasing to be held merely in private right, they referred to

[1] property dedicated [DONATED] by the owner to public uses, or

[2] to property the use of which was granted by the government [e.g. Social Security Card], or

[3] in connection with which special privileges were conferred [licenses].

Unless the property was thus dedicated [by one of the above three mechanisms], or some right bestowed by the government was held with the property, either by specific grant or by prescription of so long a time as to imply a grant originally, the property was not affected by any public interest so as to be taken out of the category of property held in private right."

[Munn v. Illinois, 94 U.S. 113, 139-140 (1876)]

The above authorities imply that a mere act of accepting or using the property in question in effect represents "implied consent" to abide by the conditions associated with the loan, as described in the California Civil Code below:

CALIFORNIA CIVIL CODE

DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

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

The U.S. Supreme Court further acknowledged the above mechanisms of using grants or loans of government property to create equitable obligations against the recipient of the property as follows. Note that they ALSO imply that YOU can use exactly the same mechanism against the government to impose obligations upon them, if they are trying to acquire your physical property, your services, your labor, your time, or impose any kind of [obligation \(Form #12.040\)](#) against you without your express written consent, because all such activities involve efforts to acquire what is usually PRIVATE, absolutely owned property that you can use to control the GOVERNMENT as the lawful owner:

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

The [injustice \(Form #05.050\)](#), [sophistry](#), and [deception \(Form #05.014\)](#) underlying their welfare state system is that:

1. Governments don't produce anything, but merely transfer wealth between otherwise private people (see [Separation Between Public and Private, Form #12.025](#)).
2. The money they are paying you can never be more than what you paid them, and if it is, then they are abusing their taxing powers!

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

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

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

3. If they try to pay you more than you paid them, they must make you into a public officer to do so to avoid the prohibition of the case above. In doing so, they in most cases must illegally establish a public office and in effect use "benefits" to criminally bribe you to illegally impersonate such an office. See [The "Trade or Business" Scam, Form #05.001](#) for details.
4. Paying you back what was originally your own money and NOTHING more is not a "benefit" or even a loan by them to you. If anything, it is a temporary loan by you to them! And its an unjust loan because they don't have to pay interest!
5. Since you are the real lender, then you are the only real party who can make rules against them and not vice versa. See [Article 4, Section 3, Clause 2 of the Constitution](#) for where the ability to make those rules comes from.
6. All franchises are contracts that require mutual consideration and mutual obligation to be enforceable. Since government isn't contractually obligated to provide the main consideration, which is "benefits" and isn't obligated to provide ANYTHING that is truly economically valuable beyond that, then the "contract" or "compact" is unenforceable against you and can impose no obligations on you based on mere equitable principals of contract law.

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

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

For further details on government franchises, see:

1. [Sovereignty Forms and Instructions Online, Form #10.014, Cites by Topic: "franchise"](#)
2. [Government Franchises Course, Form #12.012](#)
[Slides](#)
[Video](#)
3. [Government Instituted Slavery Using Franchises, Form #05.030](#)

For information on how to avoid franchises, quit them, or use your own PERSONAL franchises to DEFEND yourself against illegal government franchise administration or enforcement, usually against ineligible parties, see:

1. [Avoiding Traps on Government Forms Course, Form #12.023](#)
2. [Path to Freedom, Form #09.015, Section 5](#)
3. [Injury Defense Franchise and Agreement, Form #06.027](#)

4. [SEDM Forms/Pubs page, Section 1.6: Avoiding Government Franchises](#)
5. The Government "Benefits" Scam, Form #05.040 (Member Subscription form)
6. Why the Government is the Only Real Beneficiary of All Government Franchises, Form #05.051 (Member Subscription form)

4.11 Frivolous

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

4.12 Federal Income Tax

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

4.13 Tax

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

*"The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of [McCulloch v. Md., 4 Wheat. 431](#), that the power to tax is the power to destroy. A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other banks than the National Banks, drove out of existence every *state bank of circulation within a year or two after its passage. This power can be readily employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.*

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

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

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

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

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

1. PRIVATE property must be consensually converted to PUBLIC property before it can be taxed, and the burden of proof rests on the government to prove that it was lawfully converted before it can be subject to tax. See: [Separation Between Public and Private, Form 12.025](#)
2. The "persons" spoken above are civil statutory PUBLIC "persons" and not PRIVATE humans. See: [Why All Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)

4.14 Protection

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

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

4.15 Fact

The word "fact" means that which is admissible as evidence in a court of law BECAUSE ENACTED LAW makes it admissible AND because the speaker (other than us) INTENDED for it to be factual. It does NOT imply that we allege that it is factual, actionable, or even truthful. Any attempt by any government to make anything published on this website or anything said by members or officers of the ministry FACTUAL or ACTIONABLE in conflict with this disclaimer is hereby declared and stipulated by all members to be FRAUDULENT, PERJURIOUS, and a willful act of international terrorism and organized extortion.

4.16 Statutory

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

4.17 Statutory Citizen

The term "statutory citizen" is defined on this website to mean every reference to the word "citizen" in every act of congress OTHER than in [Title 8](#). Title 8 acts as a substitute for the Constitution for the purposes of only citizenship within territories and/or possessions OR abroad. [Fourteenth Amendment/CONSTITUTIONAL](#) citizenship is NOWHERE described or referenced in in [Title 8](#) of the U.S. Code. Statutes in [Title 8](#) are not necessary to define or authorize citizenship for people in states of the Union:

*"Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right. In the unincorporated territories of Puerto Rico, Guam, the U.S. Virgin Islands, and the Northern Mariana Islands, birthright citizenship was conferred upon their inhabitants by various statutes many years after the United States acquired them. See Amicus Br. at 10-11. **If the Citizenship Clause [of the Fourteenth Amendment] guaranteed birthright citizenship in unincorporated territories, these statutes would have been unnecessary.** While longstanding practice is not sufficient to demonstrate constitutionality, such a practice requires special scrutiny before being set aside. See, e.g., *Jackman v. Rosenbaum Co.*, 260 U.S. 22, 31 (1922) (Holmes, J.) ("If a thing has been practiced for two hundred years by common consent, it will need a strong case for the [Fourteenth Amendment](#) to affect it[.]; *Walz v. Tax Comm'n*, 397 U.S. 664, 678 (1970) ("It is obviously correct that no one acquires a vested or protected right in violation of the Constitution by long use Yet an unbroken practice . . . is not something to be lightly cast aside."). And while Congress cannot take away the citizenship of individuals covered by the Citizenship Clause [of the Fourteenth Amendment], it can bestow citizenship upon those not within the Constitution's breadth. See *U.S. Const. art. IV, § 3, cl. 2* ("Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory belonging to the United States[*]"); *id.* at [art. I, § 8, cl. 4](#) (Congress may "establish a uniform Rule of Naturalization . . ."). To date, Congress has not seen fit to bestow birthright citizenship upon American Samoa, and in accordance with the law, this Court must and will respect that choice.16"
[\[Tuaua v. U.S.A., 951 F.Supp.2d. 88 \(2013\)\]](#)*

Note the following in the above:

"If the Citizenship Clause [of the [Fourteenth Amendment](#)] guaranteed birthright citizenship in unincorporated territories, these statutes would have been unnecessary."

All statutory statuses in [Title 8](#) are therefore POLITICAL statuses rather than CIVIL statuses. For the meaning of "civil status", see:

Civil Status (Important!)-SEDM
<https://sedm.org/litigation-main/civil-status/>

However, the political status imputed in Title 8 ("citizen" and/or "national") is not that mentioned in the Constitution. The constitution does not apply on federal territory with the exception of [Article 1, Section 8, Clause 17](#) except insofar as Congress legislatively allows it to apply. Once it is made to apply, that constitutional provision which is legislatively applied cannot be legislatively revoked, because Constitutional rights cannot be legislatively revoked and are private property.

*"[T]he Constitution is applicable to territories acquired by purchase or conquest only when and so far as Congress shall so direct"
[\[Downes v. Bidwell, 182 U.S. 244, 279 \(1901\)\]](#)*

All titles of the U.S. Code OTHER than [Title 8](#) and which are CIVIL in nature limit themselves to domiciled parties against whom statutory civil law may lawfully be enforced per [Federal Rule of Civil Procedure 17\(b\)](#). The origin of civil statutory enforcement authority is domicile on federal territory or representing an entity or office domiciled there (such as "person"). Thus, all such parties must be at least domiciled on federal territory to civilly enforce. And, one can't have a domicile without physical presence there at some point in time. See:

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

4.18 Constitutional

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

4.19 Law Practice




The terms "law practice" or "practice of law":

1. Exclude any and all statutory references to said term in any state or federal statute.

2. Exclude any use of these terms found in any rule of court.
3. Exclude any litigation in which the party "practicing" is representing either a government instrumentality or acting as an officer for said instrumentality such as a statutory "taxpayer" (under the Internal Revenue Code), "driver" (under the vehicle code), "spouse" (under the family code), or "benefit recipient" (under any entitlement program, including Social Security).
4. Include litigation involving ONLY the protection of EXCLUSIVELY PRIVATE property and rights beyond the civil legislative jurisdiction of any de jure government to take away, control, or impair.
5. Include common law or constitutional litigation that does not acquire the "force of law" from the consent of the parties protected by it.

4.20 Sovereign

The word "sovereign" when referring to humans or governments means all the following:

1. A human being and NOT a "government". Only human beings are "sovereign" and only when they are acting in strict obedience to the laws of their religion. All powers of government are delegated from the PEOPLE and are NOT "divine rights". Those powers in turn are only operative when government PREVENTS the conversion of PRIVATE rights into PUBLIC rights. When that goal is avoided or undermined or when law is used to accomplish involuntary conversion, we cease to have a government and instead end up with [a private, de facto for profit corporation that has no sovereign immunity and cannot abuse sovereign immunity to protect its criminal thefts from the people](#).
2. EQUAL in every respect to any and every government or actor in government. All governments are legal "persons" and under our Constitutional system, ALL "persons" are equal and can only become UNEQUAL in relation to each other WITH their EXPRESS and NOT IMPLIED consent. Since our Constitutional rights are unalienable per the Declaration of Independence, then we can't become unequal in relation to any government, INCLUDING through our consent.
3. Not superior in any way to any human being within the jurisdiction of the courts of any country.
4. Possessing the EQUAL right to acquire rights over others by the same mechanisms as the government uses. For instance, if the government encourages the filing of FALSE information returns that essentially "elect" people into public office without their consent, then we have an EQUAL right to elect any and every government or officer within government into our PERSONAL service as our PERSONAL officer without THEIR consent. See:
 [Correcting Erroneous Information Returns, Form #04.001](#).
5. Subject to the criminal laws of the jurisdiction they are physically situated in, just like everyone else. This provision excludes "quasi criminal provisions" within civil franchises, such as tax crimes.
6. The origin of all authority delegated to the government per the Declaration of Independence.
7. Reserving all rights and delegating NONE to any and every government or government actor. U.C.C. 1-308 and its predecessor, U.C.C. 1-207.
8. Not consenting to any and every civil franchise offered by any government.
9. Possessing the same sovereign immunity as any government. Hence, like the government, any government actor asserting a liability or obligation has the burden of proving on the record of any court proceeding EXPRESS WRITTEN consent to be sued before the obligation becomes enforceable.
10. Claiming no civil or franchise status under any statutory franchise, including but not limited to "citizen", "resident", "driver" (under the vehicle code), "spouse" (under the family code), "taxpayer" (under the tax code). Any attempt to associate a statutory status and the public rights it represents against a non-consenting party is THEFT and SLAVERY and INJUSTICE.
11. Acting as a fiduciary, agent, and trustee on behalf of God 24 hours a day, seven days a week as an ambassador of a legislatively foreign jurisdiction and as a public officer of "Heaven, Inc.", a private foreign corporation. God is the ONLY "sovereign" and the source of all sovereignty. We must be acting as His agent and fiduciary before we can exercise any sovereignty at all. Any attempt by so-called "government" to interfere with our ability to act as His fiduciaries is a direct interference with our right to contract and the free exercise of religion. See:
 [Delegation of Authority Order from God to Christians, Form #13.007](#)
12. Capable of being civilly sued ONLY under the common law and equity and not under any statutory civil law. All statutory civil laws are law for government and public officers, and NOT for private human beings. They are civil franchises that only acquire the "force of law" with the consent of the subject. See:
 [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)
13. Protected from the civil statutory law by the First Amendment requirement for separation of church and state because we Christians are the church and our physical body is the "temple" of the church. See: [1 Cor. 6:19](#).
14. Responsible for all the injuries they cause to every other person under equity and common law ONLY, and not under civil statutory law.

4.21 Anarchy

The term "anarchy" implies any one or more of the following, and especially as regards so-called "governments". An important goal of this site is to ELIMINATE all such "anarchy":

1. Are superior in any way to the people they govern UNDER THE LAW.
2. Are not directly accountable to the people or the law. They prohibit the PEOPLE from criminally prosecuting their own crimes, reserving the right to prosecute to their own fellow criminals. Who polices the police? THE CRIMINALS.
3. Enact laws that exempt themselves. This is a violation of the Constitutional requirement for equal protection and equal treatment and constitutes an unconstitutional Title of Nobility in violation of Article 1, Section 9, Clause 8 of the United States Constitution.
4. Only enforce the law against others and NOT themselves, as a way to protect their own criminal activities by persecuting dissidents. This is called "selective enforcement". In the legal field it is also called "professional courtesy". Never kill the goose that lays the STOLEN golden eggs.
5. Break the laws with impunity. This happens most frequently when corrupt people in government engage in "selective enforcement", whereby they refuse to prosecute or interfere with the prosecution of anyone in government. The Department of Justice (D.O.J.) or the District Attorney are the most frequent perpetrators of this type of crime.
6. Are able to choose which laws they want to be subject to, and thus refuse to enforce laws against themselves. The most frequent method for this type of abuse is to assert sovereign, official, or judicial immunity as a defense in order to protect the wrongdoers in government when they are acting outside their delegated authority, or outside what the definitions in the statutes EXPRESSLY allow.
7. Impute to themselves more rights or methods of acquiring rights than the people themselves have. In other words, who are the object of PAGAN IDOL WORSHIP because they possess "supernatural" powers. By "supernatural", we mean that which is superior to the "natural", which is ordinary human beings.

8. Claim and protect their own sovereign immunity, but refuse to recognize the same EQUAL immunity of the people from whom that power was delegated to begin with. Hypocrites.
9. Abuse sovereign immunity to exclude either the government or anyone working in the government from being subject to the laws they pass to regulate everyone ELSE'S behavior. In other words, they can choose WHEN they want to be a statutory "person" who is subject, and when they aren't. Anyone who has this kind of choice will ALWAYS corruptly exclude themselves and include everyone else, and thereby enforce and implement an unconstitutional "Title of Nobility" towards themselves. On this subject, the U.S. Supreme Court has held the following:

"No man in this country [including legislators of the government as a legal person] is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate seized and converted to the use of the government without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights," 106 U.S., at 220, 221.
[United States v. Lee, 106 U.S. 196, 1 S. Ct. 240 (1882)]

10. Have a monopoly on anything, INCLUDING "protection", and who turn that monopoly into a mechanism to force EVERYONE illegally to be treated as uncompensated public officers in exchange for the "privilege" of being able to even exist or earn a living to support oneself.
11. Can tax and spend any amount or percentage of the people's earnings over the OBJECTIONS of the people.
12. Can print, meaning illegally counterfeit, as much money as they want to fund their criminal enterprise, and thus to be completely free from accountability to the people.
13. Deceive and/or lie to the public with impunity by telling you that you can't trust anything they say, but force YOU to sign everything under penalty of perjury when you want to talk to them. 26 U.S.C. §6065.

In support of the above definition of "anarchy", here is how the U.S. Supreme Court defined it:

"Decency, security, and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the law scrupulously. Our government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means—to declare that the government may commit crimes in order to secure the conviction of a private criminal—would bring terrible retribution. Against that pernicious doctrine this court should resolutely set its face."
[Olmstead v. United States, 277 U.S. 438 (1928)]

The above requirements are a consequence of the fact that the foundation of the United States Constitution is [EQUAL protection and EQUAL treatment](#). Any attempt to undermine equal rights and equal protection described above constitutes:

1. The establishment of a state sponsored religion in violation of the First Amendment and the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B. That religion is described in: [Socialism: The New American Civil Religion, Form #05.016](#). The object of worship of such a religion is imputing "supernatural powers" to civil rulers and forcing everyone to worship and serve said rulers as "superior beings".
2. The establishment of an unconstitutional Title of Nobility in violation of [Article 1, Section 9, Clause 8 of the United States Constitution](#).

4.22 Political

The term "political" as used throughout our website in reference to us or our activities:

1. Excludes the endorsement of specific candidates for political office.
2. Excludes any motivation that might result in a revocation of 26 U.S.C. §501(c)(4) status.
3. Excludes activities of public officers or agents of the government.
4. Excludes those who are "persons", "individuals", "taxpayers" under any revenue law.
5. Excludes those with a domicile or residence "in this State", meaning the government.
6. Includes efforts to educate the public about the law and the legal limits upon the jurisdiction of those in the government.
7. Includes ONLY EXCLUSIVELY PRIVATE people beyond the [civil legislative control](#) of the specific government affected by the policy.
8. Involves the protection of purely private property and private rights exclusively owned by human beings and not businesses or artificial entities of any description.
9. Includes activities undertaken ONLY in the fulfillment of [purely religious goals as a full time fiduciary of God under the Bible trust indenture](#).

4.23 Non-citizen national

The term "non-citizen national" MEANS a human being born in a constitutional state and domiciled or at least physically present there. These people are described in [8 U.S.C. §1101\(a\)\(21\)](#). They are STATUTORY "non-resident non-persons" as described in [Non-Resident Non-Person Position, Form #05.020](#). It DOES NOT mean or include those who are:

1. [Domiciled](#) either abroad or on federal territory.
2. Statutory "nationals and citizens of the United States[**] at birth" per [8 U.S.C. §1401](#). These people are born in federal territories exclusively.
3. Statutory "national but not citizen of the United States[**] at birth" per [8 U.S.C. §1408](#). These people are born in federal possessions such as Puerto Rico.
4. Statutory "citizens of the United States[**]" per [8 U.S.C. §1101\(a\)\(22\)\(A\)](#).
5. Statutory "national of the United States[**]" per [8 U.S.C. §1101\(a\)\(22\)](#).

4.24 State National

The term "state national" means those who are born in a Constitutional but not Statutory "State" as described in the Fourteenth Amendment. Equivalent to a "non-citizen national **of the United States OF AMERICA**". EXCLUDES any of the following:

1. STATUTORY "person" under [26 U.S.C. §6671](#)(b) and [§7343](#).
2. Statutory "national and citizen of the United States" at birth" as defined in [8 U.S.C. §1401](#). This is a territorial citizen rather than a state citizen.
3. "citizen of the United States" [federal zone]" under [26 U.S.C. §911](#), 26 U.S.C. §3121(e), or [26 C.F.R. §1.1-1](#)(c).
4. "National but not citizen of the United States" at birth" under [8 U.S.C. §1408](#). This is a person born in a federal possession RATHER than a state of the Union.
5. "U.S." non-citizen national" under [8 U.S.C. §1452](#). This is a person born in a federal possession RATHER than a state of the Union.
6. STATUTORY "U.S. person" as defined in [26 U.S.C. §7701](#)(a)(30), which is a human being born and domiciled on federal territory not within the exclusive jurisdiction of any Constitutional state.

The term is equivalent to "American National" as used by the Department of State in [8 U.S.C. §1502](#). "state" for a foreign national = the country of which that person is a national. "state" for an American national is the United States of America, or just America. "state" is not defined in 8 USC although "State" is defined in [8 U.S.C. §1101\(a\)\(36\)](#) and they are NOT equivalent. See [8 U.S.C. §1101\(a\)\(21\)](#) for another reference to a "state national". Remember the context of [8 U.S.C. §1101](#) is immigration and nationality. So when we speak of a state in this context, we are talking about international states. In that context, American nationality (or U.S. nationality) is what we are---nationality of California is meaningless in this context. So to say you are a national of California is to say you are a national of the United States [***] OF AMERICA or an American National.

For the purposes of "State", the following definition applies:

State

As a noun, a people permanently occupying a fixed territory bound together by common habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other states. The section of territory occupied by one of the United States. The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public; as in the title of a case, "The State v. A. B." The circumstances or condition of a being or thing at a given time.

[The Free Dictionary, Farlex; SOURCE: <https://legal-dictionary.thefreedictionary.com/state>]

4.25 "Non-Person" or "non-resident non-person"

The term "non-person" or "non-resident non-person" ([Form #05.020](#)) as used on this site we define to be a human who is all of the following:

1. Tax status:
 - 1.1. Is NOT a STATUTORY "nonresident alien individual" as defined in [26 U.S.C. §1441\(e\)](#) and [26 C.F.R. §1.1441-1](#)(c)(3)(ii), both of which are alien residents of Puerto Rico AND NO ONE ELSE.
 - 1.2. Because they are "nonresident aliens" but not "nonresident alien individuals", then they are not a statutory "person". You must be an statutory "individual" to be a statutory "person" per [26 U.S.C. §7701](#)(a) if you are a man or woman.
More on this at: [Tax Status Presentation, Form #12.043](#).
2. Not domiciled on federal territory and not representing a corporate or governmental office that is so domiciled under [Federal Rule of Civil Procedure 17](#). See [Form #05.002](#) for details.
3. Not engaged in a public office within any government. This includes the civil office of "person", "individual", "citizen", or "resident". See [Form #05.037](#) and [Form #05.042](#) for court-admissible proof that statutory "persons", "individuals", "citizens", and "residents" are public offices.
4. Not "purposefully or consensually availing themselves" of commerce with any government. Therefore, they do not waive sovereign immunity under the [Foreign Sovereign Immunities Act \(FSIA\), 28 U.S.C. Chapter 97](#).
5. Obligations and Rights in relation to Governments:
 - 5.1. Waives any and all privileges and immunities of any civil status and all rights or "entitlements" to receive "benefits" or "civil services" from any government. It is a maxim of law that [REAL de jure governments \(Form #05.043\)](#) MUST give you the right to not receive or be eligible to receive "benefits" of any kind. See [Form #05.040](#) for a description of the SCAM of abusing "benefits" to destroy sovereignty. The reason is because they MUST guarantee your right to be self-governing and self-supporting:

Invito beneficium non datur.

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

Potest quis renunciare pro se, et suis, juri quod pro se introductum est.

A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.

Quilibet potest renunciare juri pro se inducto.

Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.

[Bouvier's Maxims of Law, 1856;

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

5.2. Because they are not in receipt of or eligible to receive property or benefits from the government, they owe no CIVIL STATUTORY obligations to that government or any STATUTORY "citizen" or STATUTORY "resident", as "obligations" are described in [California Civil Code Section 1428](#). This means they are not party to any contracts or compacts and have injured NO ONE as injury is defined NOT by statute, but by the common law. See [Form #12.040](#) for further details on the definition of "obligations".

5.3. Because they owe no statutory civil obligations, the definition of "justice" REQUIRES that they MUST be left alone by the government. See [Form #05.050](#) for a description of "justice".

6. For the purposes of citizenship on government forms:
 - 6.1. Does NOT identify as a STATUTORY "citizen" ([8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#)), "resident" (alien under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)), "U.S. citizen" (not defined in any statute), "U.S. resident" (not defined in any statute), or "U.S. person" ([26 U.S.C. §7701\(a\)\(30\)](#)).
 - 6.2. Identifies himself as a "national" per [8 U.S.C. §1101\(a\)\(21\)](#) and per common law by virtue of birth or naturalization within the CONSTITUTIONAL "United States****".
7. Earnings originate from outside:
 - 7.1. The STATUTORY "United States****" as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone) and
 - 7.2. The U.S. government federal corporation as a privileged legal fiction.
Thus, their earnings are not includible in "gross income" under [26 U.S.C. §871](#) and are a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#). See [26 C.F.R. §1.872-2\(f\)](#) for proof.
8. Does not and cannot earn STATUTORY "wages" as defined in [26 U.S.C. §3401\(a\)](#) for services performed outside the STATUTORY "United States****" as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone). Not subject to "wage" withholding of any kind for such services per [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#).
9. Expressly exempt from income tax reporting under:
 - 9.1. [26 C.F.R. §1.1441-1\(b\)\(5\)\(i\)](#).
 - 9.2. [26 C.F.R. §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#).
 - 9.3. [26 C.F.R. §1.6041-4\(a\)\(1\)](#).
10. Exempt from backup withholding because earnings are not reportable by [26 U.S.C. §3406](#). Only "reportable payments" are subject to such withholding.
11. Because they are exempt from income tax reporting and therefore withholding, they have no "taxable income".
 - 11.1. Only reportable income is taxable.
 - 11.2. There is NO WAY provided within the Internal Revenue Code to make earnings not connected to a [statutory "trade or business"/public office \(Form #05.001\)](#) under [26 U.S.C. §6041](#) reportable.
 - 11.3. The only way to make earnings of a nonresident alien not engaged in the "trade or business" franchise taxable under [26 U.S.C. §871\(a\)](#) is therefore only when the PAYOR is lawfully engaged in a "trade or business" but the PAYEE is not. This situation would have to involve the U.S. government ONLY and not private parties in the states of the Union. The information returns would have to be a [Form 1042s](#). It is a crime under [18 U.S.C. §912](#) for a private party to occupy a public office or to impersonate a public office, and Congress cannot establish public offices within the exclusive jurisdiction of the states of the Union to tax them, according to the [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 68 S.Ct. 331 \(1866\)](#).
12. Continue to be a "national of the United States****" ([Form #05.006](#)) and not lose their CONSTITUTIONAL citizenship while filing form 1040NR. See [26 U.S.C. §873\(b\)\(3\)](#). They do NOT need to "expatriate" their nationality to file as a "nonresident alien" and will not satisfy the conditions in [26 U.S.C. §877](#) (expatriation to avoid tax). Expatriation is loss of NATIONALITY, and NOT loss of STATUTORY "citizen" status under [8 U.S.C. §1401](#).
13. If they submit a Form W-8 to control withholding and revoke Form W-4, then they:
 - 13.1. Can submit [SSA Form 7008](#) to correct their SSA earnings to zero them out. See [SEDM Form #06.042](#).
 - 13.2. Can use [IRS Form 843](#) to request a full refund or abatement of all FICA and Medicare taxes withheld if the employer or business associate continues to file W-2 forms or withhold against your wishes. See [SEDM Form #06.043](#).
14. Are eligible to replace the SSN with a TEMPORARY International Taxpayer Identification Number (ITIN) that expires AUTOMATICALLY every year and is therefore NOT permanent and changes. If you previously applied for an SSN and were ineligible to participate, you can terminate the SSN and replace it with the ITIN. If you can't prove you were ineligible for Social Security, then they will not allow you to replace the SSN with an ITIN. See:
 - 14.1. [Form W-7](#) for the application.
 - 14.2. [Understanding Your IRS Individual Taxpayer Identification Number, Publication 1915](#)
 - 14.3. [Why You Aren't Eligible for Social Security, Form #06.002](#) for proof that no one within the exclusive jurisdiction of a constitutional state of the Union is eligible for Social Security.
15. Must file the paper version of IRS Form 1040NR, because there are no electronic online providers that automate the preparation of the form or allow you to attach the forms necessary to submit a complete and accurate return that correctly reflects your status. This is in part because the IRS doesn't want to make it easy or convenient to leave their slave plantation.
16. Is a SUBSET of "nonresident aliens" who are not required to have or to use Social Security Numbers (SSNs) or Taxpayer Identification Numbers (TINs) in connection with tax withholding or reporting. They are expressly exempted from this requirement by:
 - 16.1.. [31 C.F.R. §1020.410\(b\)\(3\)\(x\)](#).
 - 16.2.. [26 C.F.R. §301.6109-1\(b\)\(2\)](#).
 - 16.3.. [W-8BEN Inst. p. 1.2.4.5 \(Cat 25576H\)](#).
 - 16.4.. [Instructions for the Requesters of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY, p. 1.2.6 \(Cat 26698G\)](#).
 - 16.5.. [Pub 515 Inst. p. 7 \(Cat. No 16029L\)](#).

More on SSNs and TINs at:
[About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)
[About SSNs and TINs on Government Forms and Correspondence, Form #04.104](#)

They are "non-persons" BY VIRTUE of not benefitting from any civil statutory privilege and therefore being "PRIVATE". By "privilege", we mean ANY of the things described in [5 U.S.C. 553\(a\)\(2\)](#):

[5 U.S. Code § 553 - Rule making](#)

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

[. .]

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

The above items all have in common that they are PROPERTY coming under [Article 4, Section 3, Clause 2](#) of the Constitution that is loaned or possessed or granted temporarily to a human being with legal strings attached. Thus, Congress has direct legislative jurisdiction not only over the property itself, but over all those who USE, BENEFIT FROM, or HAVE such property physically in their custody or within their temporary control. We remind the reader that Congress enjoys control over their own property NO MATTER WHERE it physically is, including states of the Union, and that it is the MAIN source of their legislative jurisdiction within the exclusive jurisdiction of Constitutional states of the Union!:

[United States Constitution](#)
[Article 4, Section 3, Clause 2](#)

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

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

[Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]

By property, we mean all the things listed in [5 U.S.C. §553\(a\)\(2\)](#) such as SSNs (property of the government per [20 C.F.R. §422.103\(d\)](#)), contracts (which are property), physical property, chattel property, "benefits", "offices", [civil statuses](#), privileges, civil statutory remedies, etc. A "public office" is, after all, legally defined as someone in charge of the PROPERTY of the "public":

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

[Black's Law Dictionary, Fourth Edition, p. 1235]

Even the public office ITSELF is property of the national government, so those claiming any civil statutory status are claiming a civil office within the government. It is otherwise unconstitutional to regulate private property or private rights. The only way you can surrender your private status is voluntarily adopt an office or civil status or the "benefits", "rights", or privileges attaching to said office or status, as we prove in:

1. [Civil Status \(Important\)-SEDM](#)
2. [Your Exclusive Right to Declare or Establish Your Civil Status. Form #13.008](#)
3. [Why Statutory Civil Law is Law for Government and Not Private Persons. Form #05.037](#)

It is custody or "benefit" or control of government/public property that grants government control over those handling or using such property:

“The State in such cases exercises no greater right than an individual may exercise over the use of his own property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it.”

[Munn v. Illinois, 94 U.S. 113 (1876)]

*“The rich rules over the poor,
And **the borrower is servant to the lender.**”*
[Prov. 22:7, Bible, NKJV]

Curses of Disobedience [to God's Laws]

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

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

“Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for the abundance of everything, therefore you shall serve your [covetous thieving lawyer] enemies, whom the Lord will send against you, in hunger, in thirst, in nakedness, and in need of everything; and He will put a yoke of iron [franchise codes] on your neck until He has

destroyed you. The Lord will bring a nation against you from afar [the District of CRIMINALS], from the end of the earth, as swift as the eagle flies [the American Eagle], a nation [whose language \[LEGALESE\] you will not understand](#), a nation of fierce [coercive and fascist] countenance, which does not respect the elderly [assassinates them by denying them healthcare through bureaucratic delays on an Obamacare waiting list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they shall eat the increase of your livestock and the produce of your land [with "trade or business" [franchise taxes](#)], until you [and all your property] are destroyed [or [STOLEN/CONFISCATED](#)]; they shall not leave you grain or new wine or oil, or the increase of your cattle or the offspring of your flocks, until they have destroyed you. [\[Deut. 28:43-51, Bible, NKJV\]](#)

You cannot MIX or comingle PRIVATE property with PUBLIC property without converting the PRIVATE property ownership from absolute to qualified. You must keep them SEPARATE at all times and it is the MAIN and MOST IMPORTANT role of government to maintain that separation. Governments, after all, are created ONLY to protect private property and the FIRST step in that protection is to protect PRIVATE property from being converted to PUBLIC property. For proof, see:

[Separation Between Public and Private Course, Form #12.025](#)
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

What Congress is doing is abusing its own property to in effect create "de facto public offices" within the government, in violation of [4 U.S.C. §72](#), as is proven in:

[Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052](#)
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

This is how we describe the reason why people should avoid privileges and thereby avoid possession, custody, use, or "benefit" of government/public property on the opening page of our site:

"People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All are treated equally under [REAL "law"](#). The only way to remain truly free and equal under the civil law is to avoid seeking government civil services, benefits, property, [special or civil status](#), exemptions, privileges, or special treatment. All such pursuits of government services or property require [individual and lawful consent](#) to [a franchise](#) and the surrender of [inalienable constitutional rights](#) AND [EQUALITY](#) in the process, and should therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or property from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or her behalf. All [just rights](#) spring from responsibilities/obligations under the [laws of a higher power](#). If that higher power is God, you can be [truly and objectively free](#). If it is government, you are [guaranteed to be a slave](#) because they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. [If you want it really bad from people with a monopoly, then you will get it REALLY bad. Bend over.](#) There are NO constitutional limits on the price government can charge for their monopoly services or property. Those who want no responsibilities can have no [real/PRIVATE rights](#), but only privileges dispensed to wards of the state which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just like self-ownership and personal responsibility. For the biblical version of this paragraph, read [1 Sam. 8:10-22](#). For the reason God answered Samuel by telling him to allow the people to have a king, read [Deut. 28:43-51](#), which is God's curse upon those who allow a king above them. [Click Here](#) for a detailed description of the legal, moral, and spiritual consequences of violating this paragraph."

[Family Guardian Opening Page; <http://famguardian.org>]

"Non-resident Non-Person" or "non-person" are synonymous with "transient foreigner", "in transitu", and "stateless" (in relation to the national government). We invented this term. The term does not appear in federal statutes because statutes cannot even define things or people who are not subject to them and therefore foreign and sovereign. The term "non-individual" used on this site is equivalent to and a synonym for "non-person" on this site, even though STATUTORY "individuals" are a SUBSET of "persons" within the Internal Revenue Code. Likewise, the term "private human" is also synonymous with "non-person". Hence, a "non-person":

1. Retains their sovereign immunity. They do not waive it under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 or the longarm statutes of the state they occupy.
2. Is protected by the United States Constitution and not federal statutory civil law.
3. May not have federal statutory civil law cited against them. If they were, a violation of Federal Rule of Civil Procedure 17 and a constitutional tort would result if they were physically present on land protected by the United States Constitution within the exterior limits of states of the Union.
4. Is on an equal footing with the United States government in court. Civil statutory "Persons" would be on an UNEQUAL, INFERIOR, and subservient level if they were subject to federal territorial law.

Don't expect vain public servants to willingly admit that there is such a thing as a human "non-person" who satisfies the above criteria because it would undermine their systematic and treasonous plunder and enslavement of people they are supposed to be protecting. However, the U.S. Supreme Court has held that the "right to be left alone" is the purpose of the constitution. *Olmstead v. United States*, 277 U.S. 438. A so-called "government" that refuses to leave you alone or respect or protect your sovereignty and equality in relation to them is no government at all and has violated the purpose of its creation described in the Declaration of Independence. Furthermore, anyone from the national or state government who refuses to enforce this status, or who imputes or enforces any status OTHER than this status under any law system other than the common law is:

1. "purposefully availing themselves" of commerce within OUR jurisdiction.
2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status" they are presuming we have but never expressly consented to have.
3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are not physically in and do not consent to a civil domicile in.
4. Consenting to our Member Agreement.
5. Waiving official, judicial, and sovereign immunity.
6. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.
7. Compelling us to contract with the state under the civil statutory "social compact".
8. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.

9. Engaged in a constitutional tort.

If freedom and self-ownership or "ownership" in general means anything at all, it means the right to deny any and all others, including governments, the ability to use or benefit in any way from our body, our exclusively owned private property, and our labor.

"We have repeatedly held that, as to property reserved by its owner for private use, "the right to exclude [others] `one of the most essential sticks in the bundle of rights that are

commonly characterized as property.' " Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982), quoting Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979). "
[Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)]

"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property right,[11] falls within this category of interests that the Government cannot take without compensation."
[Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

FOOTNOTES:

[11] See, e. g., United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude others from enjoying it." International News Service v. Associated Press, 248 U.S. 215, 250 (1918) (dissenting opinion).

4.26 "Advice" or "legal advice"

The term "advice" or "legal advice" means education about tools, facts, remedies, and options for making your own informed choice. It does not include any method of: 1. Transferring liability or responsibility from the person asking to the person responding; 2. Anything that could be classified as "legal advice" or "law practice" as used in any statute or enacted law; 3. Anything that could be classified as factual or a basis for belief or reliance upon the person asked in connection with commercial speech subject to government protection or regulation.

4.27 Socialism

The term "socialism" means any attempt by any government to use civil legislation to abolish private property or to convert private property ownership to public property, public rights, or privileges, whether by consent or by theft. "Ownership" and "control" are synonymous for the purpose of this definition. Such property includes land, labor, physical objects, chattel property, or constitutional rights.

Examples of the implementation of socialism include the following activities by government:

1. Government Franchises and licensing. See:
Government instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>
2. Civil statutes when enforced against those not consensually serving WITHIN the government. See:
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
3. Domicile, which is a civil statutory protection franchise. See:
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
4. Income and excise taxation. See:
The "Trade or Business" Scam, Form #05.001
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
5. Extraterritorial civil enforcement under the COLOR, but without the actual AUTHORITY of law. against parties not domiciled within the jurisdiction or venue doing the enforcement. See:
Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>
6. Any attempt to change the civil status (Form #13.008) of parties situated extraterritorially without the exclusive jurisdiction of the lawmaker with or without their express or implied consent (Form #05.003). The result is that they are made to APPEAR as parties domiciled within the civil jurisdiction or venue of the lawmaker. See:
Government Identity Theft, Form #05.046
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>
7. Any attempt to offer a "benefit" or franchise without recognizing or enforcing the right to NOT participate or to quit on any and every form administering the program. Thus, the program is TREATED as mandatory by fiat but in fact is voluntary. This violates the common law maxim that you have a right to refuse a "benefit". See:
Avoiding Traps in Government Forms Course, Form #12.023
<https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>

The result of implementing socialism through civil legislation is ultimately to abolish constitutional or common law protections for property, and to replace them with legislatively granted civil privileges that come with obligations and a corresponding surrender of said rights. Below is how we describe this process on the opening page of our website:

People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All are treated equally under REAL "law". The only way to remain truly free and equal under the civil law is to avoid seeking government civil

services, benefits, property, [special or civil status](#), exemptions, privileges, or special treatment. All such pursuits of government services or property require [individual and lawful consent](#) to [a franchise](#) and the surrender of [inalienable constitutional rights](#) AND [EQUALITY](#) in the process, and should therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or property from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or her behalf. All [just rights](#) spring from responsibilities/obligations under the [laws of a higher power](#). If that higher power is God, you can be [truly and objectively free](#). If it is government, you are [guaranteed to be a slave](#) because they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. [If you want it really bad from people with a monopoly, then you will get it REALLY bad. Bend over.](#) There are NO constitutional limits on the price government can charge for their monopoly services or property. Those who want no responsibilities can have no [real/PRIVATE rights](#), but only privileges dispensed to wards of the state which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just like self-ownership and personal responsibility. For the biblical version of this paragraph, read [1 Sam. 8:10-22](#). For the reason God answered Samuel by telling him to allow the people to have a king, read [Deut. 28:43-51](#), which is God's curse upon those who allow a king above them. [Click Here](#) for a detailed description of the legal, moral, and spiritual consequences of violating this paragraph.

[Family Guardian Website Opening Page; <http://famguardian.org>]

For the purpose of this definition "socialism" does NOT include "social control over the means of production" as most contemporary reference sources FALSELY identify it. Early dictionaries defined it consistent with our definition but over the years, the word has fairly recently been redefined to REMOVE the mention of abolition of private property from the definition. This was done so that statist would conveniently stop having to APOLOGIZE for government theft through the legislative process. For examples of this phenomenon, see:

[Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "socialism"](#)

It is important to emphasize here that when you want to stop public opposition to a government activity such as theft or conversion of private property, the easiest way is to redefine terms so that there is no word that accurately refers to the activity that is being opposed. The result is that you have eliminated vocabulary that could describe the thing being opposed, and thus to eliminate the political opposition entirely. This approach, in fact, is the heart of the modern phenomenon of ["Identity politics"](#): Control public opinion and public opposition by controlling language.

An important goal of this website is to ELIMINATE all forms of socialism as defined here, and thus to restore the supremacy of individual rights over governmental rights to our political and democratic processes and institutions. For details on the evils of socialism, see:

1. [Socialism: The New American Civil Religion](#), Form #05.016
<https://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf>
2. [Social Security: Mark of the Beast](#), Form #11.407
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

4.28. "Grant" or "loan"

The term "grant" or "loan", in the context of this website and especially in relation to any type of property or right or to "franchises" generally, means a temporary conveyance or transfer of physical custody or possession of absolutely owned property with legal strings or conditions attached by the grantor in which there are no moieties or usufructs over the property held or reserved by the party to whom the property is loaned or temporarily conveyed.

1. The grantor or lender is the "Merchant" under U.C.C. §2-104(1).
2. The recipient or borrower of the property conveyed is the "Buyer" under U.C.C. §2-103(1)(a).
3. The property loaned can include land, physical/chattel property, rights, or privileges.
4. The legal relation or "privity" created between the grantor and the borrower or recipient is referred to as a "franchise". All franchises are contracts or agreements of one kind or another. Franchises are defined as "a privilege [meaning "property"] in the HANDS of a subject". Receipt of the property by the Buyer, in fact is what MAKES them the "subject"

In the context of GOVERNMENT grants of property:

1. This conveyance of property is the foundation of ALL governmental civil statutory privileges and most civil statutory law, as explained in [Why Civil Statutory Law is Law for Government and Not Private Persons, Form #05.037](#).
2. The constitutional authority for such grants is [Article 4, Section 3, Clause 2](#) of the U.S. Constitution, which allows Congress to "dispose of and make all needful rules and Regulations respecting the Territory or other property belonging to the United States".
3. Those receiving the granted property and the associated privileges essentially waive their constitutional rights under the Brandeis Rules of the U.S. Supreme Court, [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 \(1936\)](#).
4. Individual agencies of the government are created to manage the SPECIFIC property and franchises and privileges loaned or granted, and such agencies DO NOT have jurisdiction over PRIVATE parties NOT in receipt or eligible to receive said property. These agencies are referred to as "the administrative state". [Click here](#) for details on the "Administrative State".
5. Types of property that may be loaned must fit within [5 U.S.C. §553\(a\)\(2\)](#).
6. In the context of GOVERNMENT property so granted or loaned to the public, the party in temporary custody of the property is legally defined as a "public officer" subject to DIRECT legislative control of Congress WITHOUT the need for implementing regulations pursuant to [5 U.S.C. §553\(a\)](#), and [44 U.S.C. §1505\(a\)\(1\)](#).

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

continuance, with independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.

[*Black's Law Dictionary, Fourth Edition, p. 1235*]

7. Jurisdiction over government property extends EXTRATERRITORIALLY and INTERNATIONALLY, and thus grants can occur anywhere in the world and may cross state borders and reach into a Constitutional state of the Union.
8. There is NO CONSTITUTIONAL AUTHORITY EXPRESSLY GRANTED that allows government to abuse government property to CREATE new public offices. This is a usurpation and an invasion of the states in violation of [Article 4, Section 4](#) of the Constitution.
9. This source of jurisdiction is the MAIN source of jurisdiction in the case of the income tax, which is an excise tax and a franchise tax upon federal offices legislatively created by Congress but usually implemented ILLEGALLY and UNCONSTITUTIONALLY within states of the Union, as described in [Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form #05.052](#).

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

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

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

God vehemently forbids Christians from participating in any grants or loans of government property and warns Christians that they will be CURSED if they participate. This curse is the STRONGEST and SCARRIEST curse in all the bible:

Curses of Disobedience [to God's Laws]

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

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

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

The reason God forbids becoming and borrower of government property is that the legal relation created by the transaction, being a franchise or contract or agreement, causes conflicts of interest and allegiance and sin.

**“The rich rules over the poor,
And the borrower is servant to the lender.”**
[*Prov. 22:7, Bible, NKJV*]

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

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

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

So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up their voices and wept.

[Judges 2:1-4, Bible, NKJV]

God also says that the only thing that Christians are allowed to be in relation to any and all governments is Merchants.

"For the Lord your God will bless you just as He promised you; **you shall lend to many nations, but you shall not borrow;** you shall reign over many nations, but they shall not reign over you."
[Deut. 15:6, Bible, NKJV]

"The Lord will open to you His good treasure, the heavens, to give the rain to your land in its season, and to bless all the work of your hand. **You shall lend to many nations, but you shall not borrow.**"
[Deut. 28:12, Bible, NKJV]

"**You shall not charge interest to your brother**--interest on money or food or anything that is lent out at interest."
[Deut. 23:19, Bible, NKJV]

"To a foreigner you may charge interest, but to your brother you shall not charge interest, that the Lord your God may bless you in all to which you set your hand in the land which you are entering to possess."
[Deut. 23:20, Bible, NKJV]

For more information on the subject of franchises and their perils and pitfalls, see:

1. Government Franchises Course, Form #12.012
<https://sedm.org/Forms/FormIndex.htm>
2. Government Instituted Slavery Using Franchises, Form #05.030.
<https://sedm.org/Forms/FormIndex.htm>
3. How Scoundrels Corrupted Our Republican Form of Government, Family Guardian Fellowship (OFFSITE LINK)
<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

For tools and tactics to FIGHT the EXTRATERRITORIAL abuse of franchises and the UNCONSTITUTIONAL grants of government property that implement them, see:

1. Path to Freedom, Form #09.015, Sections 5.5 through 5.8
<https://sedm.org/Forms/FormIndex.htm>
2. Separation Between Public and Private Course, Form #12.025
<https://sedm.org/Forms/FormIndex.htm>
3. Private Right or Public Right? Course, Form #12.044
<https://sedm.org/Forms/FormIndex.htm>
4. Lawfully Avoiding Government Obligations Course, Form #12.040
<https://sedm.org/Forms/FormIndex.htm>
5. Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073
<https://sedm.org/Forms/FormIndex.htm>
6. Federal Enforcement Authority Within States of the Union, Form #05.032
<https://sedm.org/Forms/FormIndex.htm>
7. Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/FormIndex.htm>
8. Administrative State: Tactics and Defenses Course, Form #12.041
<https://sedm.org/Forms/FormIndex.htm>

4.29 Rules for interpreting words or terms that are not expressly defined

Other than the words defined above, all words used on this website and in the materials on it shall:

1. Have **only** the common meaning ascribed to them.
2. Be associated with the **EXCLUSIVELY PRIVATE** status beyond the reach of civil statutory law.
3. **NOT** be construed in any way to have the statutory meaning found in any federal or state law.
4. **NOT** be associated with a "public office", "publici juris", or "public interest", or anything within the **CIVIL** jurisdiction of any state or federal court.
5. Be subject to enforcement **only** in the context of the common law where perfect equity and equality is enforced between the government and any and every human being.

The only exception to this rule is that when a word is surrounded in quotation marks and preceded or succeeded by an indication of the legal definition upon which it is based, then and only then will it assume the legal definition.

The legal or statutory definitions for words used by this ministry in turn:

1. Shall be based **FIRST** upon statutory definitions provided.

2. Shall conclusively be presumed to EXCLUDE the ordinary or EXCLUSIVELY PRIVATE civil context for the meaning of words. This is because the ability to regulate EXCLUSIVELY PRIVATE conduct is REPUGNANT TO THE CONSTITUTION as held by the U.S. Supreme Court.
3. Shall rely FIRST on the [Sovereignty Forms and Instructions Online, Cites By Topic](#) for the statutory definitions.
4. May not ADD anything not EXPRESSLY appearing in any statute in which they are defined, if a statutory definition is provided. Any attempt to do so shall be interpreted as TREASON by the judge or government prosecutor who attempts it.

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary." [Stenberg v. Carhart, 530 U.S. 914 (2000)]

The purpose of this requirement is to [eliminate ALL presumptions](#) from any legal proceeding about what we might write or say so that such false and unauthorized presumptions cannot be used to discredit or slander us or prejudice our rights or sovereignty. For instance, here are two examples:

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

Key to Capitalization Conventions within Laws. Whenever you are reading a particular law, including the [U.S. Constitution](#), or a statute, the Sovereign referenced in that law, who is usually the author of the law, is referenced in the law with the first letter of its name capitalized. For instance, in the U.S. Constitution the phrase "**W**e the **P**eople", "**S**tate", and "**C**itizen" are all capitalized, because these were the sovereign entities who were writing the document residing in the **S**tates. This document formed the federal government and gave it its authority. Subsequently, the federal government wrote statutes to implement the intent of the Constitution, and it became the Sovereign, but only in the context of those territories and lands ceded to it by the union states. When that federal government then refers in statutes to federal "States", for instance in [26 U.S.C. §7701\(a\)\(10\)](#) or [4 U.S.C. §110\(d\)](#), then these federal "States" are Sovereigns because they are part of the territory controlled by the Sovereign who wrote the statute, so they are capitalized. Foreign states referenced in the federal statutes then must be in lower case. The sovereign 50 union states, for example, must be in lower case in federal statutes because of this convention because they are foreign states. *Capitalization is therefore always relative to who is writing the document, which is usually the Sovereign and is therefore capitalized.* The exact same convention is used in the Bible, where all appellations of God are capitalized because they are sovereigns: "**J**esus", "**G**od", "**H**im", "**H**is", "**F**ather". These words aren't capitalized because they are proper names, but because the entity described is a sovereign or an agent or part of the sovereign. The only exception to this capitalization rule is in state revenue laws, where the state legislators use the same capitalization as the Internal Revenue Code for "State" in referring to federal enclaves within their territory because they want to scam money out of you. In state revenue laws, for instance in the California Revenue and Taxation Code (R&TC) sections 17018 and 6017, "State" means a federal State within the boundaries of California and described as part of the Buck Act of 1940 found in [4 U.S.C. §§105-113](#).

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

Geographical terms: The following geographical definitions apply in the reading of all law.

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" ^[1]	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" ^[2] (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively ^[3]	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively

"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**
-----------------	----------------------------------	-------------------------	-------------------------	----------------------------	-------------------------	-------------------------

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)^[4], and these areas do not include any of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code. The lower case word "state" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in section 5.2.11 of the [Great IRS Hoax](#) book. In the context of the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United States**) mentioned in the Constitution for the United States of America.

FOOTNOTES:

- [1] See California Revenue and Taxation Code, section 6017.
- [2] See California Revenue and Taxation Code, section 17018.
- [3] See, for instance, U.S. Constitution Article IV, Section 2.
- [4] See <https://www.law.cornell.edu/uscode/text/48>

5. AUTHOR(S) OF SPECIFIC MATERIALS

In the final analysis, it simply doesn't matter who the authors are, because:

1. The U.S. Supreme Court said in *Marbury v. Madison*, [5 U.S. 137](#), 1 Cranch 137; 2 L.Ed. 60 (1803), that we are a "society of law, and not of men". Therefore, the law must contain a complete and unambiguous description of everything the government can lawfully require from you and must be comprehensible by everyone in society or else it is void for vagueness and unenforceable.
2. This disclaimer requires that readers are not allowed to rely on any man or woman, including us, as their basis of belief. Instead, they may only rely on the authorities described in the pamphlet [Reasonable Belief About Income Tax Liability, Form #05.007](#) (OFFSITE LINK).
3. Those who do not want to take responsibility for justifying and defending their own beliefs about the law are allowed to read this website but may not "use" the materials on this website to interact with the third parties in the government, courts, or legal profession as indicated in [section 2 above, Intended Audience](#).
4. The de facto and so-called "government" has already repeatedly affirmed that everything on this website is truthful, accurate, and consistent with prevailing law. [Click here for details](#).
5. Thomas Jefferson said on this subject:

*"It would be a dangerous delusion were a confidence in the men of our choice [including us] to silence our fears for the safety of our rights... **Confidence [in ANY man] is everywhere the parent of despotism. Free government is founded in jealousy, and not in confidence.** It is jealousy and not confidence which prescribes limited constitutions, to bind down those whom we are obliged to trust with power... Our Constitution has accordingly fixed the limits to which, and no further, our confidence may go... In questions of power, then, let no more be heard of confidence in man, but bind him down from mischief by the chains of the Constitution [and positive law enacted consistent with the Constitution that acts as legal evidence]."*

[Thomas Jefferson: Draft Kentucky Resolutions, 1798. ME 17:388]

The identity of the several authors who post materials on this website is considered secret, and this is done to protect them from becoming targets for persecution because of their decision to exercise their First Amendment rights. What we do is the equivalent of "anonymous pamphleteering". Everything on this website, in fact, is the equivalent of "anonymous pamphlets" as far as our participation is concerned. Even the Supreme Court has acknowledged that this approach is an honorable undertaking protected by the First Amendment:

*"Anonymous pamphlets, leaflets, brochures and even books have played an important role in the progress of mankind." Talley v. California, 362 U.S. 60, 64 (1960). Great works of literature have frequently been produced by authors writing under assumed names. 4 Despite readers' curiosity and the public's interest in identifying the creator of a work of art, an author generally is free to decide whether or not to disclose her true identity. **The decision in favor of anonymity may be motivated by fear of economic or official retaliation, by concern about social ostracism, or merely by a desire to preserve as much of one's privacy as possible. Whatever the motivation may be, at least in the field of literary endeavor, the interest in having anonymous works enter the marketplace of ideas unquestionably outweighs any public interest in requiring disclosure as a condition of entry. 5 Accordingly, an author's decision to remain anonymous, like other decisions concerning omissions or additions to the content of a publication, is an aspect of the freedom of speech protected by the First Amendment.***

[. . .]

*The freedom to publish anonymously extends beyond the literary realm. In Talley, the Court held that the First Amendment protects the distribution of unsigned handbills urging readers to boycott certain Los Angeles merchants who were allegedly engaging in discriminatory employment practices. 362 U.S. 60. Writing for the Court, Justice Black noted that "[p]ersecuted groups and sects from time to time throughout history have been able to criticize oppressive practices and laws **either anonymously or not at all.**" Id., at 64. Justice Black recalled England's abusive press licensing laws and seditious libel prosecutions, and he reminded us that even the arguments favoring the ratification of the Constitution advanced in the Federalist Papers were published under fictitious names. Id., at 64-65. On occasion, quite apart from any threat of persecution, an advocate may believe her ideas will be more persuasive if her readers are unaware of her identity. **Anonymity thereby provides a way for a writer who may be personally unpopular to ensure that readers will not prejudice her message simply because they do not like its proponent. Thus, even in the field of political rhetoric, where "the identity of the speaker is an important component of many attempts to persuade," City of Ladue v. Gilleo, 512 U.S. 43, 56 (1994) (footnote omitted), the most effective advocates have sometimes opted for anonymity.** The specific holding in Talley related to advocacy of an economic boycott, but the Court's reasoning embraced a respected tradition of anonymity in the advocacy of political causes. 6 This tradition is perhaps best exemplified by the secret ballot, the*

hard-won right to vote one's conscience without fear of retaliation.

[. .]

"Under our Constitution, anonymous pamphleteering is not a pernicious, fraudulent practice, but an honorable tradition of advocacy and of dissent. Anonymity is a shield from the tyranny of the majority"
[\[McIntyre v. Ohio Elections Comm'n, 514 U.S. 334, 115 S.Ct. 1511, 131 L.Ed.2d 426 \(1995\)\]](#)

"Anonymous pamphlets, leaflets, brochures and even books have played an important role in the progress of mankind."
[\[Talley v. California, 362 U.S. 60 \(1960\)\]](#)

Since we are all God's agents and fiduciaries, then we want all glory and praise and thanks to go only to Him, and not us or any man. Since this is a charitable ministry, the Holy Bible also says this must be so:

*"Take heed that you do not do your charitable deeds before men, to be seen by them. Otherwise you have no reward from your Father in heaven. **Therefore, when you do a charitable deed, do not sound a trumpet before you as the hypocrites [lawyers and politicians] do in the synagogues and in the streets [and in jury trials, SCUM!], that they may have glory from men. Assuredly, I say to you, they have their reward. But when you do a charitable deed, do not let your left hand know what your right hand is doing, that your charitable deed may be in secret; and your Father who sees in secret will Himself reward you openly.**"*
[\[Matt. 6:1-4, Bible, NKJV\]](#)

Therefore, "secrecy", at least in the context of this ministry, is a "religious practice" and an exercise of religious rights that is protected by the [First Amendment](#) (OFFSITE LINK) to the United State Constitution. Also, since the Constitution guarantees equal protection of the laws and because our opponent, the IRS, insists on protecting the identity of its employees in violation of the [Freedom of Information Act \(FOIA\)](#), then we are entitled to "equal protection under the law" as mandated by section 1 of the [Fourteenth Amendment](#) (OFFSITE LINK).

We therefore have a solemn and binding contract with our users and more importantly with God Himself not to reveal any information about our authors and contributors to any third party. In fulfillment of that binding contract:

1. Information about our authors and Users is considered copyrighted, and a trade secret, and protected contractually from disclosure.
2. We cannot and will not maintain any records about our authors or Users. All information that might produce an audit trail will be destroyed immediately.
3. We cannot and will not ask for, use, or maintain information or records about people's interactions with the Internal Revenue Service or state taxing authorities, including information about Social Security Numbers, Taxpayer Identification Numbers, etc.
4. If disclosure is ordered by any third party, we are obligated to:
 - 4.1. Demand evidence and probable cause of wrongdoing and to not disclose any information without demonstrated probable cause. Such information must be provided by a third party who does not work for the government, receive any government benefit based on income taxes, or receive employment wages derived from income taxes.
 - 4.2. Demand payment of \$2 Million dollars from the inquiring party prior to disclosure, and to give you the proceeds of any penalties paid.

The government cannot and will not be allowed to interfere with this contract we have with our authors, contributors, or Users, and the Supreme Court has said that the government is without authority to interfere with our private right to contract. See [Sinking Fund Cases, 99 U.S. 700 \(1878\)](#).

6. COPYRIGHT / SOFTWARE / USER LICENSE AGREEMENT

This website consists of privileged copyrighted information and computer software. Downloading any of the information here, using it in any legal proceeding against the copyright holder, communicating with the website administrator or copyright holder(s) constitutes unconditional consent by those engaging in such activities to abide by the mandatory Copyright and Software User License Agreement below and applying to all information appearing on this website and all forms of communications with us:

1. Never use or abuse the materials or services provided on this website for or in connection with:
 - 1.1 An illegal purpose that violates any enacted positive law which applies within the jurisdiction where you are situated or domiciled.
 - 1.2 An unlawful purpose.
 - 1.3 An injurious purpose cognizable under the common law of the jurisdiction where you are situated.
2. Take full complete, exclusive, and personal responsibility for the consequences of any violations of law or injuries that might occur by virtue of using the materials or services available through this website.
3. *Never* register a complaint about this website or its contents to any law enforcement or government organization. Nothing this ministry does is actionable on the part of those who use the information herein.
4. *Never* provide evidence about their experiences to law enforcement or government that might be used to prosecute or punish the Ministry, any agent or officer, or any User.
5. Compensate the Author, Users, and Ministry in full for legal and attorney fees and personal time associated with defending himself against any complaints registered by or evidence provided by the user to either government or law enforcement regarding this website, the materials on it, or any communications with us.
6. Substitute himself/herself as being liable for any judgments against this Ministry or its agents or Users relating to complaints filed by him/her or evidence provided by him/her to third parties or litigation initiated by him/her which result in prosecution of this ministry or its agents.
7. If any evidence or information is used from this website in a court trial, then the party to the suit calling the witness AND the witness submitting it to any court stipulates with the Ministry as a condition of the copyright license, pursuant to [Fed.Rul.Civ.Proc. 29](#) and the [Federal Rules of Criminal Procedure](#):
 - 7.1 To admit THE ENTIRE website into evidence (except the rebuttal letters), including but not limited to the [Tax Deposition CD, Form #11.301](#), the [Family Guardian Website DVD, Form #11.103](#), the [Great IRS Hoax book](#), etc.. No part of the website can be admitted without the ENTIRE website also being admitted and subject to examination by the jury.
 - 7.2 That everything contained on this website is factual, truthful, actionable, and accurate IN THEIR CASE but not in the case of any other Member or officer of the Ministry.
 - 7.3 To take complete and personal and exclusive responsibility for all consequences arising out of the nature of evidence they provide as being

- factual or actionable.
8. Agree never to refer to anything on this website as an "investment", "[tax shelter](#)", "business", or "trade or business" as defined in the Internal Revenue Code, or anything other than religious worship. None of the donations made to this ministry are refundable, and therefore they cannot be referred to as "investments", nor are ministry offerings available to "[taxpayers](#)", who are the only proper audience for "[tax shelters](#)" to begin with.
 9. If any litigation results from the materials or information offered here or their use:
 - 9.1 Users agree to litigate ONLY in a state court WITH a jury trial under the laws of the state and not the federal government, and to allow the jury to rule on BOTH the facts AND the law. No member of the jury or the judge may be either a "[taxpayer](#)", a statutory "[U.S. citizen](#)" pursuant to [8 U.S.C. 1401](#), or be in receipt of any government benefit, to ensure that the trial is completely impartial. They also agree to allow us to say anything we want to the jury and call any witnesses we wish, and not to object to or rule out any of our testimony or our witnesses.
 - 9.2 If the party using the materials off this website for litigation is any state or federal government, then they stipulate with the accused party to answer the admissions and interrogatories at the end of all [Memorandums of Law on the Forms/Pubs Page, Section 1.5](#) (OFFSITE LINK) and the admissions in all [Tax Deposition Questions](#) in their entirety on a signed affidavit, and to provide at least an "Admit" or "Deny" answer to each question. Any question not answered by the government or its agents shall be deemed to be "Admit". They also stipulate to admit their response to the questions into evidence in any trial involving this website or the activities of the ministry or its officers, volunteers, or members.
 - 9.3 None of the persons called as witnesses by either side at any trial involving this ministry may work for the federal or state government, receive retirement benefits from the government, receive financial benefits of any kind from the government, nor be "taxpayers", "statutory U.S. citizens", or statutory "U.S. residents". This will ensure that the all witnesses called will be completely objective, neutral, and unbiased.
 - 9.4 Users and readers of our materials stipulate that their duty and allegiance to abide by this agreement is *superior to* their employment duties and any other agency they may claim to be exercising. Judicial, sovereign, or official immunity are therefore subordinate to the terms of this agreement. Readers and users of our materials agree that any and all lawsuits in which they are participants acting by or for or as witnesses for the Plaintiff shall be deemed to be filed by them personally, regardless of the party which they claim to be representing or which is named on the Complaint. For instance if a government attorney named "John Doe" quotes or uses our licensed materials in any legal proceeding in which he or she is the Plaintiff or an agent for the Plaintiff, and files the lawsuit in the name of the "United States", this agreement stipulates that the definition of "United States" or "United States of America" shall instead mean "John Doe" and John Doe stipulates that he is acting by and on his own behalf and not on the behalf of the government of the states united by and under the Constitution of the United States of America. This will ensure that the plaintiff or prosecuting attorney does not try to claim that he had no authority to bind the U.S. government to abide by this agreement. An important implication of this provision is that if John Doe prosecutes this case on paid time for the U.S. Government, then he can and will be fired and disciplined for conducting private business on company time.
 10. Users who violate this agreement, who work either directly for the government in the legal or tax profession or as contractors for these functions, and who participate as either witnesses, informants, or representatives in any litigation directed against this ministry or its volunteers, members agree to a personal liability/fine of \$300,000 payable out of their private funds and which they agree NOT to accept reimbursement for from the government. Payment shall occur BEFORE any trial is heard which involves them and is against this ministry.
 11. Always use the very latest version of any information and this agreement provided on this website in any litigation, and to dispose of and stipulate NOT to admit into evidence any information that is older. They agree to apply the current terms of this agreement retroactively to any behavior of theirs that might adversely affect this website or ministry, and especially in respect to any litigation they might initiate or become involved in that is against this ministry, its agents, or participants. Ministry reserves the right to modify the terms of this agreement without notice to User and User waives the right to complain about or challenge this provision.
 12. Bring any inaccurate statements noted on this website, in any educational materials we provide, or in any of our statements to our attention immediately at the time noticed and give us an opportunity to remedy it BEFORE pursuing either:
 1. A refund for a bookstore item the statement was contained in, so that we may correct it and send the correction to you without the need for a refund or;
 2. Any litigation or injunctions against us because any information provided is erroneous. If we are physically able to correct the erroneous information, then we will do so as soon as practicable, provided that your comments are accompanied with credible, admissible evidence that the information provided is erroneous. We cannot correct an allegedly erroneous statement without court admissible evidence proving it is erroneous or inaccurate. If this requirement is not heeded by the reader, then the reader agrees to
 - 12.1 Forfeit 50% of their pay as a federal public servant for the remainder of their life, and donate it to this ministry to help those who have been hurt by your failure to correct erroneous information provided on this website. This is in satisfaction of the IRS website's Mission Statement, which says in [IRM Section 1.1.1.1](#) that the mission of the IRS is to "Provide Americas taxpayers top quality service by helping them [correctly] understand and meet their tax responsibilities with integrity and fairness all."
 - 12.2 Pay the Author \$10,000,000 prior to any litigation relating to false statements on this website and to not testify at all if they cannot pay the damages.
 13. If readers find anything in any our publications which conflict with other information on this website or which conflicts with itself, you agree to presume that what is written is fiction and bring it to our attention immediately so that we may promptly correct the conflict. This applies even to conflicts that a reader was not aware of at the time they first read something.
 14. If you as a reader work for any government or as an agent, withholding agent, or public officer in relation to any government, you agree to be bound by the following franchise protecting the materials and services available through this website:
[Injury Defense Franchise and Agreement](#), Form #06.027
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>
 15. User agrees to be bound by the Limited Power of Attorney described at the link below:
<http://famguardian.org/LPOA.pdf>

The purpose of the above license agreement is not to condone or advocate illegal, injurious, or criminal behavior of any kind by this ministry, its officers, or its members, but instead to:

1. Protect the [First Amendment](#) rights of the author.
2. Discourage and prevent anti-whistleblowing activity on the part of public servants directed against this website.
3. Further the ends of [liberty](#) and [justice](#) for ALL, which is the sole function of this website and the object of our pledge of allegiance.
4. Help eliminate ignorance, fear, and presumption of the average American towards the legal and judicial process through education and personal empowerment.
5. Encourage you, the reader, to take complete and exclusive and personal responsibility for yourself and to prevent you from transferring that responsibility in any form to us. It would be completely hypocritical of us to on the one hand say we want to encourage personal responsibility,

- but then on the other hand tell people that they can transfer any part of the responsibility for themselves, their lives, or their choices to us.
6. Provide strong protections for you and your Fourth Amendment privacy and personal data by ensuring that our organization is never infiltrated by government moles who mean to do anyone harm.
 7. Ensure that we are LEFT ALONE, which the Supreme Court has unequivocally ruled is a Constitutional Right:



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

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

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

7. BASIS FOR BELIEF

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

The materials on this site are not legal advice or legal opinions on any specific matters. Legal advice involves applying the law to your specific and unique situation, which is your responsibility and not our responsibility. Transmission of the information is not intended to create, and receipt does not constitute, a lawyer-client relationship between the author(s) and the reader. The opinions expressed on this website and the documents it displays are those of the author(s), or the researcher(s) or content providers and the only authorized audience are those same author(s) and researcher(s). You must validate and verify the accuracy of this information for yourself with your own research, legal education, experience, and the advice of a competent legal and/or tax professional who is NOT  [licensed](#) by a corrupted government to  [gag them from telling you the truth](#) and create a [conflict of interest](#). Readers should not act upon this information without first getting fully educated using the materials provided here and elsewhere.

The **ONLY** sources which may be relied upon to completely and accurately represent the policies of the owner of this website consist in the following:

 [Reasonable Belief About Income Tax Liability, Form #05.007](#)

You as the user agree not to hold us to a higher standard of accountability than the IRS or the government itself. The IRS claims in [section 4.10.7.2.8 of its own Internal Revenue Manual](#) that you cannot rely on its publications, which include its tax preparation forms. The courts have also said that you cannot rely on the IRS' telephone support personnel or its [Internal Revenue Manual](#). Therefore, we will not be held to a higher standard than the IRS for our publications, statements, or actions, which include **everything** on this website, or for anything we say or write. We make all the **same** disclaimer statements about our publications, statements, and support as the IRS, in fact, which means we can have no liability for anything we produce. [Click here](#) for our article on this subject.

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

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

We make no guarantees about the effectiveness of anything appearing on this website, nor do we profit in any way from the information presented. This website is strictly offered as a [free educational public service](#) designed to:




1. Encourage freedom and [liberty](#), which means promoting a much smaller and more limited federal government than we have now.
2. Encourage [self-government](#) and self-reliance and completely eliminate any need for or dependence on government. This way, people won't need the government or the law profession or lawyers to be involved in their lives anymore.
3. Encourage the values that made this country great, including patriotism, faith in God, morality, personal responsibility, and strong reliance on family.
4. Educate the reader about the federal and state statutes and regulations and about any conflicts these laws might have with God's laws.
5. Ensure that both the reader and more importantly their government, obeys all laws and does not harm or abuse those within or without the jurisdiction of the government.
6. Encourage people to be more involved in the governing process.
7. Encourage an ethical and moral government that protects our [Constitutional](#) rights.

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







The materials on this website have been extensively reviewed for accuracy by the U.S. Department of Justice, the [Internal Revenue Service \(a PRIVATE, for profit corporation owned by the U.S. government\)](#), and the Federal Judiciary and nothing was found herein that is violative of any law,

false, fraudulent, or injurious. [Click here for details](#). We invite and always have invited anyone from the government or law enforcement to rebut the overwhelming evidence found on this website that specific agencies and persons working within the government are engaging in illegal and injurious behavior. We insist that anyone in government contact us within ten days through our [Contact Us page](#) as soon as they find anything that is illegal, injurious, false, or fraudulent or forever be estopped beyond that point from pursuing any kind of criminal prosecution or enforcement activity. The noteworthy failure of the government to at any time rebut anything appearing on this website constitutes a legal admission of the fidelity and accuracy of our materials.

If the government wants to assert that any of the religious statements that are not factual appearing on this website are in error, then they as the moving party have the [burden of proof](#), and they must meet that [burden of proof](#) consistent with the following:

1.  [Government Burden of Proof, Form #05.025](#) (OFFSITE LINK)
2.  [Reasonable Belief About Income Tax Liability, Form #05.007](#) (OFFSITE LINK)
3.  [Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073](#) (OFFSITE LINK)

The best way to prove us wrong is simply to:

1. Provide a list of errata containing the page address, page #, line number, and inaccurate statement located on this website. Notice we didn't say "false", because nothing on this website is factual or legally actionable except the things expressly listed in section 1 of this disclaimer.
2. Answer the questions contained in the  [Test for Federal Tax Professionals](#).
3. Answer the questions at the end of all of the [Memorandums of Law, SEDM Forms Page, Section 1.5](#) (OFFSITE LINK).
4. Answer the [Tax Deposition Questions](#).
5.  [Rebut the document "Flawed Tax Arguments to Avoid"](#).
6.  [Rebut the document "Policy Document: Rebutted False Arguments Against This Website"](#) (OFFSITE LINK).
7.  [Rebut the rebutted version of the IRS Truth About Frivolous Tax Arguments](#).
8.  [Rebut the rebutted Congressional Research Service "Frequently Asked Questions Concerning the Federal Income Tax"](#).
9. To indicate the legal authority upon which you relied in that determination based on the  [Reasonable Belief About Income Tax Liability, Form #05.007](#) document above.
10. To sign your submission under penalty of perjury pursuant to [26 U.S.C. §6065](#).
11. To waive official, judicial, and sovereign immunity and agree to take exclusive, personal, legal responsibility for the accuracy of your submission and agree to be sued if they are false.

Your submission will be promptly posted on our website for all to read and will be implemented if sufficient evidence exists to prove our materials inconsistent with reality.

If the government believes that our materials suggest, aide, abet, or sanction illegal, injurious, or criminal activity, they as public officers have a fiduciary duty to us as the public to bring that to our attention immediately so that it can be promptly fixed. A failure to rebut our materials promptly or provide legally admissible evidence that they are wrong:

1. Constitutes an equitable estoppel from civil liability pursuant to [Fed.Rul.Civ.P. 8\(b\)\(6\)](#).
2. Makes those in government who have read our materials guilty of:
 - 2.1 Conspiracy to defraud the government pursuant to [18 U.S.C. §371](#).
 - 2.2 Accessory after the fact pursuant to [18 U.S.C. §3](#).
 - 2.3 Misprision of felony pursuant to [18 U.S.C. §4](#).

Remember: Every tax crime has willfulness as a prerequisite. You must inform us something is wrong before it can BE wrong, and that notification MUST be in court admissible, affidavit form signed under penalty of perjury with your real legal birthname, agreeing to take responsibility personally if your information is wrong, and providing the address where you can be personally served with legal papers if in fact you are wrong or fraudulent.

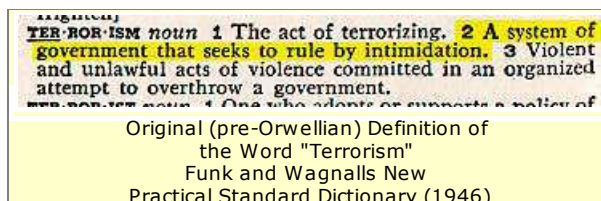
9. APPROACH TOWARDS VIOLENCE AND TERRORISM

The legal education we provide to the public has the practical effect of empowering people to seek non-violent, legal and peaceful remedies to their problems RATHER than undertaking looting, killing, rioting, and even civil war to procure those remedies. Thus our teachings and advocacy PREVENT violence rather than advocate it.

This website was also established to prevent terrorism, not promote it. We define any attempt to deprive anyone of life, liberty or property without their express consent manifested in a way that only they define as an act of terrorism. We believe that there are only two types of governments:

1.  [Government by consent](#) (OFFSITE LINK).
2.  [Terrorist government](#) (OFFSITE LINK)

Any attempt by any government to civilly govern or enforce, whether by [civil STATUTORY law](#) or [franchise/contract law](#), without the express and continuing consent of those governed is an act of [terrorism](#).

















We don't object to the enforcement of the CRIMINAL statutory laws or the common law mandated in the Constitution, because these may be enforced WITHOUT consent in some form. We are NOT anarchists against all statutory law, as revealed in the following presentation:

[Problems with Atheistic Anarchism](#), Form #08.020

SLIDES: <https://sedm.org/Forms/08-PolicyDocs/ProbsWithAtheistAnarchism.pdf>

VIDEO: <http://youtu.be/n883Ce1IML0>

For a representation of the kind of government terrorism we oppose, see:

1.  [Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018, Sections 5 and 7](#) (OFFSITE LINK)
2.  [De Facto Government Scam, Form #05.043](#) (OFFSITE LINK)
3. [Terrorism Playlist](#) (OFFSITE LINK)- SEDM
4. [Government Corruption](#) (OFFSITE LINK)
5. [Government Terror](#) - Brasscheck TV
6. I Want To Be A Spy
<http://famguardian.org/Subjects/Crime/Humor/AshcroftSpy.mp3>
7. [The REAL Matrix](#) (OFFSITE LINK)
8.  [Devil's Advocate: Lawyers](#)
9. [We Bomb for Cash](#)
10.  [How the World Works](#)
11.  [Pirates and Emperors](#)
12.  [Government Mafia](#)
13.  [If I Were The Devil](#) (OFFSITE LINK)-Paul Harvey
14.  [Terrorstorm](#) (OFFSITE LINK)
15.  [We are Preparing for Massive Civil War, Says DHS Informant](#) (OFFSITE LINK)
16.  [Is the United States of America a leading terrorist state?](#) (OFFSITE LINK)-Noam Chomsky
17.  [Statism and Terrorism](#) - your government is terrorist.
18.  [Securiotic](#) -how governments have created a fictional war on terror to themselves become terrorists
19.  [Amazing Speech by War Veteran](#)-he identifies the REAL terrorists.
20.  [Party in the CIA.](#)

For a list of specific government terrorist activities we oppose, see:

 [Ministry Introduction Course, Form #12.014, pp. 12-14](#) (OFFSITE LINK)

THIS WEBSITE CONDEMNS ANY AND ALL VIOLENCE, VIOLENCE PLANNING, VIOLENT RADICALIZATION AND OR THOUGHT CRIME, AND AS SUCH CONTAINS NO SUCH INFORMATION OR LINKS TO SUCH INFORMATION.

This website is in full compliance with [H.R. 1955](#) , and [Section 318, 319](#) of the Criminal Code of Canada and as such condemns and does not retain any information, plans, support, of a terrorist or violent propoganda, and or radicalization nature, and does not conduct, plan, or retain any forms of violent thoughts, feelings, impulses, moods, subconscious thought, primal urges, sexual cravings, hunger pains, restless leg twitches, rapid eye flutters, and or skin tone blemishes which may be mistook for a pre-anger flush. All fonts, typesets, font colors of a red nature are not - *NOT* to be mistaken for an angry tone or mistakenly linked to a violent radicalization agenda. Source files of interviews or MP3 files are strictly those of the authors and do NOT reflect the intent, mood or thoughts of the author(s) of this website.

10. APPROACH TOWARDS "HATE SPEECH", AND HATE CRIME

This website does not engage in, condone, or support [hate speech](#) or hate crimes, violent thoughts, deeds or actions against any particular person(s), group, entity, government, mob, paramilitary force, intelligence agency, overpaid politician, head of state, queen, dignitary, ambassador, spy, spook, soldier, bowl cook, security flunky, contractor, dog, cat or mouse, Wal-Mart employee, amphibian, reptile, and or deceased entity without a PB (Physical Body). By "hate speech" and "hate crime", we mean in the context of religious members of this site trying to practice their faith:

1. Compelling members to violate any aspect of the [Laws of the Bible, Form #13.001](#). This includes commanding them to do things God forbids or preventing or punishing them from doing God commands.
2. Persecution or "selective enforcement" directed against those whose religious beliefs forbid them from contracting with, doing business with, or acquiring any civil status in relation to any and all governments. These people must be "left alone" by law and are protected in doing so by the First Amendment and the right to NOT contract protected by the Constitution. The group they refuse to associate with is civil statutory "persons". We call these people "non-resident non-persons" on this site as described in [Form #05.020](#). See [Proof That There Is a "Straw Man", Form #05.042](#) for a description of the civil "person" scam.
3. Engaging in [legal "injustice" \(Form #05.050\)](#). By "justice" we mean [absolutely owned private property \(Form #10.002\)](#), and [equality of TREATMENT and OPPORTUNITY \(Form #05.033\)](#) under [REAL LAW \(Form #05.048\)](#). "Justice" is defined here as God defines it in [Form #05.050](#).
4. Any attempt to treat anyone unequally under REAL "law". This includes punishing or preventing actions by members to enforce against governments under [their own franchise \(Form #06.027\)](#) the same way governments enforce against them. See [What is "law"?. Form #05.048](#).
5. Offering, implementing, or enforcing any [civil franchise \(Form #05.030\)](#). This enforces superior powers on the part of the government as a form of inequality, results in religious idolatry, and violates the First Commandment of the Ten Commandments (Exodus 20). This includes:
 - 5.1 Making [justice \(Form #05.050\)](#) into a civil public privilege
 - 5.2 Turning CONSTITUTIONAL PRIVATE citizens into STATUTORY PUBLIC citizens engaged in a public office and a franchise.
 - 5.3 Any attempt to impose equality of OUTCOME by law, such as by abusing taxing powers to redistribute wealth. See [Great IRS Hoax, Form #11.302](#).
Franchises are the main method of introducing UNEQUAL treatment by the government. See [Why You Are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006](#).
6. Any attempt to outlaw or refuse to recognize or enforce [absolutely owned private property \(Form #12.025\)](#). This makes everyone into slaves of the government, which then ultimately owns ALL property and can place unlimited conditions upon the use of their property. It also violates the last six commandments of the Ten Commandments, which are the main religious laws that protect PRIVATE property and prevent it from being shared with any government. This includes:

6.1 Refusing to provide civil statuses on government forms that recognize those who are exclusively private and their right to be left alone.
6.2 Refusing to provide government forms that recognize those who are exclusively private such as "nontaxpayers" or "non-resident non-persons" and their right to be left alone.

The result of the above forms of omission are hate, discrimination, and selective enforcement against those who refuse to become ["customers" or franchisees \(Form #05.030\)](#) of government. See [Avoiding Traps in Government Forms, Form #12.023](#).

7. Any attempt by government to use judicial process or administrative enforcement to enforce any civil obligation derived from any source OTHER than express written consent or to an injury against the equal rights of others demonstrated with court admissible evidence. See [Lawfully Avoiding Government Obligations, Form #12.040](#).

There is no practical difference between discriminating against or targeting people because of the groups they claim membership in and punishing them for refusing to consent to join a group subject to legal disability, such as those participating in government franchises. Members of such DISABILITY groups include civil statutory "persons", "taxpayers", "individuals" (under the tax code), "drivers" (under the vehicle code), "spouses" (under the family code). Both approaches lead to the same result: discrimination and selective enforcement. The government claims an exemption from being a statutory "person", and since it is a government of delegated powers, the people who gave it that power must ALSO be similarly exempt:

"The sovereignty of a state does not reside in the persons who fill the different departments of its government, but in the People, from whom the government emanated; and they may change it at their discretion. Sovereignty, then in this country, abides with the constituency, and not with the agent; and this remark is true, both in reference to the federal and state government."

[*Spooner v. McConnell, 22 F. 939 @ 943*]

"In common usage, the term 'person' does not include the sovereign, and statutes employing the word are ordinarily construed to exclude it."

[*Wilson v. Omaha Indian Tribe 442 U.S. 653, 667 (1979)*]

"Since in common usage the term 'person' does not include the sovereign, statutes employing that term are ordinarily construed to exclude it."

[*U.S. v. Cooper, 312 U.S. 600, 604, 61 S.Ct. 742 (1941)*]

"In common usage, the term 'person' does not include the sovereign and statutes employing it will ordinarily not be construed to do so."

[*U.S. v. Cooper, 312 U.S. 600, 604, 61 S.Ct. 742 (1941)*]

"There is no such thing as a power of inherent sovereignty in the government of the United States In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."

[*Julliard v. Greenman, 110 U.S. 421 (1884)*]

The foundation of the religious beliefs and practices underlying this website is a refusal to:

1. Civilly or legally associate with any specific secular (pagan) government ([Form #05.002](#)) under their statutory franchises or "social compacts".
2. Acquire any "civil status" under any civil statutory enactment, including but not limited to "person", "individual", "taxpayer", "U.S. person", etc. See: [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#).
3. Approach any government as a Buyer of their services or programs ([Form #05.001](#)) under [U.C.C. §2-103\(1\)\(a\)](#).
4. Be anything OTHER than a Merchant selling absolutely owned, constitutionally protected private property under [U.C.C. §2-104\(1\)](#) under terms that only WE specify. The terms of the sale are specified in the [Injury Defense Franchise and Agreement, Form #06.027](#).

"For the Lord your God will bless you just as He promised you; you shall lend to many nations [governments and their officers], but you shall not borrow; you shall reign [civilly] over many nations, but they shall not reign [civilly] over you."

[*Deut. 15:6, Bible, NKJV*]

The ability to do the above is protected by the U.S. Constitution and the First Amendment. In theological terms, it is called "sanctification", meaning "set apart for a purpose", and that purpose is to worship and serve ONLY God, rather than His competitor, which is Government. We describe and define people who obey Biblical limitations giving rise to the above as "Non-Resident Non-Persons", ["stateless"](#) (in relation to the national but not state government), ["foreign" or "sovereign"](#) as described in [Non-Resident Non-Person Position, Form #05.020](#). Black's Law Dictionary defines "commerce" as "intercourse".

"Commerce. ... [Intercourse](#) by way of trade and traffic [money instead of semen] between different peoples or states and the citizens or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it is carried on..."

[*Black's Law Dictionary, Sixth Edition, p. 269*]

Hence this website advocates a religious refusal to engage in sex or intercourse or commerce or contracting with any government as a Buyer waiving any [Constitutionally protected or natural right \(Form #10.002\)](#) or exchanging any such right for a [statutory privilege \(Form #05.037\)](#). In fact, the Bible even describes people who VIOLATE this prohibition as "playing the harlot" ([Ezekiel 16:41](#)) and personifies that harlot as "Babylon the Great Harlot" ([Rev. 17:5](#)), which is fornicating with the Beast, which it defines as governments ([Rev. 19:19](#)).

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

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

So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up their voices

and wept.
[Judges 2:1-4, Bible, NKJV]

"The king establishes the land by **justice**, But he who receives bribes [socialist or franchise handouts] overthrows it."
[Prov. 29:4, Bible, NKJV]

"Many seek the ruler's favor [[franchises and privileges, Form #05.030](#)], But **justice** for man comes from the Lord."
[Prov. 29:26, Bible, NKJV]

"Do you not know that friendship with the world is enmity with God? **Whoever therefore wants to be a friend** [["citizen"](#), ["resident"](#), ["taxpayer"](#), ["inhabitant"](#), or ["subject"](#) under a king or political ruler] of the world [or any man-made kingdom other than God's Kingdom] makes himself an enemy of God. "
[James 4:4, Bible, NKJV]

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

"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to **keep oneself unspotted from the world** [the obligations and concerns of the world]. "
[James 1:27, Bible, NKJV]

"You shall have no other gods [including political rulers, governments, or Earthly laws] before Me [or [My commandments](#)]."
[Exodus 20:3, Bible, NKJV]

"Then all the elders of Israel gathered together and came to Samuel [the priest in a Theocracy] at Ramah, and said to him, 'Look, you [the priest within a theocracy] are old, and your sons do not walk in your ways. **Now make us a king** [or political ruler] to judge us like all the nations [and be OVER them].'

"But the thing displeased Samuel when they said, '**Give us a king** [or political ruler] to judge us.' So Samuel prayed to the Lord. **And the Lord said to Samuel, 'Heed the voice of the people in all that they say to you; for they have rejected Me** [God], that I should not reign over them. According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me [God as their **ONLY King, Lawgiver, and Judge**] and [served other gods](#)—so they are doing to you also [government or political rulers becoming the object of idolatry]."
[1 Sam. 8:4-8, Bible, NKJV]

"Do not walk in the [statutes of your fathers](#) [the heathens], nor observe their judgments, nor defile yourselves with their [pagan government] idols. I am the LORD your God: Walk in [My statutes](#), keep My judgments, and do them; hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the LORD your God."
[Ezekial 20:10-20, Bible, NKJV]

Where is "separation of church and state" when you REALLY need it, keeping in mind that [Christians AS INDIVIDUALS are "the church"](#) and secular society is the ["state" as legally defined](#)? The John Birch Society agrees with us on the subject of not contracting with anyone in the following video:

Trading Away Your Freedom by Foreign Entanglements
<https://www.youtube.com/watch?v=2Q24tWlrRdk>

Pastor David Jeremiah of Turning Point Ministries also agrees with us on this subject:

[The Church in Satan's City](#), March 20, 2016
<http://sedm.org/pastor-david-jeremiah-on-separation-between-church-and-state-the-church-in-satans-city/>

President Obama also said that it is the right of EVERYONE to economically AND politically disassociate with the government so why don't the agencies of the government recognize this fact on EVERY form you use to interact with them?.

President Obama Says US Will NOT Impose Its Political or Economic System on Anyone, Exhibit #05.053
https://youtu.be/2t_ZRQSiPr0

SEDM wrote an entire book on how to economically and politically disassociate in fulfillment of Obama's promise above, and yet the government hypocritically actively interferes with economically and politically disassociating, in defiance of President Obama's assurances and promises. HYPOCRITES!

 [Non-Resident Non-Person Position, Form #05.020r />](#)

[Government's tendency to compel everyone into a commercial or civil legal](#) relationship with them is defined by the Bible as the ESSENCE of Satan himself! The personification of that evil is dramatized in the following video:

[Devil's Advocate: Lawyers](#) (OFFSITE LINK)

Therefore, the religious practice and sexual orientation of avoiding commerce and [civil legal relationships](#) with governments is the essence of our religious faith:

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

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

So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up their voices and wept.

[\[Judges 2:1-4, Bible, NKJV\]](#)

*"By the **abundance** of your [Satan's] **trading** You became filled with violence within, **And** you sinned; Therefore I cast you as a profane thing Out of the mountain of God; **And** I destroyed you, O covering cherub, From the midst of the fiery stones."*

[\[Ezekiel 28:16, Bible, NKJV\]](#)

*"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can he expect that his devotion should be accepted; for,***

1. Nothing is more offensive to God than deceit in [commerce](#). A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in government] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren.

2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him.

A [false] balance, [[whether it be in the federal courtroom](#) or in the government or [in the marketplace](#),] cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."

[\[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1\]](#)

'If one of your brethren becomes poor [desperate], and falls into poverty among you, then you shall help him, like a stranger or a sojourner, that he may live with you.

Take no usury or interest from him; but fear your God, that your brother may live with you.

You shall not lend him your money for usury, nor lend him your food at a profit.

I am the Lord your God, who brought you out of the land of Egypt, to give you the land of Canaan and to be your God.

'And if one of your brethren who dwells by you becomes poor, and sells himself to you, you shall not compel him to serve as a slave.

As a hired servant and a sojourner he shall be with you, and shall serve you until the Year of Jubilee.

And then he shall depart from you—he and his children with him—and shall return to his own family. He shall return to the possession of his fathers.

For they are My servants, whom I brought out of the land of Egypt; they shall not be sold as slaves.

You shall not rule over him with rigor, but you shall fear your God.

[\[Lev. 25:35-43, Bible, NKJV\]](#)

Any individual, group, or especially government worker that makes us the target of discrimination, violence, "selective enforcement", or hate because of this form of religious practice or "sexual orientation" or abstinence is practicing HATE SPEECH and possibly HATE CRIME based BOTH on our religious beliefs AND our sexual orientation as legally defined. Furthermore, all readers and governments are given [reasonable timely notice](#) that the terms of use for the information and services available through this website mandate that any attempt to compel us into a commercial, legal, civil, or tax relationship with any government OTHER than on the terms dictated herein shall constitute:

1. "purposeful availment" in satisfaction of the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#).
2. A waiver of official, judicial, and sovereign immunity.
3. A commercial invasion within the meaning of Article 4, section 4 of the United States Constitution.
4. A tort cognizable as a Fifth Amendment taking without compensation.
5. A criminal attempt at identity theft by wrongfully associating us with a civil status of "citizen", "resident", "taxpayer", etc.
6. Duress as legally defined. See [Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005](#).
7. Express consent to the terms of this disclaimer.

The result of the waivers of immunity above is to restore EQUALITY under REAL LAW between members and corrupt governments intent on destroying that equality by offering or enforcing civil franchises. All freedom derives from equality between you and the government in the eyes of REAL law in court. See [Requirement for Equal Protection and Equal Treatment, Form #05.033](#).

The GOVERNMENT crimes documented on this website fall within the ambit of [18 U.S.C. §2381: Treason](#). The penalty mandated by law for these crimes is DEATH. We demand that actors in the Department of Justice for both the states and the federal government responsible for prosecuting

these crimes of Treason do so as required by law. A FAILURE to do so is ALSO an act of Treason punishable by death. Since murder is not only a crime, but a violent crime, pursuant to [18 U.S.C. §1111](#), then the government itself can also be classified as terrorist. It is also ludicrous to call people who demand the enforcement of the death penalty for the crimes documented as terrorists. If that were true, every jurist who sat on a murder trial in which the death penalty applied would also have to be classified as and prosecuted as a terrorist. Hypocrites.

For those members seeking to prosecute government actors practicing hate speech or hate crime against them as documented here, see the following resource:

Discrimination and Racism page, Section 5: Hate Speech and Hate Crime;

https://famguardian.org/Subjects/Discrimination/discrimination.htm#HATE_SPEECH

Copyright Family Guardian Fellowship

Last revision: 8/16/09

[Home](#) [About](#) [Contact](#)

This private system is NOT subject to monitoring

1 **9.4 Exhibit 4: Affidavit of Duress**
2

**AFFIDAVIT OF DURESS:
ILLEGAL TAX ENFORCEMENT BY DE FACTO OFFICERS
FORM INSTRUCTIONS**

Last revised: 8-19-2010

1. PURPOSE OF THIS FORM

- 1.1. This form is provided for those who have become the target of illegal tax enforcement by state or federal officers.
- 1.2. Occasions when the form may provide useful include the following:
 - 1.2.1. If you are deposed in a legal proceeding against the government involving taxation, either as the target of the proceeding or as a disinterested third party witness. Bring this as a mandatory attachment and enter it into evidence at the start of the proceeding and also state on the record that you are under duress.
 - 1.2.2. Send in advance via certified mail to a revenue agent who has called you into his office for a summons or examination.
 - 1.2.3. Send as an attachment to your annual Corrected Information Return Letter as a reliance defense to prevent becoming the target of criminal tax enforcement.
 - 1.2.4. Send via certified mail to the Commissioner or Internal Revenue and/or the IRS Chief Counsel and demand that they take immediate action to remedy the wrongs indicated.

2. PREPARATION INSTRUCTIONS:

- 2.1. If you haven't already, read our article below:

<i>Techniques for Building a Good Administrative Record</i> , Form #09.008 http://sedm.org/ItemInfo/RespLtrs/AdminRecord/AdminRecord.htm .

- 2.2. Sign this form in section 9.

- 2.3. Download and complete the following form and attach behind the Enclosure (1) cover page.

<i>Affidavit of Citizenship, Domicile, and Tax Status</i> , Form #02.001 http://sedm.org/Forms/FormIndex.htm

- 2.4. Download and complete the following form and attach behind the Enclosure (2) cover page.

<i>Tax Form Attachment</i> , Form #04.201 http://sedm.org/Forms/FormIndex.htm
--

3. RESOURCES FOR FURTHER STUDY:

- 3.1. *Who are "taxpayers" and who needs a "Taxpayer Identification Number"*, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Federal Jurisdiction*, Form #05.018: Section 3 describes what happens if you don't attach this form to standard government forms you submit, which is that you are falsely "presumed" to be a "taxpayer" and a "resident" of the federal zone.
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.
<http://sedm.org/Forms/FormIndex.htm>

**AFFIDAVIT OF DURESS:
ILLEGAL TAX ENFORCEMENT BY DE FACTO OFFICERS**

Last revised: 8/19/10



TABLE OF CONTENTS

TABLE OF CONTENTS	2
TABLE OF AUTHORITIES	2
1. Requirement for consent of the governed	7
2. Rebutted Government Objections to the Requirement for Consent of the Governed	9
3. De Facto Officers are TERRORISTS and they MUST be prosecuted	11
4. Sovereignty of Affiant	20
5. Legal Implications of sovereignty of Affiant	25
6. Sources of unlawful duress from the de facto government actors	26
7. Official Criminal Complaint Relating to False and/or Fraudulent Information Returns	32
8. Petition to remove duress	34
9. Affirmation	35
10. ENCLOSURE 1: AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS	36
11. ENCLOSURE 2: TAX FORM ATTACHMENT	37

TABLE OF AUTHORITIES

Constitutional Provisions

Article 1, Section 9, Clause 8	15
Article 4, Section 4	8, 19
Article I	8
Article I and IV	15
Article III	8, 15
Declaration of Independence	8, 9, 30
Fourteenth Amendment	28
Thirteenth Amendment	12, 31

Statutes

1 U.S.C. §204	10, 28
18 U.S.C. §§201, 208, 210, and 211	30
18 U.S.C. §1028(a)(7)	33
18 U.S.C. §112	23
18 U.S.C. §1512	27
18 U.S.C. §1589(2)	33, 34
18 U.S.C. §1956	33
18 U.S.C. §201	20
18 U.S.C. §201, 108, 210, 211, and 912	30
18 U.S.C. §208	20
18 U.S.C. §210	20
18 U.S.C. §211	20
18 U.S.C. §2332d	12
18 U.S.C. §3	34
18 U.S.C. §4	34
26 U.S.C. §6020(b)	12
26 U.S.C. §6041	33
26 U.S.C. §6103(b)(1)	33
26 U.S.C. §6213(g)(1)	33
26 U.S.C. §6671(b)	12
26 U.S.C. §7203	12, 30

26 U.S.C. §7206	33
26 U.S.C. §7343	12
26 U.S.C. §7408(d)	33
26 U.S.C. §7441	14
26 U.S.C. §7601	10
26 U.S.C. §7701(a)(30)	12, 16
26 U.S.C. §7701(a)(39)	33
26 U.S.C. §7701(b)(4)	16
28 U.S.C. §1332	7
28 U.S.C. §1332(d)	7
28 U.S.C. §1605	20
28 U.S.C. §1605(a)(2)	23
28 U.S.C. §1746(1)	35
28 U.S.C. §2201(a)	10
28 U.S.C. 1332(c) and (d)	22
28 U.S.C. 2201(a)	28
42 U.S.C. §1983	33
42 U.S.C. §408(a)(8)	34
5 U.S.C. §2105	32
5 U.S.C. §4502 through 4505	30
50 U.S.C. §841	15
8 U.S.C. §1101(a)(21)	22
8 U.S.C. §1101(a)(22)(B)	22
8 U.S.C. §1401	22, 35
8 U.S.C. §1408	22
Foreign Sovereign Immunities Act of 1976	23
Internal Revenue Code	9, 10, 12, 28
Internal Revenue Code Subtitles A through C	9, 10, 12, 14
Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B	16
U.C.C. 1-207	35
U.C.C. 1-308	35

Rules

Federal Rule of Civil Procedure 17(b)	21, 25
Federal Rule of Civil Procedure 44.1	25
Federal Rule of Civil Procedure 8(c)	7, 27
Federal Rule of Evidence 201	25

Cases

American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358	13
Bailey v. Alabama, 219 U.S. 219 (1911)	10
Bailey v. Alabama, 219 U.S. 219 , 238, et seq., 31 S.Ct. 145	28
Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)	21
Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)	11
Budd v. People of State of New York, 143 U.S. 517 (1892)	33
Camden v. Allen, 2 Dutch., 398	34
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)	20
Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452	14
Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181	14
Chisholm v. Georgia, 2 Dall. (U.S.) 419 (Dall.) (1793)	8
Chisholm v. Georgia, 2 Dall. (U.S.) 419, 454, 1 L.Ed. 440, 455 @DALL 1793 pp. 471-472	20
Cleveland Bd. of Ed. v. LaFleur (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215	14
Clyatt v. U.S., 197 U.S. 207 (1905)	33
Colautti v. Franklin, 439 U.S. at 392-393, n. 10	10

Ex parte Blain, L. R. 12 Ch. Div. 522, 528	13
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935)	10
Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)	19
Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524	14
Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547.....	29
Haumont v. Security State Bank, 220 Neb. 809, 374 N.W.2d 2,6.	26
Head v. Gadsden Civil Service Bd., Ala.Civ.App., 389 So.2d. 516, 519.....	26
Heiner v. Donnan, 285 U.S. 312 (1932).....	29
Indiana State Ethics Comm'n v. Nelson (Ind App) 656 N.E.2d. 1172	14
Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.....	14
Loan Association v. Topeka, 20 Wall. 655 (1874).....	34
Long v. Rasmussen, 281 F. 236, 238 (1922).....	10
Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697	14
Manley v. Georgia, 279 U.S. 1 , 5-6, 49 S.Ct. 215.....	28
Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)	21
Matter of Mayor of N.Y., 11 Johns., 77	34
Maxwell v. Dow, 176 U.S. 581 (1900)	21
Meese v. Keene, 481 U.S. 465, 484-485 (1987).....	10
Miranda v. Arizona, 384 U.S. 436 (1966)	21
New York Times v. Sullivan, 376 U.S. 254 (1964)	7, 10, 29
Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)	7
Northern Liberties v. St. John's Church, 13 Pa.St., 104.....	34
People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)	11
People v. Merrill, 2 Park. Crim. Rep. 590, 596	13
Plessy v. Ferguson, 163 U.S. 537, 542 (1896)	34
Pray v. Northern Liberties, 31 Pa.St., 69.....	34
Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47	34
State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321	14
State v. Carter, 27 N.J.L. 499	13
State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222	29
Stenberg v. Carhart, 530 U.S. 914 (2000)	10
U.S. Supreme Court in United States v. William M. Butler, 297 U.S. 1 (1936)	19
U.S. v. Butler, 297 U.S. 1 (1936)	34
U.S. v. Cooper, 312 U.S. 600, 604, 61 S.Ct. 742 (1941).....	20
U.S. v. United Mine Workers of America, 330 U.S. 258, 67 S.Ct. 677 (1947)	20
U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898).....	22
United States v. Boylan (CA1 Mass) 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223.....	14
United States v. Holzer (CA7 Ill), 816 F.2d. 304.....	14
Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235	14
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	10
Wilson v. Omaha Indian Tribe, 442 U.S. 653, 667 (1979).....	20
Yick Wo v. Hopkins, 118 U.S. 356, 6 S.Ct. 1064 (1886)	20
Yu Cong Eng v. Trinidad, 271 U.S. 500 (1926).....	22

Other Authorities

2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992)	10
63C Am.Jur.2d, Public Officers and Employees, §247 (1999)	14
American Bar Association (ABA).....	15
American Jurisprudence 2d, Duress, §21 (1999).....	26
Black's Law Dictionary, Fourth Edition, p. 1693	9
Black's Law Dictionary, Sixth Edition, p. 1190.....	29
Black's Law Dictionary, Sixth Edition, p. 1498.....	22
Black's Law Dictionary, Sixth Edition, p. 504.....	27
Chief White Hawk.....	14
Confucius, 500 B.C.	15

Congressman Trafficant.....	15
Corporatization and Privatization of the Government, Form #05.024	32
De Facto Government Scam, Form #05.043	19, 32
Department of Homeland Security.....	11
Enclosure (1): Affidavit of Citizenship, Domicile, and Tax Status	26
Enclosure (2): Tax Form Attachment.....	26
Enclosures (1) and (2)	23
Federal Jurisdiction, Form #05.018.....	10
Federal Reserve	15
Flawed Tax Arguments to Avoid, Form #08.004.....	28
Government Instituted Slavery Using Franchises, Form #05.030, Sections 12 through 12.3	9
Internal Revenue Manual	12
IRS Forms W-2, 1098, 1099, 1042-S	30
Legal Deception, Propaganda, and Fraud, Form #05.014	30
Legal Notice of Change in Domicile/Citizenship and Divorce from the United States, Form #10.001, Sections 4 through 4.4	9
Legal Requirement to File Federal Income Tax Returns, Form #05.009	30
Mark Twain.....	11
Meaning of the Word “Frivolous”, Form #05.027	15
Montesquieu	18
Origins and Authority of the Internal Revenue Service, Form #05.005	28
Political Jurisdiction, Form #05.004	7
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	10, 11, 14, 28
Reasonable Belief About Income Tax Liability, Form #05.007.....	29, 31
Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax, Form #08.006	28
Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”, Form #08.005.....	28
Requirement for Consent, Form #05.003	28
Requirement for Consent, Form #05.003, Sections 10 through 13.7	29
Requirement for Consent, Form #05.003, Sections 10.10.5.....	15
Requirement for Consent, Form #05.003, Sections 13 through 13.7	10
Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006	11, 30
Rules of Statutory Presumption and Interpretation, Form #01.006	15
Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34.....	14
Senator Sam Ervin, during Watergate hearing	15
Socialism: The New American Civil Religion, Form #05.016.....	16, 28
The “Trade or Business” Scam, Form #05.001	30
The Great IRS Hoax, Form #11.302	32
The Money Scam, Form #05.042	32
The REAL Matrix, Stefan Molyneux	12
The Spirit of Laws, Baron de Montesquieu.....	18, 19
Thomas Jefferson to Francis Gilmer, 1816. ME 15:24	9
Thomas Jefferson: 1st Inaugural, 1801. ME 3:320.....	9
Vindiciae Contra	24
Voltaire.....	19
Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-509-6, p. 1218.....	12
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002.....	8
Why Penalties are Illegal for Anything but Government Franchisees, Employees, Contractors, and Agents, Form #05.010.....	31
Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011	13
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.....	16, 31

Scriptures

1 Sam. 12:12, 19.....	17
1 Sam. 15:22-23	17
1 Sam. 8:4-20	8

1 Sam. 8:4-8	17
2 Corinthians 6:17-18.....	18
2 Tim. 2:19.....	18
2 Tim. 4:2-5.....	24
Eph. 5:11	18
Exodus 20.....	22
Exodus 20:3.....	16
Exodus 20:3-6	24
Exodus 23:32-33	16
Ezekial 20:10-20	17
Gal. 5:18.....	18
Heb. 8:10.....	17
Isaiah 14:12-21	25
Isaiah 33:22	21
Isaiah 58:6	24
James 1:27.....	16
James 4:4.....	16
Laws of the Bible, Form #13.001	25
Mark 3:35	17
Matt. 10:42-45.....	7
Matt. 8:19-20.....	22
Philippians 1:27.....	17
Philippians 3:20.....	22
Prov. 29:4	20
Psalms 47:7	21
Psalms 9:17.....	17
Psalms 94:20-23.....	18
Rev. 17:1-6.....	23
Rev. 19:19	8, 23
Revelation 19:19	23
Revelation chapters 17 to 19	23
Rom. 7:4-6.....	17
Ten Commandments	22

1 The purpose of this affidavit is to develop legally admissible evidence upon which a court may and should rely in establishing
2 evidence supporting a reasonable belief that:

- 3 1. The Opposing party is unlawfully enforcing against the Affiant, resulting in a constitutional tort.
- 4 2. Affiant is under illegal duress from actors and persons that renders any and all testimony on every government tax form
5 suspect and even involuntarily fraudulent.
- 6 3. Affiant pleads duress under Federal Rule of Civil Procedure 8(c).
- 7 4. Any court officiating over this dispute has a duty to eliminate all forms of duress in the context of this proceeding that
8 are within its jurisdiction in the interests of justice.
- 9 5. Affiant solicits assistance and protection from law enforcement personnel in removing all identified sources of illegal
10 duress in order that the credibility of all evidence gathered may be maintained.
- 11 6. It is inappropriate to request, rely upon, or grant testimony of or discovery against the Affiant unless and until those
12 engaging in enforcement against the affiant or the court exercises all powers available to it in eliminating said duress.
13 Meeting this requirement is important because the existence of said duress renders all statements and actions relating to
14 Affiant in the context of this proceeding, other than this affidavit, as inadmissible as evidence.
- 15 7. Affiant is a foreign sovereign not subject to the jurisdiction of the taxing agency, and therefore not bound to honor its
16 requests except through comity and/or voluntary cooperation.
 - 17 7.1. His/her domicile is the Kingdom of Heaven on Earth. The Bible says that the Earth belongs to God and NOT to
18 any man. Therefore, Affiant has no domicile within the jurisdiction of any man-made court or government.
 - 19 7.2. Affiant is a "Stateless person" within the meaning of 28 U.S.C. §1332 because he does not live within any of the
20 "States" defined in 28 U.S.C. §1332(d). See [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#).
 - 21 7.3. Affiant's status is protected by the CONSTITUTIONAL Diversity of Citizenship described in the Constitution,
22 Article III, Section 2. He is NOT protected by the STATUTORY Diversity of Citizenship described in 28 U.S.C.
23 §1332 because the "State" described in 28 U.S.C. §1332(e) does not include states of the Union, which are "foreign
24 states" with respect to nearly all federal subject matters, including income taxation.
 - 25 7.4. Affiant is minister of a foreign state with diplomatic immunity, which foreign state is the Kingdom of Heaven.
 - 26 7.5. Any court entertaining this matter would be involving themselves in "political questions" in order to change either
27 the declared citizenship or domicile or franchise status of the Affiant as described herein, because these are
28 "political questions" not subject to involuntary change by the court without criminal consequences. See:

<i>Political Jurisdiction</i> , Form #05.004 http://sedm.org/Forms/FormIndex.htm

- 29 7.6. The Affiant's voluntary choice of domicile and citizenship and franchise status to date have not been challenged
30 with anything but false and unconstitutional "presumption" by the de facto officers instituting illegal enforcement
31 or by any court entertaining this matter. The court cannot participate in any such prejudicial presumption without
32 violating the oath of its PUBLIC officers to support and defend the Constitution and breaching the solemn fiduciary
33 duty they owe to the "public", of which the Affiant is a member.

34 *"The power to create presumptions is not a means of escape from constitutional restrictions,"*
35 [\[New York Times v. Sullivan, 376 U.S. 254 \(1964\)\]](#)

36 All of the facts stated in this affidavit are based on personal knowledge of the Affiant. Affiant has personally read and
37 researched all of the authorities cited and has a firm belief about their accuracy and authority. Affiant is also willing to testify
38 to all of the facts stated herein under oath.

39 **1. Requirement for consent of the governed**

40 There are only two types of governments:

- 41
- 42 1. Government by consent: This type of government serves the people from below.

43 *But Jesus called them to Himself and said to them, "You know that those who are considered rulers over the*
44 *Gentiles lord it over them, and their great ones exercise authority over them. Yet it shall not be so among you;*
45 *but whoever desires to become great among you shall be your servant. " And whoever of you desires to be first*
46 *shall be slave of all. For even the Son of Man did not come to be served, but to serve, and to give His life a*
47 *ransom for many."*
48 *[Matt. 10:42-45, Bible, NKJV]*

1 2. Terrorist government: This type of government rules from above by force or fraud or both and always results in
2 idolatry toward government. This type of government is described as “the Beast” in Rev. 19:19.

3 *Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, “Look, you are
4 old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations [and be OVER
5 them]”.*

6 *But the thing displeased Samuel when they said, “Give us a king to judge us.” So Samuel prayed to the Lord. And
7 the Lord said to Samuel, “Heed the voice of the people in all that they say to you; for they have rejected Me
8 [God], that I should not reign over them. According to all the works which they have done since the day that I
9 brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods [Kings,
10 in this case]—so they are doing to you also [government becoming idolatry]. Now therefore, heed their voice.
11 However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over
12 them.”*

13 *So Samuel told all the words of the LORD to the people who asked him for a king. And he said, “This will be the
14 behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own
15 chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his
16 thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to
17 make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be
18 perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive
19 groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give
20 it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest
21 young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your
22 sheep. And you will be his servants. And you will cry out in that day because of your king whom you have
23 chosen for yourselves, and the LORD will not hear you in that day.”*

24 *Nevertheless the people refused to obey the voice of Samuel; and they said, “No, but we will have a king over us,
25 that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles.”
26 [1 Sam. 8:4-20, Bible, NKJV]*

27 In the American republican form of government mandate by Article 4, Section 4 of the Constitution, the requirement for
28 consent in all human interactions is the essence and the foundation of all of our sovereignty as individuals. This requirement
29 is also the foundation for our system of law, starting with the Declaration of Independence and going down from there. It is
30 an undisputed fact that the Declaration of Independence states that all government authority derives from the “consent of the
31 governed”:

32 *“That to secure these rights, governments are instituted among men, deriving their just powers from the consent
33 of the governed.”
34 [Declaration of Independence]*

35 Therefore, any authority or “force of law” asserted by government in a civil matter which does not demonstrably proceed
36 directly from the consent of the governed is unjust by implication.

37 *“A State does not owe its origin to the Government of the United States, in the highest or in any of its branches.
38 It was in existence before it. It derives its authority from the same pure and sacred source as itself: The voluntary
39 and deliberate choice of the people...A State is altogether exempt from the jurisdiction of the Courts of the United
40 States, or from any other exterior authority, unless in the special instances when the general Government has
41 power derived from the Constitution itself.”
42 [Chisholm v. Georgia, 2 Dall. (U.S.) 419 (Dall.) (1793)]*

43 It is an undisputed fact that all civil law derives from consent of the governed and that liability for tax is a CIVIL liability.
44 See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

45 Even the so-called criminal provisions of the I.R.C. are PENAL and contractual rather than criminal in a common law sense.
46 They are, in fact, incidents of a civil franchise administered pursuant to Article I of the Constitution rather than Article III of
47 the Constitution on ONLY federal territory. Since I never expressly consented to the civil franchise in the manner that ONLY
48 I prescribe, even the criminal provisions do not apply to me. See:

1 It is also an undisputed fact that criminal law does not require consent of the governed because it involves police powers and
2 public protection from harm, and if criminals had to consent, we couldn't prevent any harm to the public.

3 *"No man has a natural right to commit aggression on the equal rights of another, and this is all [and ONLY]*
4 *from which the laws ought to restrain him."*

5 *[Thomas Jefferson to Francis Gilmer, 1816. ME 15:24*

6 *SOURCE: <http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff0150.htm>]*

7 *"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing*
8 *more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall*
9 *leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from*
10 *the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the*
11 *circle of our felicities."*

12 *[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]*

13 Since this is a civil and not a criminal proceeding, then it must proceed entirely upon voluntary consent of both parties in
14 some form. The opposing party has been provided with absolutely no evidence of consent to date. That consent must be
15 expressed IN WRITING as prescribed by the following document you were sent. It MAY NOT be implied or assumed.

16 Consequently, Affiant:

- 17 1. Has not surrendered any sovereign immunity by virtue of any act of consent in any form in this case and has not given
18 the opposing party any kind of consent to enforce or proceed on any issue.
19 2. Maintains his status as a foreign sovereign, nonresident, and transient foreign in relation to federal jurisdiction.
20 3. May approach the United States government only in equity, and not under the provisions of any civil law or franchise.

21 Therefore, those enforcing any civil obligation are, in fact, engaging in an act of terrorism and fraud, if they claim to be a
22 "government" operating in a foreign jurisdiction or upon those situated in a legislatively foreign jurisdiction such as a
23 constitutional but not statutory State.

24 **2. Rebutted Government Objections to the Requirement for Consent of the Governed**

25 No doubt, government tax collectors may be inclined to say that payment of "taxes" is not voluntary or consensual. This is
26 subterfuge and FRAUD. In fact:

- 27 1. Yes, income taxes under Internal Revenue Code Subtitles A through C are NOT voluntary for statutory "taxpayers"
28 under 26 U.S.C. §7701(a)(14), BUT
29 1.1. Not everyone is a statutory "taxpayer".
30 1.2. You have to VOLUNTEER to become one.
31 1.3. You can't be one without FIRST occupying a public office in the U.S. government BEFORE it may be enforced.
32 The Internal Revenue Code does NOT create any new public offices, but simply taxes and regulates EXISTING
33 public offices within the national government but not any state government.
34 1.4. Rights of those protected by the Constitution and domiciled within a constitutional but not statutory state of the
35 Union are "unalienable" per the Declaration of Independence, which the House of Representatives website
36 identifies "organic law". Hence, even if they wanted to, they could not conspire or consent with anyone in the
37 national government to contract away or give away rights, because those rights are unalienable. It is a breach of
38 the Constitution, which is a trust indenture, and a violation of fiduciary duty for a public officer to make a
39 business out of alienating, taxing, and regulating PRIVATE rights, the protection of which is the SOLE purpose
40 for establishing government to begin with, in fact.

41 *"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*

42 *[Black's Law Dictionary, Fourth Edition, p. 1693]*

1 2. The Internal Revenue Code is prima facie evidence, according to 1 U.S.C. §204, which means it is nothing but a big
2 statutory presumption if that presumption adversely affects any constitutional right.

3 *"The power to create presumptions is not a means of escape from constitutional restrictions,"*
4 *[New York Times v. Sullivan, 376 U.S. 254 (1964)]*

5 *"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory*
6 *presumption any more than it can be violated by direct enactment. The power to create presumptions is not a*
7 *means of escape from constitutional restrictions."*
8 *[Bailey v. Alabama, 219 U.S. 219 (1911)]*

9 The I.R.C. therefore cannot and does not acquire the "force of law" unless and until I am a "public officer" AND after I
10 acquire that status, to consent to become a statutory "taxpayer". I CANNOT, however, simply CREATE a public
11 office by consenting to participate and if I do, I have committed the crime found in 18 U.S.C. §912. See:

Requirement for Consent, Form #05.003, Sections 13 through 13.7
<http://sedm.org/Forms/FormIndex.htm>

12 3. The entire Internal Revenue Code Subtitles A through C codify a voluntary excise taxable franchise called a "trade or
13 business", which is defined as "the functions of a public office" in 26 U.S.C. §7701(a)(26). Those who consent to the
14 franchise call themselves statutory "taxpayers" per 26 U.S.C. §7701(a)(14). Those who don't call themselves
15 nonresidents not engaged in a "trade or business" and "nontaxpayers".

16 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
17 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no*
18 *attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
19 *assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*

20 *"The distinction between persons and things within the scope of the revenue laws and those without is vital."*
21 *[Long v. Rasmussen, 281 F. 236, 238 (1922)]*

22 4. It is a violation of due process of law, THEFT, and TREASON for anyone in the government to:
23 4.1. Add anything to the definitions found in enacted law. It represents an attempt to break down the separation of
24 powers between the states and the national government that is the foundation of the Constitution, in fact.

25 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's*
26 *ordinary meaning.* Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
27 of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a
28 rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western
29 Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96
30 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,
31 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
32 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
33 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
34 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

35 4.2. Prejudicially PRESUME that I have a status under the franchise without evidence that proves that I satisfy the
36 criteria by showing that the definitions EXPRESSLY INCLUDE that which you want to include. See:

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

37 4.3. Enforce the Internal Revenue Code outside of the Only remaining internal revenue district, which is the District
38 of Columbia. See 26 U.S.C. §7601 and also:

Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>

39 5. No one can lawfully make me a "taxpayer" EXCEPT me, because no one can lawfully donate your otherwise private
40 property to a public use, public purpose, or a public office without your consent. If they do, they are committing
41 THEFT and violating the Fifth Amendment Takings clause.

42 5.1. Federal judges cannot declare anyone either a "taxpayer" or a "nontaxpayer" per 28 U.S.C. §2201(a) forbids this.

43 5.2. Neither federal judges nor the IRS can lawfully expand the definitions of words within the I.R.C. to include
44 anything or class of things no EXPRESSLY identified. This kind of verbicide constitutes THEFT and
45 TREASON. See the following for a defense against such cruel and criminal tactics by THIEVING public
46 servants:

Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
<http://sedm.org/Forms/FormIndex.htm>

5.3. Neither the IRS nor any court can lawfully make anyone into a “taxpayer” by PRESUMPTION or without demonstrating your EXPRESS consent to be one in a format that I and anyone else, specify. See:

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

5.4. Third parties cannot unilaterally or lawfully elect you into public office by filing an information return that constitutes prima facie evidence that you lawfully occupy such a public office. See 26 U.S.C. §6041(a). All such false reports are a criminal offense. See:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>

3. De Facto Officers are TERRORISTS and they MUST be prosecuted

Because I never expressly consented to occupy a public office in the U.S. government AND select a domicile on federal territory, then the laws de facto officers seek to enforce do not have the “force of law” in my case. Civil statutes can only acquire the force of law with my express consent manifested in a form that I and not any government prescribes.

Consensus facit legem.
Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.
[Bouvier’s Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

Once again, no such consent has ever been or will ever be provided, and therefore what de facto officers instituting this illegal enforcement are doing is an act of international terrorism, organized crime, and THEFT. I remind the reader that the states of the Union continue to be “nations” and also legislatively “foreign” in respect to the United States federal corporation.

*“The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue to be nations**, with all their rights, and under all their national obligations, and with all the rights of nations in every particular. . . . The rights of each State, when not so yielded up, remain absolute.”*
[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

*“In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the people to the national government; for **each state possess all the powers of an independent and sovereign nation, except so far as they have been ceded away by the constitution.** The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts.”*
[People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)]

Hence, the de facto officers instituting this illegal enforcement are TERRORISTS. Where is the Department of Homeland Security when you REALLY need them? If they were doing their job, almost the entire national government would be in prison camps, and especially those who Mark Twain affectionately calls “The District of Criminals”, which apparently has become a haven for international terrorism.

Even the beast’s own definition of “terrorism”, after all, describes it as violence or coercion implemented through fear and intended to politically influence a population. That fear is being created through “selective enforcement”, ignoring the requirements of law, and abusive and excessive spending and debt that will destroy all future generations and enslave my own children. Such violence and coercion also includes acts of financial terrorism that steal money or deprive me of the ability to support myself or my family.

Title 28: Judicial Administration
PART 0—ORGANIZATION OF THE DEPARTMENT OF JUSTICE
§ 0.85 General functions.

(1) Exercise Lead Agency responsibility in investigating all crimes for which it has primary or concurrent jurisdiction and which involve terrorist activities or acts in preparation of terrorist activities within the statutory jurisdiction of the United States. Within the United States, this would include the collection, coordination, analysis, management and dissemination of intelligence and criminal information as appropriate. If another

1 Federal agency identifies an individual who is engaged in terrorist activities or in acts in preparation of terrorist
2 activities, that agency is requested to promptly notify the FBI. **Terrorism includes the unlawful use of force and**
3 **violence against persons or property to intimidate or coerce a government, the civilian population, or any**
4 **segment thereof, in furtherance of political or social objectives.**
5

6 **“terrorism.** the systematic use of terror esp. as a means of coercion.”
7 [Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-509-6, p. 1218]

8 In this case, the “political objective” described above is to compel me out of fear to nominate a de facto band of thieves and
9 communists masquerading as “government” as my “protector” by calling myself a statutory “citizen”, “resident”,
10 “inhabitant”, domiciliary, “U.S. person”...etc. on a government form and therefore a customer of a Nazi “protection racket”.
11 All of these statuses have in common a domicile on federal territory, which is a political choice that de facto government
12 terrorism is designed to compel. Making that compelled and fraudulent choice to identify myself as a resident alien by filing
13 a 1040 form also makes me a criminal by sponsoring obvious and widespread acts of international terrorism.

14 [TITLE 18 > PART 1 > CHAPTER 113B > § 2332d](#)
15 [§ 2332d. Financial transactions](#)

16 (a) Offense.—

17 *Except as provided in regulations issued by the Secretary of the Treasury, in consultation with the Secretary of*
18 *State, **whoever, being a United States person, knowing or having reasonable cause to know that a country is***
19 ***designated under section 6(j) of the Export Administration Act of 1979 (50 App. U.S.C. 2405) as a country***
20 ***supporting international terrorism, engages in a financial transaction with the government of that country,***
21 ***shall be fined under this title, imprisoned for not more than 10 years, or both.***

22 The international terrorism that these de facto officers are engaged in is thoroughly described in the following:

The REAL Matrix, Stefan Molyneux
http://famguardian1.org/Media/The_REAL_Matrix.wmv

23 It is an undisputed fact that it is FRAUD to claim to be a resident of a foreign jurisdiction that I have never physically lived
24 at. The I.R.C. also does NOT authorize nonresidents to claim to be statutory residents who don't physically live on federal
25 territory unless they are married to people who do, which I don't satisfy.¹ The “resident” therefore referred to in all federal
26 franchise “codes” such as the income tax codified in Internal Revenue Code Subtitles A through C can really only mean a
27 government contractor acting as a public officer and officer of the federal corporation as described in 26 U.S.C. §6671(b) and
28 26 U.S.C. §7343. The only thing a lawful de jure government has ever had legal authority to impose duties upon people with
29 is law regulating ONLY its own officers and employees. Otherwise, the Thirteenth Amendment has always prohibited
30 involuntary servitude.

31 And for those who won't make the choice to commit fraud by declaring themselves a statutory “U.S. person” and public
32 officer per 26 U.S.C. §7701(a)(30) voluntarily, the de facto thieves and the franchise federal courts they share their plunder
33 with:

- 34 1. Deny me any remedy at all because nonresidents and nontaxpayers who are the victim of criminal acts by de facto
35 officers have no remedy in federal courts or in the Internal Revenue Code itself.
- 36 2. Literally kidnap my identity and move it to the District of Criminals by filing a RESIDENT tax form, Form 1040,
37 without my consent as part of the Automated Substitute For Return (ASFR) process executed under 26 U.S.C.
38 §6020(b).
- 39 3. Prosecute people for refusing to volunteer into this office with bogus highly publicized trials of famous personalities
40 for “failure to file” under 26 U.S.C. §7203. The de facto government are terrorists...all of them.

41 The de facto officers engage in the crimes above even though they KNOW they have NO AUTHORITY to do assessments
42 against human beings or nonresidents and the Internal Revenue Service's own Internal Revenue Manual acknowledges this

¹ See 26 CFR §1.871-2.

1 fact. They change my status without my consent and against my will to that of a “resident” even when they have in their
2 possession affidavits of status indicating being a nonresident. See:

[Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

3 This brand of legal terrorism under the color but without the actual authority of law is not only FRAUD, but it is criminal
4 kidnapping, whether it is physical or virtual/legal. Kidnapping is the hallmark of terrorists, and the de facto thieves instituting
5 this unlawful collection are terrorists or the servant of terrorists. And HERE is how the U.S. Supreme Court politely refers
6 to this kind of legal kidnapping. The phrase “be able to catch” really means KIDNAP the identity of in the case of the income
7 tax. The de facto officers instituting this unlawful collection are PREDATORS, not a PROTECTORS:

8 *“The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be*
9 *confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate*
10 *power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27*
11 *N.J.L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every*
12 *contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course,*
13 *to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch.*
14 *In the case of the present statute, the improbability of the United States attempting to make acts done in Panama*
15 *or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue.*
16 *We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the*
17 *statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be*
18 *discussed. “*
19 *[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]*

20 And here are one Native American Indian’s words on fraud and treachery by a corrupted United States government that
21 STOLE his lands, gave him diseased blankets that killed his family, and moved him into the middle of the desert to die of
22 thirst after discovering gold on his reservation:



23
24 THE WORLD ACCORDING TO CHIEF WHITE HAWK

- 25 1. No trust White man attorney who change meaning of words.
- 26 2. No trust Chief in black robe and hammer. He kidnap many.
- 27 3. No trust man in black clothes with gun and red light on moving wagon. He tax collector for White Chief in
28 black robe and hammer.
- 29 4. No trust White man in black robe with wooden hammer. He lie much.
- 30 5. No trust White Chief who break treaty many times.
- 31 6. No trust White man who love green paper.
- 32 7. No trust White man who make money out of air.
- 33 8. No trust White man who loan phony money and make you pay back in sweat.
- 34 9. No trust White Chief who take your pay before you receive it.
- 35 10. No trust black Chief who invite enemy to live in land.
- 36 11. He no right to be Chief who not born in land.
- 37 12. No trust black Chief who blame former White Chief for everything.
- 38 13. No trust black Chief who no protect reservation from those who sneak on to reservation to steal what do
39 not belong to them.
- 40 14. No trust White man that no respect the Great Creator Spirit.
- 41 15. No trust White man that no keep his promise.
- 42 16. No trust White man that do not pray to Great Spirit.
- 43 17. No trust White man who kill unborn babies with spear.
- 44 18. No trust White Chief who do not read the good Book.
- 45 19. No trust White man who believes the earth belongs to the great White chief.
- 46 20. No trust White man who devise plan to make slave of all men.

And HOW does “Chief in black robe and hammer” stealthily kidnap people or their legal identity and move it from a legislatively foreign state such as a Constitutional but not statutory state of the Union to what Mark Twain calls “The District of Criminals”? By:

- 1. Making prejudicial presumptions about their status or what the law requires.

(1) [8:4993] Conclusive presumptions affecting protected interests:

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

For further exhaustive details, see and rebut:

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

- 2. Willfully omitting to address ALL the issues raised, and thereby violating their fiduciary duty as a public officer and trustee under the Constitution trust indenture.

“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer.”² **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts.**³ **That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.**⁴ **and owes a fiduciary duty to the public.**⁵ **It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.**⁶ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.⁷” [63C Am.Jur.2d, Public Officers and Employees, §247 (1999)]

- 3. Misrepresenting a private law franchise as public law, and thereby evading the government’s duty to demonstrate proof of consent on the record of the proceedings that would cause a waiver of sovereign immunity. The Internal Revenue Code Subtitles A through C are a private law franchise that acquire force of law ONLY in the case of MY consent, and the government as moving party asserting a liability MUST demonstrate proof of consent in order to enforce it. The fact that the Internal Revenue Code Subtitles A through C are private law is the ONLY reason that disputes relating to it can be officiated in an Article 1 legislative franchise court as required by 26 U.S.C. §7441. See:

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

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

⁴ Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

⁵ United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass) 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁶ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

⁷ Indiana State Ethics Comm'n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

Requirement for Consent, Form #05.003, Sections 10.10.5

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

1 4. Calling the issues raised “frivolous”, which really constitutes an admission that the judge or the court are not operating
2 as a court in the judicial branch under Article III, but rather in a political capacity as an administrative franchise
3 arbitration board in the legislative branch under Article I and IV. Hence, a franchise court or franchise judge, in order
4 to usurp jurisdiction over a non-franchisee, must presume I am a franchisee and a public officer before they can operate
5 in a political mode, and do so in violation of due process and outside their jurisdiction. When they do, they are
6 committing fraud if I are not lawfully occupying a public office BEFORE becoming involved in the tax system. The
7 I.R.C. creates NO NEW OFFICES, but simply taxes EXISTING offices already lawfully created within other titles of
8 the U.S. code. All such presumptions of authority cause identity theft and a violation of the separation of powers
9 doctrine. True Article III judges are not allowed to operate in a political capacity and have a financial conflict of
10 interest to have the power to act in either a political/franchise capacity or a judicial capacity. The ONLY thing that a
11 judge can do who is operating in a LEGAL capacity rather than POLITICAL capacity is produce the definition that
12 expressly includes what he wants to include. Any attempt to evade that duty including calling something “frivolous” is
13 criminal obstruction of justice. See:

Meaning of the Word “Frivolous”, Form #05.027

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

14 5. Adding things to legal definitions that do not expressly appear in violation of the rules of statutory construction,
15 resulting in a violation of due process of law and judicial THEFT of formerly private property.

16 “Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our
17 government of laws with a judicial oligarchy.”
18 [Senator Sam Ervin, during Watergate hearing]

19 “When words lose their meaning, people will lose their liberty.”
20 [Confucius, 500 B.C.]

21 For a tool that combats this tendency within litigation against the government, see:

Rules of Statutory Presumption and Interpretation, Form #01.006

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

22 All of the above devious and treasonous tactics amount to COMMUNISM, the essence of which, according to the beast U.S.
23 Congress itself, is a willful refusal to recognize or respect the constitutional limits placed upon officers within the government.

24 TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.
25 Sec. 841. - Findings and declarations of fact

26 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and*
27 *a corrupted federal judiciary colluding together against private rights to convert them into public rights and*
28 *public offices subject to government jurisdiction without the consent of the owner], although purportedly a*
29 *political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United*
30 *States [and replace it with a de facto government ruled by the judiciary]. It constitutes an **authoritarian***
31 *dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion, exchanging bribes and favors*
32 *secretly] within a [constitutional] republic, demanding for itself the rights and privileges [including immunity*
33 *from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded*
34 *to political parties, but **denying to all others the liberties [Bill of Rights] guaranteed by the Constitution.** Unlike*
35 *political parties, which evolve their policies and programs through public means, by the reconciliation of a wide*
36 *variety of individual views, and submit those policies and programs to the electorate at large for approval or*
37 *disapproval, the policies and programs of the Communist Party are secretly [by a secretive cabal and elite who*
38 *meet in camera to circumvent and disregard of the tax laws by abusing words of art] prescribed for it by the*
39 *foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress,*
40 *which was terrorized to do IRS bidding recently by the framing of Congressman Traficant] have no part in*
41 *determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political*
42 *parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals,*
43 *liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined*
44 *to carry into action slavishly the assignments given them by their hierarchical chieftains. **Unlike political parties,***
45 *the Communist Party acknowledges no constitutional or statutory limitations upon its conduct or upon that of*
46 *its members. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to*
47 *attain its ends by lawful political means. **The peril inherent in its operation arises not from its numbers, but***
48 *from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the*
49 *proposition that the present constitutional Government of the United States ultimately must be brought to ruin*
50 *by any available means, including resort to force and violence [or terrorist activity described herein]. Holding*
51 *that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar*
52 *Association (ABA)] renders its existence a clear present and continuing danger to the security of the United*

1 States. It is the means whereby individuals are seduced into the service of the world Communist movement,
2 trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary
3 services. Therefore, the Communist Party should be outlawed

4 The reader is reminded that a statutory but not constitutional "citizen" (26 CFR §1.1-1(c)), "resident" (26 U.S.C.
5 §7701(b)(4)), "U.S. person" (26 U.S.C. §7701(a)(30)), or "inhabitant", all have in common that they are customers of a
6 corrupt "protection racket", and that like any other business, I have a right NOT to be a customer and every de jure government
7 has an obligation to respect and protect that right or else it ceases to be a government at all. As a prospective customer of a
8 corrupted de facto government and organized crime "protection racket", I and not said de facto government am the only one
9 who may lawfully define what constitutes "protection" and whether what is provided by said government is within that
10 definition. I define EVERYTHING instituted by the present de facto federal government as an injury and an act of
11 international terrorism not worthy of my financial support. If what a de facto government provides is not within my definition
12 of "protection", then like every other private business, I have the unalienable right to FIRE them as my protector by simply
13 changing my status on government forms as an expression of my unalienable right to disassociate and not contract. To argue
14 to the contrary is to unconstitutionally impute supernatural powers to government that no private human being has, and
15 institute a state-sponsored civil religion that "worships" corrupted rulers as a superior being. That satanic religion is described
16 below:

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

17 The status that I choose is how I exercise my UNALIENABLE right to both contract and associate for protection. Protecting
18 my PRIVATE right to contract or not contract, and to associate or disassociate is the very PURPOSE of the establishment of
19 all civil government. That is why the First Amendment is the FIRST amendment: Because the first thing you MUST do
20 when forming a new political group or government is give everyone the right to NOT join with, contract with, or associate
21 with that government. This is exhaustively proven in:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

22 By refusing to recognize my voluntary choice of status, de facto officers instituting this unlawful enforcement action are
23 interfering with my UNALIENABLE right to NOT associate with and NOT contract with a corrupted national government.
24 The Bible makes disassociating with a all governments my religious duty, and so the criminal de factos are therefore also
25 interfering with the free exercise of my religion in violation of the Religious Freedom Restoration Act, 42 U.S.C. Chapter
26 21B. The only thing I am allowed to be under the private law "protection racket" franchise that a corrupted government calls
27 "domicile" is a nonresident and a "nontaxpayer", and that corrupted government is STEALING, enslaving, and kidnapping
28 my identity to not respect that choice.

29 "Do you not know that friendship with the world is enmity with God? **Whoever therefore wants to be a friend**
30 **["citizen", "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler] of the world [or**
31 **any man-made kingdom other than God's Kingdom] makes himself an enemy of God.**"
32 [James 4:4, Bible, NKJV]
33

34 "**You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan**
35 **government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs **by****
36 **becoming a "resident" in the process of contracting with them], lest they make you sin against Me [God]. For**
37 **if you serve their gods [under **contract or agreement or franchise**], it will surely be a snare to you."**
38 [Exodus 23:32-33, Bible, NKJV]
39

40 "Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and
41 **to keep oneself unspotted from the world [the obligations and concerns of the world]."**
42 [James 1:27, Bible, NKJV]
43

44 "You shall have no other gods [including political rulers, governments, or Earthly laws] before Me [or **My**
45 **commandments]."**
46 [Exodus 20:3, Bible, NKJV]
47

1 “Then all the elders of Israel gathered together and came to Samuel [the priest in a Theocracy] at Ramah, and
2 said to him, ‘Look, you [the priest within a theocracy] are old, and your sons do not walk in your ways. **Now**
3 **make us a king [for political ruler] to judge us like all the nations [and be OVER them]**’.

4 “But the thing displeased Samuel when they said, ‘**Give us a king [for political ruler] to judge us.**’ So Samuel
5 prayed to the Lord. **And the Lord said to Samuel, ‘Heed the voice of the people in all that they say to you; for**
6 **they have rejected Me [God], that I should not reign over them.** According to all the works which they have
7 done since the day that I brought them up out of Egypt, even to this day—**with which they have forsaken Me**
8 **[God as their ONLY King, Lawgiver, and Judge] and served other gods—so they are doing to you also**
9 **[government or political rulers becoming the object of idolatry].**”
10 [[1 Sam. 8:4-8](#), Bible, NKJV]
11

12 “Do not walk in the [statutes of your fathers](#) [the heathens], nor observe their judgments, nor defile yourselves
13 with their [pagan government] idols. I am the LORD your God: Walk in [My statutes](#), keep My judgments, and do
14 them; hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the LORD
15 your God.”
16 [[Ezekial 20:10-20](#), Bible, NKJV]
17

18 “Has the LORD as great delight in burnt offerings and sacrifices,
19 As in obeying the voice of the LORD?
20 **Behold, to obey is better than sacrifice,**
21 **And to heed than the fat of rams.**
22 **For rebellion is as the sin of witchcraft,**
23 **And stubbornness is as iniquity and idolatry.**
24 **Because you have rejected the Word [and Law] of the LORD,**
25 **He also has rejected you from being king [and sovereign over your government and your public servants].**”
26 [[1 Sam. 15:22-23](#), Bible, NKJV]
27

28 “For this is [the covenant that I will make with the house of Israel after those days](#), says the LORD: **I will put**
29 **My laws in their mind and write them on their hearts; and I will be their God, and they shall be My people.**”
30 [[Heb. 8:10](#), Bible, NKJV]
31

32 “**Therefore, my brethren, you also have become dead to the law [man's law] through the body of Christ [by**
33 **shifting your legal domicile to the God's Kingdom]**, that you may be married to another—to Him who was raised
34 from the dead, that we should bear fruit [as [agents, fiduciaries, and trustees](#)] to God. For when we were in the
35 flesh, the sinful passions which were aroused by the law were at work in our members to bear fruit to death. But
36 now we have been delivered from the law, having died to what we were held by, so that we should serve in the
37 newness of the Spirit [and newness of the law, God's law] and not in the oldness of the letter.”
38 [[Rom. 7:4-6](#), Bible, NKJV]
39

40 “The wicked shall be turned into hell, And all the nations [and peoples] that forget [or disobey] God [or His
41 commandments].”
42 [[Psalm 9:17](#), Bible, NKJV]
43

44 “Above all, **you must live as citizens of heaven [INSTEAD of citizens of earth. You can only be a citizen of**
45 **ONE place at a time because you can only have a domicile in one place at a time]**, conducting yourselves in a
46 manner worthy of the Good News about Christ. Then, whether I come and see you again or only hear about you,
47 I will know that you are standing together with one spirit and one purpose, fighting together for the faith, which
48 is the Good News.”
49 [[Philippians 1:27](#), Bible, NLT]
50

51 “And when you saw that Nahash king of the Ammonites came against you, you said to me, ‘**No, but a king shall**
52 **reign over us,**’ when the Lord your God was your king. [. . .]

53 And all the people said to Samuel, “Pray for your servants to the Lord your God, that we may not die; for **we**
54 **have added to all our sins the evil of asking a king [or political ruler above us] for ourselves.**”
55 [[1 Sam. 12:12, 19](#), Bible, NKJV]
56

57 “For whoever **does the will of God** is My brother and My sister and mother.”
58 [Jesus, in [Mark 3:35](#), NKJV]
59

1 "And **have no fellowship [or association] with the unfruitful works of [government] darkness, but rather**
2 **reprove [rebuke and expose] them."**
3 [Eph. 5:11, Bible, NKJV]
4

5 "But if you are led by the Spirit, **you are not under the law [man's law]."**
6 [Gal. 5:18, Bible, NKJV]
7

8 "**Shall the throne of iniquity [the U.S. Congress and the federal judiciary], which devises evil by [obfuscating**
9 **the] law [to expand their jurisdiction and consolidate all economic power in their hands by taking it away from**
10 **the states], have fellowship with You?** They gather together against the life of the righteous, and condemn
11 innocent blood [of "nontaxpayers" and **persons outside their jurisdiction**, which is an act of extortion and
12 racketeering]. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them
13 their own iniquity, and shall cut them off in their own wickedness; **the Lord our God [and those who obey Him**
14 **and His word] shall cut them off** [from power and from receiving illegal bribes cleverly disguised by an
15 obfuscated law as legitimate "taxes"]."
16 [Psalm 94:20-23, Bible, NKJV. **QUESTION FOR DOUBTERS:** Who else BUT Congress and the judiciary can
17 devise "evil by law"?)
18

19 "**Come out from among them [the unbelievers and government idolaters]**
20 **And be separate, says the Lord,**
21 **Do not touch [or contract with] what is unclean,**
22 And I will receive you.
23 I will be a Father to you,
24 And you shall be my sons and daughters,
25 Says the Lord Almighty."
26 [2 Corinthians 6:17-18, Bible, NKJV]
27

28 "Nevertheless, God's solid foundation stands firm, sealed with this inscription: 'The Lord knows those who are
29 His,' and, 'Everyone who confesses the name of the Lord **must turn away from [not associate with or subsidize]**
30 **wickedness [wherever it is found, and especially in government].'**"
31 [2 Tim. 2:19, Bible, NKJV]

32 Montesquieu, the author of *The Spirit of Laws* which was one of the documents the Founding Fathers used to write the
33 Constitution, admitted that franchises and the government "benefits" that implement them are the method of choice to subvert
34 and DESTROY any government or state and by condoning or conspiring in this endeavor, the de facto officers are therefore
35 committing TREASON:

36 "**The principle of democracy is corrupted not only when the spirit of equality is extinct [BECAUSE OF**
37 **FRANCHISES!], but likewise when they fall into a spirit of extreme equality, and when each citizen would**
38 **gain be upon a level with those whom he has chosen to command him.** Then the people, incapable of bearing
39 the very power they have delegated, want to manage everything themselves, to debate for the senate, to execute
40 for the magistrate, and to decide for the judges. **When this is the case, virtue can no longer subsist in the**
41 **republic.** The people are desirous of exercising the functions of the magistrates, who cease to be revered. The
42 deliberations of the senate are slighted; all respect is then laid aside for the senators, and consequently for old
43 age. If there is no more respect for old age, there will be none presently for parents; deference to husbands will
44 be likewise thrown off, and submission to masters. This license will soon become general, and the trouble of
45 command be as fatiguing as that of obedience. Wives, children, slaves will shake off all subjection. No longer will
46 there be any such thing as manners, order, or virtue.

47 We find in Xenophon's Banqueta very lively description of a republic in which the people abused their equality.
48 Each guest gives in his turn the reason why he is satisfied. "Content I am," says Chamides, "because of my poverty.
49 When I was rich, I was obliged to pay my court to informers, knowing I was more liable to be hurt by them than
50 capable of doing them harm. **The republic constantly demanded some new tax of me; and I could not decline**
51 **paving. Since I have grown poor, I have acquired authority; nobody threatens me; I rather threaten others. I**
52 **can go or stay where I please. The rich already rise from their seats and give me the way. I am a king, I was**
53 **before a slave: I paid taxes to the republic, now it maintains [PAYS "BENEFITS" TO] me: I am no longer afraid**
54 **of losing; but I hope to acquire."**

55 The people fall into this misfortune when those in whom they confide, desirous of concealing their own corruption,
56 endeavour to corrupt them. To disguise their own ambition, they speak to them only of the grandeur of the state;
57 to conceal their own avarice, they incessantly flatter theirs.

58 **The corruption will increase among the corruptors, and likewise among those who are already corrupted. The**
59 **people will divide the public money among themselves [to pay "BENEFITS"], and, having added the**

1 administration of affairs to their indolence, will be for blending their poverty with the amusements of luxury.
2 But with their indolence and luxury, nothing but the public treasure ["BENEFITS"] will be able to satisfy
3 their demands.

4 We must not be surprised to see their suffrages [VOTES at the ballot box] given for money [GOVERNMENT
5 "BENEFITS" UNDER A FRANCHISE]. It is impossible to make great largesses to the people without great
6 extortion; and to compass this, the state must be subverted. The greater the advantages they seem to derive
7 from their liberty, the nearer they approach towards the critical moment of losing it. Petty tyrants arise who
8 have all the vices of a single tyrant. The small remains of liberty soon become insupportable; a single tyrant
9 starts up, and the people are stripped of everything, even of the profits of their corruption."

10 *[The Spirit of Laws, Baron de Montesquieu,*

11 *SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_08.htm]*

12 So Montesquieu clearly states that franchises and the “benefits” that implement and pay for them will subvert the state. What
13 he means is that it will destroy or undermine the sovereignty of the “state”, which is “We the People” in this country. This
14 is done by making them the prey of greedy judges and lawyers with a financial conflict of interest who are more interested
15 in expanding their paycheck and their importance than in the advancing the purpose of law, which is to protect your PRIVATE
16 rights by keeping them from being converted to PUBLIC rights and franchises without your consent. A “subverted” state is
17 called a “de facto state”. The methods by which a de jure state is converted into a de facto state are exhaustively described
18 in the following document:

De Facto Government Scam, Form #05.043

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

19 What the de facto officers and terrorists are doing to enforce federal franchises outside of federal territory is to subvert states
20 of the Union in what amounts to an “invasion” by a legislatively foreign power described in Article 4, Section 4 of the
21 Constitution. They are “invading” rather than protecting states of the union from invasion, and hence have become predators
22 rather than protectors. The de facto officers undertaking this criminal and illegal enforcement action:

- 23 1. Seek to replace rights with statutory privileges, franchises, and public rights in what amounts to a conspiracy against
24 rights. The only place an unalienable right can be given up is among those domiciled on federal territory not protected
25 by the Constitution. Alienated an unalienable right elsewhere is a breach of fiduciary duty by trustees of the public
26 trust under the Constitution trust indenture.

27 *"In the matter of taxation, every privilege is an injustice."*

28 *[Voltaire]*

29 *"It would be a palpable incongruity to strike down an act of state legislation which, by words of express*
30 *divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by*
31 *which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable*
32 *privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that,*
33 *as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as*
34 *it sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is*
35 *that it may not impose conditions which require the relinquishment of Constitutional rights. If the state may*
36 *compel the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a*
37 *surrender of all. It is inconceivable that guaranties embedded in the Constitution of the United States may*
38 *thus be manipulated out or existence."*

39 *[Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]*

- 40 2. Seek to illegally pay “benefits” which are really nothing more than bribes to state officials. Everyone who participates
41 in their respective state of the Union as either a voter or a jurist is, in fact, a state official. The bribes are illegal
42 because such benefits per statute can only be paid to statutory but not constitutional states, and you are using word
43 games to confuse the two so you can enslave foreign states.

44 *"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the*
45 *support of the government. The word has never thought to connote the expropriation of money from one group*
46 *for the benefit of another."*

47 *[U.S. Supreme Court in United States v. William M. Butler, 297 U.S. 1 (1936)]*

- 48 3. Intend to use the bribes called “benefits” to corrupt those within the state government who are legislatively foreign in
49 relation to you in order to cause them to condone your illegal and extraterritorial enforcement actions.

1 "The king establishes the land by justice, but he who receives bribes overthrows it."
2 [Prov. 29:4, Bible, NKJV]

3 Remember: All "taxpayers" are public officers and therefore "public officials" per statute. This is a criminal violation
4 of:

- 5 3.1. 18 U.S.C. §201: Bribery of public officials and witnesses. State officials are public officials, and "benefits" are
6 the bribe. Even jurists are identified in this section as public officials. Hence, it is a criminal conflict of interest
7 for anyone who receives federal benefits to participate as either a jurist or a judge in any controversy involving
8 "benefits" or the taxes that pay for them. It is also a violation of 28 U.S.C. §144 and 455 for a judge who has
9 such a conflict of interest to officiate over such a controversy.
- 10 3.2. 18 U.S.C. §208. Acts affecting a personal financial interest.
- 11 3.3. 18 U.S.C. §210: Offer to procure appointive public office. The IRS is using federal benefits and tax forms as a
12 way to bribe otherwise private people into become "public officers", which the code refers to as a "trade or
13 business".
- 14 3.4. 18 U.S.C. §211: Acceptance or solicitation to obtain appointive public office. Federal tax forms are being used
15 against those in a foreign jurisdiction to bribe them with statutory "benefits" under 26 U.S.C. §162 that they in
16 fact don't qualify for as an inducement to become a public officer called a "taxpayer".
- 17 3.5. 18 U.S.C. §912: Impersonating a public officer. Those who use tax forms to elect themselves unlawfully into
18 public office are illegally impersonating a public officer.

19 **4. Sovereignty of Affiant**

20 In a society populated by sovereigns, the only way a person can lose their rights is to voluntarily contract them away. In that
21 respect, America is what we call "the land of the kings":

22 "...at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country, but
23 they are sovereigns without subjects...with none to govern but themselves; the citizens of America are equal as
24 fellow citizens, and as joint tenants in the sovereignty."
25 [Chisholm v. Georgia, [2 Dall. \(U.S.\) 419](#), 454, 1 L.Ed. 440, 455 @DALL 1793 pp. 471-472]

26 "Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while
27 sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people [WE
28 THE PEOPLE!], by whom and for whom all government exists and acts."
29 [Yick Wo v. Hopkins, 118 U.S. 356, 6 S.Ct. 1064 (1886)]

30 "In common usage, the term 'person' does not include the sovereign, and statutes employing the word are
31 ordinarily construed to exclude it."
32 [Wilson v. Omaha Indian Tribe, [442 U.S. 653](#), 667 (1979)]

33 "Since in common usage the term 'person' does not include the sovereign, statutes employing that term are
34 ordinarily construed to exclude it."
35 [U.S. v. Cooper, [312 U.S. 600](#), 604, 61 S.Ct. 742 (1941)]

36 "In common usage, the term 'person' does not include the sovereign and statutes employing it will ordinarily not
37 be construed to do so."
38 [U.S. v. United Mine Workers of America, [330 U.S. 258](#), 67 S.Ct. 677 (1947)]

39 A "sovereign", and especially a foreign sovereign protected by the Foreign Sovereign Immunities Act, cannot lawfully be
40 compelled or required to surrender any part of that sovereignty unless it has performed an activity that makes it subject to the
41 exceptions found in 28 U.S.C. §1605. The Opposing party has not yet at any time demonstrated any reason to believe that
42 the Affiant is subject to any of these exceptions to the act. Therefore, Affiant must be presumed to be innocent until proven
43 guilty and the institutor of the duress is without authority to proceed lawfully.

44 Any cooperation requested from a foreign sovereign who has not demonstrably made himself subject to any of the exceptions
45 to the act in 28 U.S.C. §1605 must therefore originate from consensual, voluntary action, because he/she/it is outside the
46 legislative jurisdiction of the forum of the Opposing party in this Case:

47 "It is no longer open to question that **the general government, unlike the states**, Hammer v. Dagenhart, [247 U.S.](#)
48 [251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal**
49 **affairs of the states; and emphatically not with regard to legislation.**"
50 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]
51

1 "Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the
2 law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive
3 sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly
4 affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural
5 born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a
6 third, and that is that whatever force and obligation the laws of one country have in another depend solely upon
7 the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and
8 upon its own express or tacit consent.' Story on Conflict of Laws §23."
9 [Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)]

10 The real question posed to the recipient in the context of this proceeding is

11 "Why does the I.R.C. NOT qualify as "legislation" under the above ruling of the Supreme Court, and if it is
12 legislation, then what is the origin of jurisdiction being asserted in this case? The only other source of jurisdiction
13 that can exist in this case under F.R.C.P. Rule 17(b) is that of "agency" created by the operation of private law,
14 which implies contractual obligations between the Affiant and the United States. These contractual obligations
15 can only arise through either private contract or federal employment. Affiant has stated in his Original Answer
16 and repeated in responses and motions since that time that he is not a federal "employee" or agent and has no
17 contracts with the federal government. Both the Opposing party and the Court are then asked to produce evidence
18 of the existence of such contract or agency, and if it cannot, to dismiss this case and any associated motions."

19 Affiant has stated repeatedly under penalty of perjury, both orally to the opposition and in his administrative correspondence
20 the following, none of which have been contradicted by the Opposing party with evidence. Consequently, they continue to
21 stand as fact until rebutted with admissible, authenticated evidence from a person with personal knowledge:

- 22 1. He is a fiduciary of God, who is a "[nontaxpayer](#)", and therefore we are "nontaxpayers". Our legal status takes on the
23 character of the sovereign who we represent. Therefore, we become "[foreign diplomats](#)".

24 "[For God is the King of all the earth](#); Sing praises with understanding."
25 [[Psalm 47:7](#), Bible, NKJV]

26
27 "For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us."
28 [[Isaiah 33:22](#), Bible, NKJV]

- 29 2. Maintains no earthly domicile and accepts earthly legislative protection from no government because God is his only
30 protector and Lawgiver. Instead, his "[domicile](#)" is the kingdom of Heaven and not any man-made government on earth.
31 All he expects is for his natural, Constitutional rights to be respected by the government which has jurisdiction where he
32 happens to temporarily live, and domicile is not necessary in order to invoke the protection of the Constitution.

33 "Where rights secured by the Federal Constitution are involved, there can be no rule-making or legislation [or
34 judge-made law or judicial precedent] which would abrogate them."
35 [Miranda v. Arizona, 384 U.S. 436 (1966)]

36
37 "The very essence of civil liberty certainly consists in the right of every individual [not "[citizen](#)" or "[resident](#)",
38 but "[individual](#)", which includes "[transient foreigners](#)"] to claim the protection of the laws, whenever he receives
39 an injury. One of the first duties of government is to afford that protection."
40 [Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)]

41
42 "Is any one of the rights secured to the individual by the Fifth or by the Sixth Amendment any more a privilege
43 or immunity of a citizen of the United States than are those secured by the Seventh? In none are they privileges
44 or immunities granted and belonging to the individual as a citizen of the United States, but they are secured to
45 all persons as against the Federal government, entirely irrespective of such citizenship. As the individual does
46 not enjoy them as a privilege of citizenship of the United States, therefore, when the Fourteenth Amendment
47 prohibits the abridgment by the states of those privileges or immunities which he enjoys as such citizen, it is not
48 correct or reasonable to say that it covers and extends to [176 U.S. 581, 596] certain rights which he does not
49 enjoy by reason of his citizenship, but simply because those rights exist in favor of all individuals as against
50 Federal governmental powers."
51 [Maxwell v. Dow, 176 U.S. 581 (1900)]

1 "In *Truax v. Raich*, *supra*, the people of the state of Arizona adopted an act, entitled 'An act to protect the [271
2 U.S. 500, 528] citizens of the United States in their employment against noncitizens of the United States,' and
3 provided that an employer of more than five workers at any one time in that state should not employ less than 80
4 per cent. qualified electors or native-born citizens, and that any employer who did so should be subject upon
5 conviction to the payment of a fine and imprisonment. **It was held that such a law denied aliens an opportunity**
6 **of earning a livelihood and deprived them of their liberty without due process of law, and denied them the**
7 **equal protection of the laws. As against the Chinese merchants of the Philippines, we think the present law**
8 **which deprives them of something indispensable to the carrying on of their business, and is obviously intended**
9 **chiefly to affect them as distinguished from the rest of the community, is a denial to them of the equal protection**
10 **of the laws.**"

11 [*Yu Cong Eng v. Trinidad*, 271 U.S. 500 (1926)]

- 12 3. He is a "**Nonresident alien**" and "**national**" but not "**citizen**" pursuant to federal law. He is NOT a "U.S. national" under
13 **8 U.S.C. §1408**, but rather a "national" under **8 U.S.C. §1101(a)(21)** or **8 U.S.C. §1101(a)(22)(B)**. The reason this must
14 be so is that a statutory "**citizen of the United States**" (who are all born in and resident within exclusive federal jurisdiction
15 under **8 U.S.C. §1401**) may not be classified as an instrumentality of a foreign state under **28 U.S.C. 1332(c)** and (d).
16 See our article entitled "**Why you are a 'national' or a 'state national' and not a 'U.S. citizen'**" for further details and
17 evidence. Opposing party is demanded to rebut the evidence and questions at the end or be estopped from challenging
18 the issues raised therein in the future under "estoppel in pais":
19 <http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>
20 4. He is not and cannot be a "**resident**" or a "citizen" or "inhabitant" of any earthly jurisdiction because all of these statuses
21 have in common a domicile within the forum. He cannot maintain these statuses without having a conflict of interest
22 and violating the first four Commandments of the **Ten Commandments** found in **Exodus 20**. Heaven is his exclusive
23 legal "**domicile**", and his "permanent place of abode", and the source of **ALL** of our permanent protection and
24 security. He cannot and should not rely upon man's vain earthly laws as an idolatrous substitute for Gods sovereign laws
25 found in the Bible. Instead, only God's laws and the Common law, which is derived from God's law, are suitable
26 protection for his God-given rights.

27 "*For I was ashamed to request of the king an escort of soldiers and horsemen to help us against the enemy on*
28 *the road, because we had spoken to the king, saying 'The hand of our God is upon all those for good who seek*
29 *Him, but His power and His wrath are against all those who forsake Him.'* So we fasted and entreated our God
30 *for this, and He answered our prayer."*

31 [**Ezra 8:21-22**, Bible, NKJV]

- 32 5. Affiant is a "Foreign Ambassador" and "Minister of a **Foreign State**" called Heaven. The U.S. Supreme Court said in
33 *U.S. v. Wong Kim Ark* below that "ministers of a foreign state" may not be statutory "citizens of the United States".

34 "**For our citizenship is in heaven [and not earth]**, from which we also eagerly wait for the Savior, the Lord Jesus
35 Christ"

36 [**Philippians 3:20**, Bible, NKJV]

37
38 "*And Mr. Justice Miller, delivering the opinion of the court [legislating from the bench, in this case], in analyzing*
39 *the first clause [of the **Fourteenth Amendment**], observed that "**the phrase 'subject to the jurisdiction thereof***
40 *was intended to exclude from its operation children of ministers, consuls, and citizens or subjects of foreign*
41 *states, born within the United States."*

42 [*U.S. v. Wong Kim Ark*, **169 U.S. 649**, 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

- 43 6. His dwelling, which is a "**temporary**" and not "**permanent**" place of abode", is a "Foreign Embassy". He is a "transient
44 foreigner". To wit:

45 "**Transient foreigner**. One who visits the country, without the intention of remaining."

46 [*Black's Law Dictionary, Sixth Edition, p. 1498*]

47 Notice we didn't say "residence", because only "**residents**" (aliens) can have a "residence" under 26 CFR §1.871-2(b).
48 Therefore, Affiant cannot be classified as a "citizen", a "resident" or an "inhabitant", all of which have as a prerequisite
49 domicile within the forum state. Since he has no earthly domicile, then he is ONLY a transient foreigner, just like his
50 Lawgiver and his God, who said of that same condition:

51 "*Then a certain scribe came and said to Him [Jesus], 'Teacher, I will follow You wherever You go.' And Jesus*
52 *said to him, 'Foxes have holes and birds of the air have nests, but the Son of Man has nowhere to lay His head*
53 *[no domicile or home or permanent place of abode].'"* [**Matt. 8:19-20**, Bible, NKJV]

- 1 7. Affiant is protected from federal government persecution by [18 U.S.C. §112](#) and the [Foreign Sovereign Immunities Act](#)
2 [of 1976](#).
3 8. Affiant is not allowed under God's law to conduct "[commerce](#)" or "intercourse" with "the Beast" by sending to it his
4 money or receiving benefits we did not earn. Black's law dictionary defines "[commerce](#)" as "intercourse". The Bible
5 defines "the Beast" as the "kings of the earth"/political rulers in Rev. 19:19:

6 *"**Commerce**. ...**Intercourse** by way of trade and traffic between different peoples or states and the citizens*
7 *or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the*
8 *instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it*
9 *is carried on..."*
10 *[Black's Law Dictionary, Sixth Edition, p. 269]*
11

12 ***"Come, I will show you the judgment of the great harlot [the atheist totalitarian democracy] who sits on many***
13 ***waters [which are described as seas and multitudes of people in Rev. 17:15], with whom the kings of the earth***
14 ***[political rulers of today] committed fornication [intercourse], and the inhabitants of the earth were made***
15 ***drunk with the wine of her fornication [intercourse, usurious and harmful commerce]."***

16 *So he carried me away in the Spirit into the wilderness. And I saw a woman sitting on a scarlet beast which was*
17 *full of names of blasphemy, having seven heads and ten horns. The woman was arrayed in purple and scarlet,*
18 *and adorned with gold and precious stones and pearls, having in her hand a golden cup full of abominations and*
19 *the filthiness of her fornication [intercourse]. And on her forehead a name was written: MYSTERY, BABYLON*
20 *THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH.*

21 *I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw*
22 *her, I marveled with great amazement."*
23 *[Rev. 17:1-6, Bible, NKJV]*
24

25 ***"And I saw the beast, the kings [heathen political rulers and the unbelieving democratic majorities who control***
26 ***them] of the earth [controlled by Satan], and their armies, gathered together to make war against Him [God]***
27 ***who sat on the horse and against His army."***
28 *[Revelation 19:19, Bible, NKJV]*
29

30 The Bible calls this kind of commerce "fornication" and "adultery" and describes the fornicator called "Babylon the Great
31 Harlot" basically as a democracy instead of a Republic in [Revelation chapters 17 to 19](#). This is consistent with the
32 Foreign Sovereign Immunities Act found in [28 U.S.C. §1605\(a\)\(2\)](#), which says that those who conduct "commerce" with
33 the "United States" federal corporation within its legislative jurisdiction thereby surrender their sovereignty.
34 Participation in our corrupted tax system also fits the classification of "commerce" within the meaning of this
35 requirement. See: http://travel.state.gov/law/info/judicial/judicial_693.html.

- 36 9. Affiant has pursued the above status by the lawful exercise of his First Amendment right to freely associate as he sees
37 fit. That right includes the right to disassociate with all earthly political groups and to choose a legal domicile outside
38 of all of them. The right to associate implies the right to disassociate and to not be compelled to associate with any
39 political group, whether it be a state or a government or a nation.
40 10. Affiant has identified all government forms filed as filed under duress and not reflecting his true status, because the
41 recipients of the forms interfered with the submission of the forms by saying they wouldn't accept them unless filled out
42 in a certain way. Hence, Enclosures (1) and (2) are provided as mandatory attachments to all such government or tax
43 forms to ensure that my status is not misconstrued by the filtration of evidence by a judicial officer in such a way as to
44 benefit the de facto government.
45 11. Affiant has defined all terms on any government forms he might have submitted in the past, present, or future in such a
46 way that he is not connected with any status or obligation under federal law. Hence, "purposeful availment" that is
47 mandatory for a waiver of sovereign immunity is rendered impossible. See Enclosures (1) and (2).

48 Unless and until all de facto government actors instituting this unlawful tax enforcement respect *every* aspect of the
49 sovereignty of the Affiant as described above throughout every aspect of this proceeding, then Affiant asserts the existence
50 of illegal duress. The Affiant is forbidden by his First Amendment religious beliefs to bow down or worship any man or
51 tribunal that cannot demonstrate lawful authority direct from its sovereign Master, We The People.

52 *"You shall have no other gods [including judges, Kings, U.S. attorneys, or government] before Me. You shall*
53 *not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth*
54 *beneath, or that is in the water under the earth; **you shall not bow down or serve them [whether it be in a court***

1 or by taking a perjury oath]. For I, the Lord your God, am a jealous God, visiting the iniquity of the fathers upon
2 the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those
3 who love Me and keep My commandments."
4 [Exodus 20:3-6, NKVJ]

5 Affiant will not participate in any quasi-judicial or legal process that makes government into an unquestioned false god
6 possessing either supernatural or superior powers, and this enforcement action into a political "worship" service:

7 "But there are many rulers [including judges and U.S. attorneys] in these days who call themselves "Christian",
8 who arrogantly assume that their power is limited by no one, not even by God, and they surround themselves with
9 flatterers [licensed attorneys, court-appointed "whore" experts] **who adore them as gods upon earth.** Not to
10 mention the many others who, out of fear or constraint, either believe, or appear to believe, that rulers ought to
11 be obeyed in all things, and by all men."
12 [*Vindiciae Contra*, First Question]

13
14 "For my own part, when I consider the cause of the many calamities that have afflicted Christendom lately, I am
15 reminded of the words of the prophet Hosea: "The princes of Judah were like those that remove a boundary. On
16 them I will pour out my wrath like water. Ephraim is oppressed, crushed in judgment, because he was determined
17 to follow the commandments of men." (Hosea 5:10-11) Here you see the sin of the rulers and people fully
18 displayed in these two verses. **The rulers exceed their authority, not being content with that authority which the**
19 **almighty and all good God has given them, but seek to usurp that sovereignty which He has reserved to Himself**
20 **over all men. And not being content with absolute power over the lives and property of their subjects, these**
21 **tyrants seize for themselves the right to rule over their consciences as well, over which the authority belongs**
22 **to Jesus Christ alone. Holding the earth not great enough for their ambition, they want to climb and conquer**
23 **heaven itself. The people, on the other hand, follow the commandments of men when they yield to these rulers**
24 **who command that which is against the law of God. Thus, the people burn incense and adore these earthly**
25 **gods and, instead of resisting them (if they are able), they instead permit them to usurp the place of God,**
26 **apparently untroubled by their giving to Caesar that which belongs properly [and ONLY] to God"**
27 [*Vindiciae Contra*, First Question. (Attributed to Philippe Duplessis-Mornay (1549-1623) and Hubert Languet
28 (1518-1581).)]

29 God commands me to resist such tyranny, which is an exercise of my First Amendment rights:

30 "Preach the Word [of God, and Christian liberty]; be prepared in season and out of season; correct, rebuke and
31 encourage [public servants]—with great patience and careful instruction. **For the time will come when men [in**
32 **politics, the legal profession, or the judiciary] will not put up with sound [legal] doctrine [such as that found**
33 **on the Family Guardian website]. Instead, to suit their own desires, they [our covetous public dis-servants]**
34 **will gather around them a great number of teachers [court-appointed "experts", "licensed" government**
35 **whores called attorneys and CPA's, and educators in government-run or subsidized public schools and liberal**
36 **universities] to say what their itching ears want to hear. They will turn their ears away from the truth and turn**
37 **aside to [government and legal-profession] myths. But you [the chosen of God and His servants must], keep**
38 **your head in all situations, endure hardship, do the work of an evangelist, discharge all the duties of your**
39 **ministry."**
40 [*2 Tim. 4:2-5*, Bible, NKJV]

41
42 "Is this not the fast that I have chosen:
43 To loose the bonds of [government] wickedness,
44 To [lawfully] undo the heavy [tax] burdens,
45 To let the oppressed [federal tax prisoners] go free,
46 And that you break every yoke [contract with the Beast]?"
47 [*Isaiah 58:6*, Bible, NKJV]

48 Obedience to or worship of any political leader, judge, or U.S. attorney who refuses to respect the lawful limits of their
49 authority is SATAN worship:

50 *The Fall of Lucifer*

51 "How you are fallen from heaven,
52 O Lucifer, son of the morning!
53 How you are cut down to the ground,
54 You who weakened the nations!
55 For you have said in your heart:

1 **'I [Satan] will ascend into heaven,**
2 **I will exalt my throne [for my judgeship, or my public office] above the stars of God:**
3 *I will also sit on the mount of the congregation*
4 *On the farthest sides of the north;*
5 *I will ascend above the heights of the clouds,*
6 **I will be like the Most High [God].'**
7 *Yet you shall be brought down to Sheol,*
8 *To the lowest depths of the Pit.*
9 *" Those who see you will gaze at you,*
10 *And consider you, saying:*

11 **' Is this the [evil] man who made the earth tremble,**
12 **Who shook kingdoms,**
13 **Who made the world as a wilderness**
14 **And destroyed its cities [by corruption and malicious prosecution],**
15 **Who did not open the house of his [federal tax] prisoners?'**
16 *" All the kings of the nations,*
17 *All of them, sleep in glory,*
18 *Everyone in his own house;*
19 *But you are cast out of your grave*
20 *Like an abominable branch,*
21 *Like the garment of those who are slain,*
22 *Thrust through with a sword,*
23 **Who go down to the stones of the pit,**
24 **Like a corpse trodden underfoot.**
25 **You will not be joined with them in burial,**
26 **Because you have destroyed your land [with your iniquity]**
27 **And slain your [unborn] people [using abortion].**
28 **The brood of evildoers shall never be named.**
29 **Prepare slaughter for his [Satan's] children**
30 **Because of the iniquity of their fathers,**
31 **Lest they rise up and possess the land,**
32 **And fill the face of the world with cities [and courts, and judges, and corrupted governments]."**
33 *[Isaiah 14:12-21], Bible, NKJV]*

34 **5. Legal Implications of sovereignty of Affiant**

35 The implications for the court of dealing with a foreign sovereign are that:

- 36 1. Under [F.R.C.P Rule 17\(b\)](#), the court may only enforce law from one of the following two source:
37 1.1. From within the declared domicile of the sovereign. When this is done, it must notice said law under [Federal](#)
38 [Rule of Civil Procedure 44.1](#).
39 1.2. Arising from private law or contracts between the foreign sovereign and the government which create agency and
40 liability with a person within the exclusive legislative jurisdiction of the forum in question. These contracts must
41 be demonstrated in writing by the production of a signed document attesting to consent of the foreign sovereign.
42 2. If a court institutes compulsion of any kind not arising from any of the sources identified in item 1 above, then it is
43 instigating illegal duress. Any testimony, evidence, or signed documents produced in the presence of said duress
44 renders them inadmissible as evidence because compelled. Duress includes compulsion from the court to testify absent
45 any authenticated evidence on the record of the existence of any injury to any party. The Affiant reminds recipient that
46 statements of an attorney in a Complaint do not constitute "testimony" or evidence, and this is especially true when
47 they have not been signed under penalty of perjury as in the instant case. See *United States. v. Lovasco*:

48 *"Manifestly, [such statements by counsel] cannot be properly considered by us in the disposition of [a] case."*
49 *Adickes v. Kress & Co., 398 U.S. 144, 157 -158, n. 16. While I do not question the good faith of Government*
50 *counsel, it is not the business of appellate courts to make decisions on the basis of unsworn matter not*
51 *incorporated in a formal record."*
52 *[United States v. Lovasco, 431 U.S. 783 (1977)]*

- 53 3. Court may not cite any caselaw or precedent from within its own forum unless the case relates to a foreign sovereign
54 who was under similar conditions to that of the Affiant. Case law must originate from the same forum as the domicile
55 of the Affiant, or else incongruity would result between forum law and case law. That forum is the Kingdom of
56 Heaven, and the court is hereby give Judicial Notice pursuant to [Federal Rule of Evidence 201](#) of the foreign law that
57 applies in that place, which is summarized below:

Laws of the Bible, Form #05.028

4. Courts may not cite any federal statutory law against the Affiant, but may only apply the common law, which in turn is based ONLY upon God's laws indicated above.
5. Must render the same equal protection to the foreign sovereign as it grants to all other litigants as required by the Fourteenth Amendment.

6. Sources of unlawful duress from the de facto government actors

This section documents unlawful duress that impacts the credibility of all testimony and government forms I might have submitted in the past, present, or future. It is provided to clarify the meaning of any statements made by me on any and all government or tax forms submitted in the past, present, and future. Because of the duress indicated, I have provided the following attached mandatory enclosures which are to be included by reference as part of any and every government form I might have submitted in the past, present, and future, in order to render correct, accurate, and trustworthy everything else on the government form.

1. Enclosure (1): Affidavit of Citizenship, Domicile, and Tax Status
2. Enclosure (2): Tax Form Attachment.

Once again, the above two forms are superseding and controlling over any and every government form I might have submitted in the past, present, or future. All such forms were submitted under duress and hence are untrustworthy unless superseded by the above two forms.

The opposite of "consent" is "duress", which is defined as follows in American Jurisprudence Legal Encyclopedia:

*"Under the modern view, any wrongful threat which actually puts the victim in such fear as to compel him to act against his will constitutes duress."⁸
[American Jurisprudence 2d, Duress and Undue Influence, Section 13]*

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

Black's Law Dictionary also defines "duress" as follows:

*"**duress.** Any unlawful threat or coercion used by a person to induce another to act (or to refrain from acting) in a manner he or she otherwise would not (or would). Subjecting person to improper pressure which overcomes his will and coerces him to comply with demand to which he would not yield if acting as free agent. *Head v. Gadsden Civil Service Bd.*, Ala.Civ.App., 389 So.2d 516, 519. Application of such pressure or constraint as compels man to go against his will, and takes away his free agency, destroying power of refusing to comply with unjust demands of another. *Haumont v. Security State Bank*, 220 Neb. 809, 374 N.W.2d 2,6.*

⁸ Gallon v Lloyd-Thomas Co. (CA8 Mo) 264 F.2d. 821, 2 FR Serv 2d 231, 77 ALR2d 417 (fear of deportation); Rizzi v Fanelli (Mun Ct App Dist Col) 63 A.2d. 872); Fox v Piercey, 119 Utah 367, 227 P.2d. 763.

⁹ Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L Ed 134

¹⁰ 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 NYS2d 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L Ed 479, 60 S Ct 85.

¹¹ Fiske v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v Unicume, 142 Or 416, 20 P.2d. 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

¹² 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 [...]

2 *A contract entered into under duress by physical compulsion is void. Also, if a party's manifestation of assent*
3 *to a contract is induced by an improper threat by the other party that leaves the victim no reasonable alternative,*
4 *the contract is voidable by the victim. Restatement, Second, Contracts §§174, 175.*

5 *As a defense to a civil action, it must be pleaded affirmatively. Fed.R.Civil P. 8(c).*

6 *As an affirmative defense in criminal law, one who, under the pressure of an unlawful threat from another human*
7 *being to harm him (or to harm a third person), commits what would otherwise be a crime may, under some*
8 *circumstances, be justified in doing what he did and thus not be guilty of the crime in question. See Model Penal*
9 *Code §2.09. See also Coercion; Economic duress; Extortion; Undue influence."*
10 *[Black's Law Dictionary, Sixth Edition, p. 504]*

11 The following types of duress have been or will be attempted or instituted by either the Court, or the Opposing party in this
12 proceeding, which renders all testimony and actions by the Affiant as tainted and untrustworthy unless and until said duress
13 is removed by the Court:

- 14 1. I have been threatened by private parties who I do business with to either be denied service, being fired, or being
15 denied employment unless I:
- 16 1.1. Use identifying numbers that are NOT mine, and which I am not eligible for.
 - 17 1.2. Fraudulently misuse government identifying numbers. 26 CFR §301.6109-1 identifies cases where use of
18 identifying numbers are mandatory, and the only cases are where:
 - 19 1.2.1. One is a statutory "U.S. citizen" or "U.S. resident", both of which are public offices in the U.S. government
20 and statutory franchisees
 - 21 1.2.2. A nonresident alien individuals who are engaged in a "trade or business".
 - 22 Therefore, ALL THREE instances described in this regulation where a number is required have in common that
23 they are public offices in the government and I AM NOT and do not consent to act in such a capacity.
 - 24 1.3. Complete government tax forms in a way that I know are false, fraudulent, and perjurious.
25 Hence, if I told the truth on the CORRECT government forms or submitted my own created forms that told the truth
26 unambiguously, I would be unable to support myself or function commercially. I am therefore unlawfully compelled
27 by either the de facto government or its voluntary officers to commit perjury under penalty of perjury and misrepresent
28 my status as being entirely inconsistent with either the law or my true status. I am therefore a victim of criminal
29 witness tampering (18 U.S.C. §1512) and blackmail and the ONLY party who can remedy this is the government,
30 because if I do it, I might get fired. All tax withholding forms I might have submitted with any private third party are
31 therefore suspect and are superseded by this submission for ALL tax years. It is therefore my DUTY to inform you
32 that if inaccuracies or inconsistencies are found, they are the product of duress and ALL of the private parties I do
33 business with are the source of the duress and therefore the defendant in any civil or criminal action involving
34 information that is inconsistent with this submission and all attachments provided.
- 35 2. The IRS:
- 36 2.1. Refuses to accept or condone the forms I present.
 - 37 2.2. Refuses to allow me to complete the forms in a way that would make them completely accurate.
 - 38 2.3. Penalizes me for filling them out accurately.
 - 39 2.4. Penalizes me for submitting forms that I create which tell the WHOLE and accurate truth.
 - 40 2.5. Advises others to not accept accurate forms and threatens them if they accept them.
 - 41 2.6. Refuses to accept MANDATORY attachments I provide with their forms in order to render the forms accurate.
 - 42 2.7. Refuses to provide a "nontaxpayer" check box on their forms or to change the status of any numbers I use to that
43 of a "NONTAXPAYER identification number". Hence, I am compelled to fraudulently admit that I am a
44 statutory "taxpayer" and a public officer in the U.S. government by even USING a "TAXPAYER identification
45 number".
- 46 Therefore, I have been repeatedly, unlawfully, and criminally compelled under either civil penalty or threat of civil
47 penalty to complete government forms that I know contain knowingly false, misleading, and fraudulent information,
48 thus making me a victim of criminal witness tampering in violation of 18 U.S.C. §1512. All perjury statements
49 constitute "testimony of a witness", and if the witness is threatened or penalized to render testimony in any particular
50 way, the testimony becomes inadmissible as evidence of a liability AND makes the institutor of the duress criminally
51 liable. Hence, this submission SUPERSEDES and is controlling over every other type of tax correspondence, because
52 NOT submitted under duress either directly from the IRS, or indirectly by an employer or financial institution through
53 denial of service or employment. In the presence of such duress, ALL my acts become those of the source of the
54 duress and not mine. Hence, if I send you a Form 56 indicating that the number associated with me is the

Commissioner of the IRS, it is because HIS OMISSIONS in preventing the violations of law documented herein make me a victim of unlawful duress and make him rather than me the REAL party in interest as the duressor.

3. The IRS is NOT part of the de jure U.S. government and is misrepresenting its status as a government agency or bureau. This is FRAUD. See:

Origins and Authority of the Internal Revenue Service, Form #05.005
<http://sedm.org/Forms/FormIndex.htm>

4. The IRS and the U.S. government continue to distribute knowingly false propaganda to the public intended to deceive them about what the law requires, and the nature of their tax liability, and to even penalize people for not obeying it, and yet their own website says that you cannot trust anything they write or publish. They have already been provided corrected versions of these publications and yet REFUSE to correct them, to explain why they are wrong, or to even take legal responsibility for the accuracy of such deceptive and fraudulent propaganda. It is completely hypocritical for the IRS to penalize us for not obeying their propaganda, and at the same time to refuse to even sign such propaganda under penalty of perjury like we do with our tax returns and thereby to take legal responsibility for its accuracy. See:

4.1. *Flawed Tax Arguments to Avoid*, Form #08.004

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

4.2. *Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments"*, Form #08.005

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

4.3. *Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax*, Form #08.006

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

Based on the scurrilous abuse of LIES and propaganda and presumption, what the IRS administers essentially is public policy that LOOKS like law, but is really just a private law franchise and a state sponsored religion. The nature of that state sponsored religion, established in violation of the First Amendment, is exhaustively described in:

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

5. The IRS and the federal courts routinely engage in unconstitutional and prejudicial presumptions about my status as a "taxpayer" that represent a violation of due process of law, THEFT, and eminent domain over otherwise private property. Hence, they are engaging in THEFT BY PRESUMPTION and this presumption is acting as the equivalent of religious faith that is the foundation of their civil religion of socialism. "Belief" in a religious context is, after all, an inference about something that is either not supported by legal evidence or is not required to be supported by legal evidence. Presumption is being used as a substitute for religious faith, and judges have become priests who recruit new parishoners to the church of socialism by PRESUMING that EVERYONE are public officers within their church lawfully engaged in the "trade or business"/public officer kickback program and franchise. All the parishoners of this church are, in fact, public officers and the church worships SATAN rather than God, because it disregards the requirement for consent that is the foundation of all de jure, JUST government according to the Declaration of Independence. 28 U.S.C. 2201(a) forbids courts from declaring you a "taxpayer" and yet, through deceit and presumption, they do indirectly what they are forbidden from doing directly. See:

5.1. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017

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

5.2. *Requirement for Consent*, Form #05.003

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

6. Government workers such as judges and DOJ personnel are illegally and unconstitutionally imputing the "force of law" to that which is only in reality nothing more than an unconstitutional statutory presumption. The entire Internal Revenue Code is identified in 1 U.S.C. §204 as "prima facie evidence" which means it is nothing more than a huge statutory presumption. All presumptions that prejudice constitutional rights are impermissible and do not and cannot have the "force of law".

This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.

'It is apparent,' this court said in the Bailey Case (219 U.S. 239 , 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'

"If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a rule of substantive law."

1 [Heiner v. Donnan, 285 U.S. 312 (1932)]

2
3 "The power to create presumptions is not a means of escape from constitutional restrictions,"
4 [New York Times v. Sullivan, 376 U.S. 254 (1964)]

5
6 "**Prima facie evidence.** Evidence good and sufficient on its face. Such evidence as, in the judgment of the law,
7 is sufficient to establish a given fact, or the group or chain of facts constituting the party's claim or defense, and
8 which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted,
9 is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other
10 evidence. State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222.

11 That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other
12 evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all
13 the other probative evidence presented. Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547. Evidence which,
14 standing alone and unexplained, would maintain the proposition and warrant the conclusion to support which it
15 is introduced. **An inference or presumption of law, affirmative or negative of a fact, in the absence of proof,
16 or until proof can be obtained or produced to overcome the inference.** See also Presumptive evidence."
17 [Black's Law Dictionary, Sixth Edition, p. 1190]

18 The only way that ANYTHING can acquire the "force of law" is consent, and I do not and never have given either my
19 express or tacit consent.

20 *Consensus facit legem.*
21 *Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.*
22 [Bouvier's Maxims of Law, 1856;
23 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

24 The ONLY form that consent can or may take is IN WRITING per the Legal Notice of Change in Domicile/Citizenship
25 and Divorce from the United States which I sent you certified mail. Judges are playing what I call the "hide the consent"
26 game so that they don't have to admit that our entire system of law is based on "consent of the governed" as the
27 Declaration of Independence indicates. Nor are they respecting or protecting the right to NOT consent or NOT contract
28 with the government under the BOGUS "trade or business" franchise SCAM. Hence, they are a protection racket and a
29 predator, rather than a protector of my individual rights. For details on this HUGE scam, see:

30 6.1. Reasonable Belief About Income Tax Liability, Form #05.007

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

32 6.2. Requirement for Consent, Form #05.003, Sections 10 through 13.7

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

34 7. The federal courts refuse to enforce the same burden upon the government that they enforce when others sue the
35 government. This is a violation of equal protection of the law that is the foundation of the United States Constitution.

36 7.1. Whenever I sue the government, I have to produce a statutory, WRITTEN evidence of consent by the government
37 to be sued.

38 7.2. The U.S. Supreme Court has repeatedly held that the U.S. Government is a government of DELEGATED powers.
39 The people cannot delegate that which they individually do not also possess. Hence, the government needs MY
40 written consent to be sued or to be liable under one of THEIR civil franchises, and that consent must take the
41 form that I and not THEY prescribe.

42 7.3. The courts therefore refuse to enforce the EQUAL requirement on the part of the government to prove the
43 following:

44 7.3.1. That I consented IN WRITING to participate in a government franchise.

45 7.3.2. That the consent took the form that I prescribed and is not implied by conduct. This is the requirement of
46 the Legal Notice of Change in Domicile/Citizenship and Divorce from the United States that I sent you.

47 7.3.3. That I was not domiciled on land protected by the constitution at the time, and therefore could lawfully
48 alienate rights otherwise protected by the Constitution.

49 7.3.4. That definitions found in the I.R.C. such as "United States", "State", "employer", "employee", "taxpayer",
50 "individual", "person" EXPRESSLY include PRIVATE human beings who do not consent to participate in
51 the franchise that defines these terms. Under American jurisprudence, I am presumed INNOCENT until
52 proven GUILTY, which means that I am:

53 7.3.4.1. A nontaxpayer and a non-person.

1 7.3.4.2. Not engaged in a public office in the U.S. government.
2 7.3.4.3. Not engaged in a "trade or business" franchise as defined in 26 U.S.C. §7701(a)(26).
3 7.3.4.4. Not domiciled on federal territory and therefore not subject to federal civil law.
4 . . . until someone proves with other than a hearsay information return that I lawfully consented IN WRITING
5 to assume those statuses and therefore exercise my right to contract and associate with an otherwise foreign
6 entity such as the U.S. government.

7 8. Both judges, government agents, and the IRS routinely abuse words of art in a criminal conspiracy to destroy the
8 separation of powers that is the foundation of the United States Constitution. They routinely violate the rules of
9 statutory construction and unconstitutionally enlarge their powers by adding things to the meaning of words that are
10 not there, and hence engage in the act of legislation in violation of the separation of powers doctrine. This includes the
11 definitions of "United States", "State", "income", "trade or business", "employer", "individual", etc. This kind of
12 malicious verbicide is exhaustively described in:

13 8.1. *Legal Deception, Propaganda, and Fraud*, Form #05.014

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

15 8.2. *Rules of Presumption and Statutory Interpretation*, Litigation Tool #01.006

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

17 9. Judges routinely help to cover-up evidence of government wrongdoing in tax collection by making cases before them
18 un-published if they reveal such evidence. This amounts to obstruction of justice, witness tampering, and criminal
19 conspiracy against private rights.

20 10. The statutes at 31 U.S.C. §321(d) identify income taxes as "gifts", and yet the IRS and corrupted Dept. of Justice
21 hypocritically Prosecute people for not giving "gifts" to the U.S. government under the authority of 26 U.S.C. §7203,
22 which doesn't apply to income taxes at all. The concept of federalism prohibits the federal government from treating
23 taxes as anything other than gifts and in fact, the U.S. Supreme Court has declared that "taxes" are NOT a "debt".
24 Hence, all federal criminal tax prosecutions for liabilities under Internal Revenue Code Subtitles A through C of the
25 I.R.C. are MASSIVE FRAUDS upon the public. See:

Legal Requirement to File Federal Income Tax Returns, Form #05.009

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

26 11. The IRS has made a business or a franchise out of alienating rights protected by the Constitution and which the
27 Declaration of Independence says are Unalienable, and without the express, informed, written consent of the person
28 whose rights are alienated. This:

29 11.1. Makes the public trust into a sham trust.

30 11.2. Undermines the very purpose, the ONLY PURPOSE, of instituting government to being with. That purpose is to
31 protect PRIVATE rights and PRIVATE property. The first step in that process is to keep it from being converted
32 by the government into PUBLIC property through presumption, trickery, and false reports. If the government
33 can't even protect you from their own THEFT, why the HELL would I want to become a customer of their
34 "protection racket" called a "citizen" or a "resident" and hire them to protect me from anyone else. Hello?

35 12. The IRS routinely and criminally bribes federal judges with kick-backs for prosecuting people for tax crimes. The
36 bribes are paid under the authority of 5 U.S.C. §4502 through 4505. Bribery is a crime under 18 U.S.C. §§201, 208,
37 210, and 211.

38 13. IRS abuses information returns such as the IRS Forms W-2, 1098, 1099, 1042-S, etc. as a method to unlawfully elect
39 otherwise private people into public office in the U.S. government. See and rebut:

The "Trade or Business" Scam, Form #05.001

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

40 14. The IRS on occasion maliciously and willfully refuses to process information return corrections that I send in such as
41 this one.

42 14.1. This makes them party to a criminal conspiracy and makes them an accessory after the fact to violations of 18
43 U.S.C. §201, 108, 210, 211, and 912, among many others.

44 14.2. This is a violation of equal protection of the law, because they also criminally prosecute everyone else BUT them
45 for NOT filing federal income tax returns under 26 U.S.C. §7203. They need to prosecute THEMSELVES for
46 not filing information return corrections BEFORE they prosecute anyone else.

47 15. IRS refuses to recognize my unalienable right to contract or not contract, and to assume a status that I choose in
48 relation to any third party including itself.

49 15.1. RS Refuses to recognize or provide remedies for those who are not statutory "taxpayers" per 26 U.S.C.

50 §7701(a)(14). This causes a denial of equal protection of the law. They do this so that people are not reminded
51 that income taxation is, in fact, voluntary, and that they can choose NOT to volunteer.

52 15.2. IRS refuses to recognize and respect my right to NOT have a domicile in the statutory but not constitutional
53 "United States", to be a "nonresident alien", to NOT be an "individual" or "person" under its private law

franchise agreement codified in Internal Revenue Code Subtitles A through C. Being a “resident” amounts to more than just physical presence in a place, but rather CONSENT to be subject to the laws of that place, which I DO NOT give and have not given indirectly. If you disagree, please provide the proof that I consented IN WRITING in the form I and not you prescribe.

15.3. IRS refuses to provide forms and checkboxes on existing forms for those who are NOT “taxpayers” per 26 U.S.C. §7701(a)(14). Such entities would include “nonresident aliens” who are not “individuals” or “persons” and who are not engaged in the “trade or business” excise taxable franchise.

15.4. IRS tells third parties and my business associates that I’m not allowed to declare the status indicated herein and not allowed to provide more accurate forms describing my status, and/or tries to penalize either me or them for declaring or enforcing said status. This compels me to engage in perjury under penalty of perjury against my will.

For details, see and rebut:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

16. IRS condones and encourages the CRIMINAL filing of knowingly false and fraudulent information returns by third parties against those not lawfully occupying public office in the U.S. Government and not lawfully engaged in a “trade or business” as defined in 26 U.S.C. §7701(a)(26). They:

16.1. Refuse to define what a “trade or business” is on their website and to impute ONLY the statutory definition found in 26 U.S.C. §7701(a)(26) interpreted consistent with the rules of statutory construction. See:

16.2. They refuse to take responsibility for the accuracy of their own publications and the content of their entire website, and yet hypocritically penalize me thousands of dollars if anything I submit is inaccurate. Their own IRM says you can’t trust ANYTHING they write or publish. See and rebut:

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

17. The IRS routinely attempts to illegally penalize nonresidents outside their jurisdiction who are protected by the USA Constitution and hence, engage in unconstitutional “bills of attainder”. See:

Why Penalties are Illegal for Anything but Government Franchisees, Employees, Contractors, and Agents, Form #05.010
<http://sedm.org/Forms/FormIndex.htm>

18. The de facto U.S. government refuses its constitutional duty to mint REAL, lawful money, or to even define WHAT the current “dollar” is. Paper money counterfeited by the government has become the equivalent of corporate tokens for use by slaves in conducting commerce at the company owned store. It has become the equivalent of a permission slip to even EXIST. Those slaves who rattle their cage and clamor for REAL money are persecuted. The present currency in use is NOT money, and its value not only isn’t legally defined, but CAN’T be defined. It is for use ONLY INTERNAL to the government and not approved for use by the private public. The phrase on the FRAUDULENT bills that says “This note is legal tender for all debts, public and private” is FRAUD. That language is nowhere to be found in current law but past law used to say it. Hence, it is ONLY for public use because the only thing a real de jure government has ever been able to regulate or control civilly are public offices and government instrumentalities. As held by the U.S. Supreme Court, it is repugnant to the Constitution, in fact, for the government to regulate, tax, or burden private conduct.

18.1. This corruption of the money system is being done in the name of a continuing national emergency and if that national emergency is not ended, the entire world will plunge into international chaos because of the fiat currency system that the United States has unlawfully and unconstitutionally established.

18.2. The corruption continues because it authorizes essentially unlimited COUNTERFEITING of money. Hence, counterfeiting has been legalized for the government, but is a crime for everyone else in violation of the equal protection clauses of the United States Constitution. The Federal Reserve, in fact, is a “counterfeiting franchise”, and that ability to counterfeit is being used to subjugate the sovereign states of the Union, cause them to waive sovereign immunity, and to destroy the separation of powers that is the foundation of the United States Constitution.

18.3. The IRS has become nothing more than the regulator of the fiat currency supply. And because they collect from you, then YOUR LABOR is the only surety to maintain the value of fiat currency counterfeited by a criminal de facto government.

18.4. The federal debt that brings the counterfeited money into circulation makes those who are surety for it’s into PEONS, in violation of the Thirteenth Amendment. Now bend over and go back to your cage, SLAVE. A peon is anyone who is compelled into slavery to pay off a debt, and the tax liability that retires the counterfeited currency from circulation is the debt.

1 18.5. Banks enfranchised to the Federal Reserve counterfeiting franchise now function as the equivalent of government
2 public office recruiters by unlawfully compelling the use of Social Security Numbers and Taxpayer Identification
3 Numbers in opening accounts. This causes otherwise private citizens to be compelled to work for Uncle Sam for
4 free and to become an involuntary surety and insurance company that pays for their “bailouts” when they make
5 bad investments. How’s THAT for “customer service”? See:

Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

6 For exhaustive proof of the above, see:

The Money Scam, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>

- 7 19. The Legislative Branch has unconstitutionally delegated its taxing powers to another branch of the government.
8 Namely to the Executive Branch, which is where the IRS at least CLAIMS that it is. If taxation and representation can
9 ever be said to simultaneously exist, they MUST exist in the SAME physical person, which would be the House of
10 Representatives. The reason the House of Representatives must both LAY and COLLECT these taxes is because they
11 are the ones, the ONLY ones, who can represent the PEOPLE. That same house of representatives is where all
12 spending bills must originate. Hence, THE PEOPLE control both the spending and the collection of the monies that
13 fund the government. That is also why members of the House of Representatives are elected every TWO years instead
14 of every SIX years: Because if they get too greedy, we can THROW OUT the bastards. Right now, congress
15 hypocritically blames tax collection abuses on a private debt collection corporation that is not even part of the
16 government and never has been part of the government: The IRS.
- 17 20. The present so-called “government” called the “United States”, is NOT, in fact, a government in any sense of the word,
18 but a gigantic corporate monopoly in which all “citizens, residents, and inhabitants” are really treated as nothing more
19 than officers of the corporation and/or statutory “employees” under 5 U.S.C. §2105 engaged in the “trade or business”
20 franchise. See:
- 21 20.1. *De Facto Government Scam*, Form #05.043
22 <http://sedm.org/Forms/FormIndex.htm>
- 23 20.2. *Corporatization and Privatization of the Government*, Form #05.024
24 <http://sedm.org/Forms/FormIndex.htm>

25 The content of this section barely even scratches the surface of this HUGE illegal tax enforcement scam. The following book
26 shall constitute my “jury entertainment package” if you want to discuss the HUGE criminal cabal being perpetrated by a
27 protection racket fraudulently masquerading as a de jure “government”:

The Great IRS Hoax, Form #11.302
DIRECT LINK: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

28 **7. Official Criminal Complaint Relating to False and/or Fraudulent Information Returns**

29 This submission shall constitute a criminal complaint against all of the false information returns to which it refers under the
30 authority of:

- 31 1. [18 U.S.C. §654](#): Officer or Employee of United States converting property of another. By submitting the false
32 information return containing an unauthorized and false federal identifying number, the submitter is involuntarily
33 connecting my PRIVATE property to a “public use” by connecting it to a federal franchise called a “trade or business”.
34 My PRIVATE property is thus being involuntarily converted to “private property donated to a public use to procure the
35 benefits of a federal franchise”. 20 CFR §422.103(d) says the Social Security Number belongs to the government. It is
36 unlawful to connect my private property to public property without my consent, and no third party can convey that
37 consent on my behalf, nor can or will my silence be permitted to pass as consent or acquiescence in this case.

38 *“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’*
39 *and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or income] which a***
40 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it***
41 ***to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit; second, **that*****
42 ***if he devotes it to a public use, he gives to the public a right to control that***
43 ***USE; and third, that whenever the public needs require, the public may take it upon payment of due***
44 ***compensation.***

2. [18 U.S.C. §1028\(a\)\(7\): Fraud and related activity in connection with identification documents, authentication features, and information.](#) The submitters of the information returns are kidnapping my identity and moving it to the District of Columbia pursuant to [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#) by connecting me to “public property” called a Social Security Number and Social Security Card (see 20 CFR §422.103(d)) or a Taxpayer Identification Number and making me into a “public officer” without my consent who is a transferee and fiduciary over this property. This destroys the separation of powers doctrine and assimilates me involuntarily into a federal corporate franchise called the “United States” in violation of the Thirteenth Amendment prohibition of involuntary servitude.
3. [26 U.S.C. §7206: Fraud and false statements.](#) Each false information return constitutes one count of false statements. That statement is also fraudulent because the submitter of these false returns has been notified that they are false and violate the requirements found in [26 U.S.C. §6041](#).
4. [26 U.S.C. §7207: Fraudulent returns, statements, or other documents.](#) An “information return” constitutes a “return” for the purposes of this provision pursuant to [26 U.S.C. §6213\(g\)\(1\)](#) and [26 U.S.C. §6103\(b\)\(1\)](#). Each false information return constitutes “one count of a fraudulent return, statement, or other document”.
5. [18 U.S.C. §912: Impersonating an Officer or employee of the United States.](#) Pursuant to [26 U.S.C. §6041\(a\)](#), information returns may only be submitted for payments connected with a “trade or business”, which [26 U.S.C. §7701\(a\)\(26\)](#) defines as “the functions of a public office”. Therefore, everyone not in fact engaged in a “public office” within the United States government and who has false information returns submitted against them is impersonating an “officer or employee of the United States”. Unless and until Congress passes a statute specifically authorizing the “public offices” that are the subject of the tax within states of the Union as mandated by [4 U.S.C. §72](#), then the alleged “public office” called “taxpayer” cannot lawfully be exercised within the exclusive jurisdiction of any state and will never be anything but a criminal impersonation of a public officer.
6. [42 U.S.C. §1983: Deprivation of rights.](#) While acting as an “employer” engaged in a “trade or business” and a “public office”, said “employer” is acting as a quasi-government capacity and is personally liable for all actions which deprive me of constitutional rights, including the right to not be compelled to engage in involuntary servitude as a fellow “public officer”.
7. [42 U.S.C. §1994: Peonage abolished.](#) Participation in the federal income tax makes a person a trustee, fiduciary, “public officer”, and “taxpayer” who becomes a peon to pay off endless mountains of debt incurred in the irresponsible exercise of Congress’ spending power to pay for things that I believe are injurious to me personally and unnecessary.
8. [18 U.S.C. §1956: Laundering monetary instruments.](#) All tax withholding in connection with the information returns constitute proceeds of unlawful activity. The withheld amounts are stolen property, and they constitute monetary instruments or money. Each separate act of withholding for each paycheck constitutes one count of money laundering against the payroll clerk who performed it.
9. [18 U.S.C. §1589\(2\) Forced labor.](#) Paragraph (2) of this statute provides that if anyone is threatened with “serious harm” if they do not engage in voluntary labor and services for another, including the United States government, then they are being subjected to “forced labor”. The serious harm in this case is the threat of either not being hired or being fired if I do not consent:
 - 9.1. To have information returns submitted against me that I know are false and fraudulent. These information returns are used as a basis to create debt obligations such as tax assessments which involuntarily put me into servitude to the United States government.

“The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration. They prohibit peonage. What is peonage? It may be defined as a state or condition of compulsory service, based upon the indebtedness of the peon to the master. The basal fact is indebtedness. As said by Judge Benedict, delivering the opinion in Jaramillo v. Romero, 1 N.Mex. 190, 194: ‘One fact existed universally; all were indebted to their masters. This was the cord by which they seemed bound to their masters’ service.’ Upon this is based a condition of compulsory service. Peonage is sometimes classified as voluntary or involuntary, but this implies simply a difference in the mode of origin, but not in the character of the servitude. The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the debtor by some provision of law. But peonage, however created, is compulsory service, involuntary servitude. The peon can release himself therefrom, it is true, by the payment of the debt, but otherwise the service is enforced. A clear distinction exists between peonage and the voluntary performance of labor or rendering of services in payment of a debt. In the latter case the debtor, though contracting to pay his indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of that contract, can elect at any time to break it, and no law or force compels performance or continuance of the service.”
[Clyatt v. U.S., 197 U.S. 207 (1905)]

“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of

1 *bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for*
2 *the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services*
3 *[in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended*
4 *primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican*
5 *peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of*
6 *the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or*
7 *name."*

8 [*Plessy v. Ferguson, 163 U.S. 537, 542 (1896)*]

9 9.2. To provide a Social Security Number for use in filling out said information returns and doing tax withholding.

10 This is a violation of [42 U.S.C. §408](#)(a)(8), which provides that it is a crime to compel use or disclosure of an
11 SSN, and I never gave my consent to use or disclose such a number.

12 Consequently, each instance of false information return also constitutes one count of forced labor pursuant to [18 U.S.C.](#)
13 [§1589](#)(2).

WARNING: If you do NOT do something about these crimes which have been reported to you, then you, the recipient, become personally liable for misprision of felony in violation of [18 U.S.C. §4](#) and become an accessory after the fact in violation of [18 U.S.C. §3](#). Please therefore keep me continuously apprised of your progress in prosecuting the criminal infractions described herein.

14 **8. Petition to remove duress**

15 Unless and until ALL forms of duress identified in this section are completely eliminated, it is entirely impossible to lawfully
16 collect, enforce, or comply with any provision of the Internal Revenue Code. It is a maxim of law that the law cannot require
17 an impossibility, and therefore, we must not be talking about law, but public policy disguised to LOOK like law.

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

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

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

35 [*Loan Association v. Topeka, 20 Wall. 655 (1874)*]

36
37 "A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the
38 support of the government. The word has never thought to connote the expropriation of money from one group
39 for the benefit of another."

40 [*U.S. v. Butler, 297 U.S. 1 (1936)*]

1 **9. Affirmation**

2 I declare under penalty of perjury from *without* the “United States” and the “State of _____(state name)”, and from within
3 the *Republic* of _____(state name) under [28 U.S.C. §1746](#)(1) that the foregoing facts and all Exhibits are true,
4 correct, and complete to the best of my knowledge and ability, but only when litigated in a state (not federal) Court with a
5 jury trial and with all of the law and facts and evidence mentioned or referred to in this letter admitted into evidence for the
6 jury to read and consider. None of the jurists of the judges or witnesses may be “taxpayers”, “U.S. citizens” under [8 U.S.C.](#)
7 [§1401](#), or in receipt of federal or state benefits derived from income taxes, in order to ensure that the trial is completely
8 impartial.

9
10 Constitutionally,

11
12
13
14
15 American National, Nonresident alien not engaged in a “trade or business”
16 All rights reserved without prejudice, U.C.C. 1-308 and its predecessor, U.C.C. 1-207

17 _____
18 **NOTARY PUBLIC’S JURAT**

19
20 BEFORE ME, the undersigned authority, a Notary Public, of the County of _____, Republic of
21 _____(statename), this _____ day of _____, 20____,
22 _____, the above signed did appear and was identified by (circle one):
23 driver’s license/passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing
24 asseveration is true to the best of his/her knowledge and belief.

25 WITNESS my hand and official seal:

26
27
28
29
30 /s/ _____ SEAL
31 Notary Public

32 My Commission Expires On:

1 **10. ENCLOSURE 1: AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS**

2 This attachment is submitted as an attachment to all government forms, including tax forms, submitted to any and every third
3 party in the past, present, and future in the context of the Affiant. Those accepting said government forms maliciously
4 interfered with the filing of this form as an attachment to the government form they demanded, as indicated earlier in section
5 6. Therefore, this attachment shall form a MANDATORY addition to all such forms submitted to ensure that my status is
6 not misrepresented as a result of the illegal witness tampering instituted by these third parties. Even if the third party
7 government form submissions I made under duress do not say so, the following language therefore MUST be presumed above
8 my signature on all such forms:

9 *“This submission is not valid, not verified under penalty of perjury, false, fraudulent, and untrustworthy unless*
10 *the attached Affidavit of Citizenship, Domicile, and Tax Status and all other enclosures are included and attached*
11 *and admitted as evidence in any legal proceeding or controversy arising from this submission.”*

1 **11. ENCLOSURE 2: TAX FORM ATTACHMENT**

2 This attachment is submitted as an attachment to all tax forms submitted to any and every third party in the past, present, and
3 future in the context of the Affiant. Those accepting said tax forms maliciously interfered with the filing of this form as an
4 attachment to the tax form they demanded, as indicated earlier in section 6. Therefore, this attachment shall form a
5 MANDATORY addition to all such forms submitted to ensure that my status is not misrepresented as a result of the illegal
6 witness tampering instituted by these third parties. Even if the third party tax form submissions I made under duress do not
7 say so, the following language therefore MUST be presumed above my signature on all such forms:


8 *“This submission is not valid, not verified under penalty of perjury, false, fraudulent, and untrustworthy unless*
9 *the attached Tax Form Attachment and all other enclosures are included and attached and admitted as evidence*
10 *in any legal proceeding or controversy arising from this submission.”*

1
2

9.5 Exhibit 5: Why Courts Say IRS Not Responsible

Federal Courts and the IRS' own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures!


Related articles:

- [Reliance upon government representations](#)-Attorney Larry Becraft
- [Disclaimer for this website](#)-why we refuse to be any more accountable for our website or publications than the IRS
- [Equal Protection defined](#)
-  [Rebutted Version of IRS "The Truth About Frivolous Tax Arguments"](#)-the IRS' chief "propaganda piece" that is filled with lies and for which the courts refuse to hold them accountable for the lies

This may sound hard to believe, but our corrupt federal courts refuse to hold the IRS accountable for any of the following:

1. The content or accuracy of any of their publications, which includes ALL IRS forms, IRS publications, Treasury Orders, Revenue Rulings, and Determination Letters.
2. Following its own written procedures found in the [Internal Revenue Manual \(IRM\)](#)
3. Following the procedural regulations developed by the Secretary of the Treasury under [26 CFR Part 601](#).
4. The oral agreements or statements that its representatives make, even when their delegation order authorizes them to make such agreements. Instead, most settlements and agreements must be reduced to writing or they are unenforceable.

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

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

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

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

Lecroy's proposition that the statements in the handbook were binding is inapposite to the accepted law among the circuits that publications are not binding. ¶15 We find that the Commissioner did not abuse his discretion in promulgating the challenged regulations. First, Farms and International did not justifiably rely on the Handbook. Taxpayers who rely on Treasury publications, which are mere guidelines, do so at their peril. Caterpillar Tractor v. United States, 589 F.2d 1040, 1043, 218 Ct. Cl. 517 (1978). Further, the Treasury's position on the sixty-day rule was made public through proposed section 1.993-2(d)(2) in 1972, before the taxable years at issue. Charbonnet v. United States, 455 F.2d 1195, 1199- 1200 (5th Cir.1972). See also Wendland v. Commissioner of Internal Revenue, 739 F.2d 580, 581 (11th Cir.1984). Second, whatever harm has been suffered by Farms and International resulted from a lack of prudence. As even the Lecroy 751 F.2d at 127. See also 79 T.C. at 1069. "

 [CWT Farms Inc. v. Commissioner of Internal Revenue, 755 F.2d 790 \(11th Cir. 03/19/1985\)](#)]

Even the IRS' own [Internal Revenue Manual \(IRM\)](#) warns you that you **can't** depend on their publications:

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position." [IRM, 4.10.7.2.8 (05-14-1999)]

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

- IRS forms qualify as publications as well. Therefore, you can't be required to trust anything on any IRS form. If you can't trust what is on the form and if the government is going to say that you are required to sign it under penalty of perjury saying it is true, then by implication they give you the authority to electronically modify the form so that by the time you sign it under penalty of perjury, it IS in fact accurate.
- If the IRS is not responsible for following its own internal regulations found in [26 CFR Part 601](#), then it couldn't possibly be held liable for what it puts in its publications to the public EITHER. They could literally lie through their teeth and

fool everyone into thinking they were "taxpayers" and not be held liable.

- In the *Boulez* case above, an IRS representative who had explicit authority to make an agreement with the "taxpayer" still could not be held accountable for an oral agreement. This implies that all the phone advice given by IRS agents on their national 800 number cannot be relied upon as a basis for "good faith belief".
- ONLY the Statutes at Large, as well as the regulations written by the Secretary of the Treasury found in [26 CFR Part 1](#) and [26 CFR Part 301](#), may be relied upon as having the "force of law", as the courts above described. Since [26 U.S.C.](#) (also called the Internal Revenue Code) was never enacted as positive law, it stands only as "prima facie evidence of law" which may be rebutted by citing the sections of the Statutes at Large from which it was compiled.

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

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

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

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

We now have a rhetorical question for our audience:

1. If you can't trust any IRS publication, and IRS forms are publications, then how can the government require you to complete and sign an IRS tax form that is untrustworthy and has lies on it that no government employee can be held responsible for? Aren't you in effect being compelled to swear under penalty of perjury that a possible lie is true in that scenario? Furthermore, doesn't this violate the concept of [equal protection of the law](#), which requires equal liability and accountability for statements and actions on BOTH sides: government and the public?
2. Doesn't it seem hypocritical to put a person in jail for refusing to file under [26 U.S.C. §7203](#) a return that he is certain contains falsehoods?
3. Should the government be allowed to jail and punish a person for refusing to commit perjury and to file a form that he knows he is not required to file?
4. Why aren't IRS agents required to sign their correspondence under penalty of perjury like all of the communication coming from the "taxpayer" so they CAN be held accountable? Doesn't [26 U.S.C. §6065](#) require this? Note that in 6065, the title says returns, but [26 U.S.C. §7806\(b\)](#) says titles mean NOTHING. The body of that section, in fact, says that ALL statements, returns, declarations of any kind shall be signed under penalty of perjury, including those produced by IRS employees. We have FOIA'd extensively for IRS assessment documents and not a single one is signed under penalty of perjury because no one in the IRS wants personal liability for being wrong. Doesn't this seem very unfair?

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

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

For further information on what does and does not have "the force and effect of law", [click here](#) to read our article from the Legal Reference section of the [Sovereignty Forms and Instructions area](#).

Sections 3.19 of our free [Great IRS Hoax](#) book talk further about the subject of this article if you would like to learn more.

1 **9.6 Exhibit 6: Political Jurisdiction**
2

POLITICAL JURISDICTION

Last revised: 6/24/2014

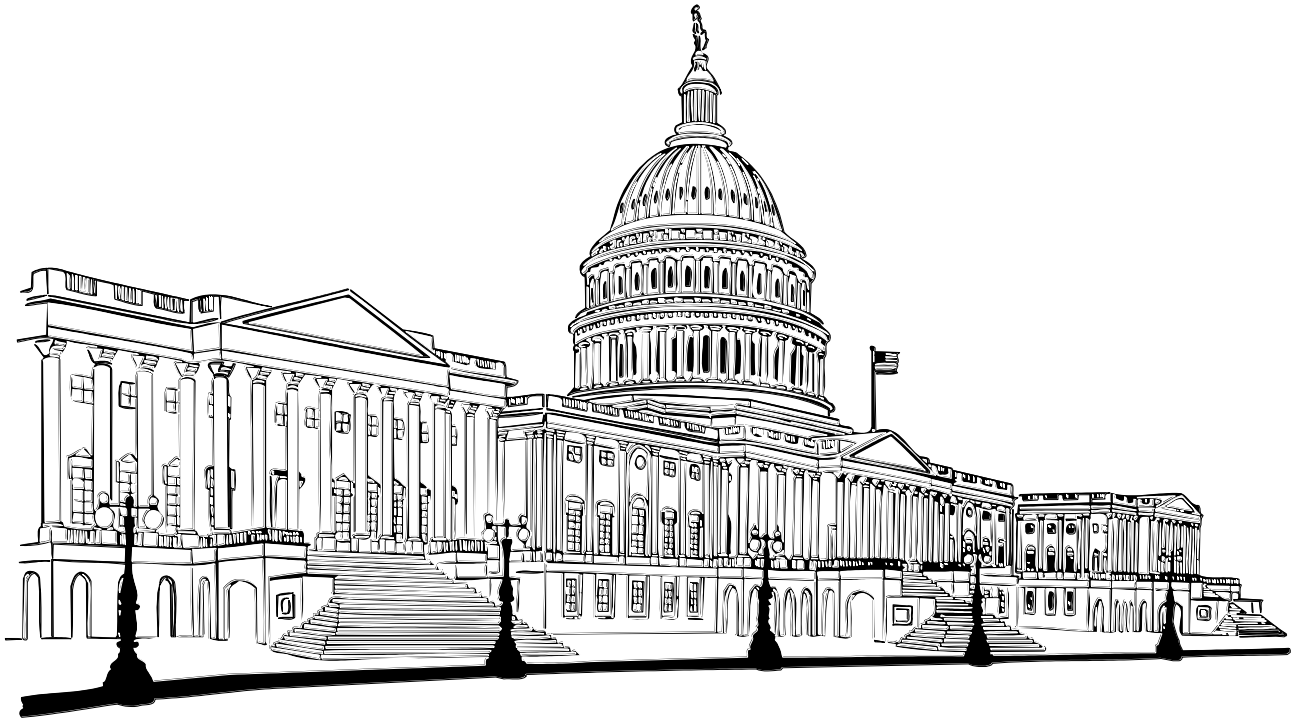


TABLE OF CONTENTS

TABLE OF CONTENTS	2
LIST OF TABLES.....	2
TABLE OF AUTHORITIES	3
1 Introduction and definition	11
2 Authorities on “political questions”	11
3 Choice of “Citizenship” is a strictly political question	12
4 Choice of “Domicile” is a strictly political question.....	13
5 Civil and Political statuses.....	14
6 Political Rights derive from the coincidence of “nationality” and “domicile”	15
7 Statutory citizenship and domicile compared	17
8 The Foreign Sovereign Immunities Act Protects State Citizens from Changes in their Domicile and Citizenship by the Courts.....	20
9 Effect of Religious Beliefs on Domicile and Citizenship	22
10 Anyone may change their citizenship or domicile and no Court may interfere with that political choice	23
11 Changing your domicile changes your relationship from foreign to domestic and changes POLITICAL speech to LEGAL speech in court.....	25
12 Federal District, Circuit, and Tax Courts are Part of the Executive Branch instead of the Judicial Branch and therefore can only render political opinions and not orders	37
12.1 Introduction.....	37
12.2 District Court: Article IV	39
12.3 Tax Court: Freytag v. Commissioner, 501 U.S. 868 (1991)	40
12.4 Courts hearing income tax matters are acting in an “administrative” and not “judicial” capacity as part of the Executive and not Judicial Branch	45
13 How Courts Unconstitutionally Operate in Political Rather than Legal Capacity, and in violation of the Separation of Powers.....	54
13.1 Judges who advantage the government by OMITTING to rule on issues before them or by substituting PRESUMPTIONS for evidence are acting in a POLITICAL capacity rather than LEGAL capacity	54
13.2 Judges interfering with choice of domicile or citizenship are terrorists, according to the Federal Regulations ...	57
13.3 Presumptions about the status of the parties	59
13.4 Abusing the word “frivolous”	60
13.5 Adding things to the statutory meaning of words	61
13.6 Citing or enforcing irrelevant case law or statutes in civil cases relating to parties with a foreign domicile	62
13.7 Refusal of franchise courts to dismiss cases involving those who are not franchisees	64
14 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government	66

LIST OF TABLES

Table 1: Civil and political status	14
Table 2: Effect of domicile on citizenship status.....	19
Table 3: Biblical v. Legal use of terms within the Bible relating to domicile	27
Table 4: Comparison of CONSTITUTIONAL court with LEGISLATIVE FRANCHISE court.....	55

TABLE OF AUTHORITIES

Constitutional Provisions

Annotated Constitution, Year 2002, p. 640	48
Appointments Clause	56
Art. I, 8	12
Art. I, Sec, 10	57
Art. III	65
Article 1	41, 52, 64
Article 1, Section 8, Clause 1	42, 46, 51
Article 1, Section. 10.....	57
Article 4, Section 3, Clause 2	65
Article I	48
Article II, § 2	41, 42
Article III.....	40, 42, 45, 47, 48, 51, 52, 53
Article III, Section 2.....	22
Article IV	37, 39, 40, 51
Bill of Rights	49
California Constitution, Article II, Section 2	15, 69
Constitution, Article 1, Section 8, Clause 1	46
Constitution's Equal Protection Clause	15
Declaration of Independence	17, 25, 27, 68
Federalist Paper #51, James Madison	59
Federalist Paper No. 79	54
Federalist Papers	54
First Amendment.....	17, 18, 22, 44, 63, 68, 70, 71
Thirteenth Amendment.....	60, 65, 72
U.S. Const. Art. 4, Section 4	45
U.S. Constitution Article III.....	45, 48
U.S.C.A. Const. art. 3, sec. 2.....	40
U.S.Const. Art. I, Sect 9, Cl. 3	57
United States Constitution.....	41, 53

Statutes

1 U.S.C. §204	44, 61
15 U.S.C.A. s 89.....	52
18 U.S.C. §1201	72
18 U.S.C. §1324b	13
18 U.S.C. §597	59
18 U.S.C. §912	56, 65
26 U.S.C. §§6901 and 6903	42
26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d)	19
26 U.S.C. §1100 (1952 ed.).....	41
26 U.S.C. §7408(d)	19
26 U.S.C. §7441	52, 64
26 U.S.C. §7443(f).....	41
26 U.S.C. §7701(a)(14)	43, 49, 64
26 U.S.C. §7701(a)(39)	19, 46
26 U.S.C. §7701(a)(9) and (a)(10)	71
28 U.S.C. § 2201	56
28 U.S.C. §§754 and 959(a)	38
28 U.S.C. §1201	22
28 U.S.C. §1332	22
28 U.S.C. §1603	21

28 U.S.C. §1604	20
28 U.S.C. §1605	22
28 U.S.C. §1608(a)	20
28 U.S.C. §1608(b)	20
28 U.S.C. §171	40
28 U.S.C. §2201(a)	56
28 U.S.C. §911	22
28 U.S.C.A. §1344	40
4 U.S.C. §110(d)	19, 21
42 U.S.C. §1983	37
42 U.S.C. Chapt. 21B	44
5 U.S.C. §2105	45, 46
5 U.S.C. §552a(a)(2)	20
8 U.S.C. §1101(a)(22)	14
8 U.S.C. §1101(a)(21)	14, 17, 18, 19, 21, 68
8 U.S.C. §1101(a)(22)(B)	18, 19, 68
8 U.S.C. §1101(a)(3)	14
8 U.S.C. §1401	17, 19, 20, 22, 46, 60
Anti-Injunction Act, 26 U.S.C. §7421	45, 49, 51, 53
California Civil Code, Section 22.2	39
California Election Code § 349	15, 69
Declaratory Judgments Act, 28 U.S.C. §2201(a)	49, 51, 53, 66
District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34	19
Foreign Sovereign Immunities Act (F.S.I.A.)	22
Foreign Sovereign Immunities Act, 28 U.S.C. §1602	20
Foreign Sovereign Immunities Act, 28 U.S.C. §1605	62
I.R.C. Subtitle A	46, 52, 61
I.R.C. Subtitles A and C	45, 46, 50
Internal Revenue Code	42, 49, 60, 64
Pub. L. 97-164	40
Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B	44
Revenue Act of 1926, c. 27, 44 Stat., pt. 2, p. 109 (26 USCA ss 1224-1227)	52
Rules of Decision Act, 28 U.S.C. §1652	38
Title 28 of the United States Code	40
Title 5 of the U.S. Code	48
U.C.C. §1-308	53

Regulations

26 C.F.R. §1.1-1(a)(2)(ii)	20
26 C.F.R. §1.1441-1(c)(3)	20
28 C.F.R. §0.85	57

Rules

Federal Rule of Civil Procedure 17	38
Federal Rule of Civil Procedure 17(b)	18, 34, 62
Federal Rule of Civil Procedure 8(b)(6)	66
Federal Rule of Criminal Procedure 43	54
Federal Rule of Evidence 610	59
Hearsay Rule, Federal Rule of Evidence 802	59
Tax Court Rule 13(a)	51, 64

Cases

Political Jurisdiction

American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358.....	30
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977)	65
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13 ...	65
Baker v. Carr, 369 U.S. 186 (1962).....	11, 12, 70
Baker v. Carr, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663	11
Balzac v. Porto Rico, 258 U.S. 298 at 312, 42 S.Ct. 343, 66 L.Ed. 627 (1922).....	40
Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d. 636, 254 N.Y.S.2d. 763, 765	66
Beebe v. Robinson, 52 Ala. 66.....	16
Bishop v. U.S., D.C.Tex., 334 F.Supp. 415, 418.....	39
Boyd v. State of Nebraska, 143 U.S. 135 (1892)	16, 25
Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970).....	50
Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).....	70
Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683.....	65
Budd v. People of State of New York, 143 U.S. 517 (1892).....	44
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325	49
Butterworth v. U.S., 112 U.S. 50, 60, 5 S.Ct. 25, 28 L.Ed. 656.....	52
Caha v. U.S., 152 U.S. 211 (1894).....	30
Calder v. Jones, 465 U.S. 783, 789-90 (1984).....	63
Chae Chan Ping v. U.S., 130 U.S. 581 (1889)	24
Charles C. Steward Machine Co. v. Davis, 301 U.S. 548 (1937).....	39
Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973).....	70
Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943)	63
Cochrane v. McCleary, 22 Iowa 75.....	16
Cohens v. Virginia, 6 Wheat, 264 (1821).....	56
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979)	49
Colautti v. Franklin, 439 U.S. at 392-393, n. 10	49, 61
Coleman v. Miller, 307 U.S. 433, 452 -454 (1939).....	12
Connick v. Myers, 461 U.S. 138, 147 (1983).....	70
Cooke v. United States, 91 U.S. 389, 398 (1875).....	63
Couper v. Smyth (N. D. Ga.) 84 Fed. 757	16
Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932).....	65
Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292.....	65
Dayton v. Czechoslovak Socialist Republic, 834 F.2d. 203 (D.C. Cir. 1987).....	21
Delany v. Moralitis, C.C.A.Md., 136 F.2d. 129, 130	66
Delehanty v. Warner, 75 Ill. 185	16
Democratic Party of U.S. v. Wisconsin, ex re. LaFollette, 450 U.S. 107, 101 S.Ct. 1010, 67 L.Ed.2d. 82 (1981).....	11
Dobson v. Commissioner, 320 U.S. 489, 495-501 (1943).....	41
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	49, 64
Edlow Int'l Co. v. Nuklearna Elektrarna Krsko, 441 F Supp. 827 (D.D.C. 1977).....	21
Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947).....	44
Ex parte Bakelite Corporation, 279 U.S. 438, 449, 49 S.Ct. 411, 73 L.Ed. 789.....	52
Ex parte Blain, L. R. 12 Ch. Div. 522, 528	30
Farmer-Labor State Central Committee v. Holm, 227 Minn. 52, 33 N.W.2d. 831 (1948).....	11
Federal Radio Commission v. General Electric Co., 281 U.S. 464, 50 S.Ct. 389 (U.S.,1930)	52
Fletcher v. Tuttle, 151 Ill. 41, 37 N.E. 683 (1894)	11
Flora v. United States, 362 U.S. 145, 80 S.Ct. 630, 647 (1960).....	51
Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949).....	30
Fong Yue Ting v. United States, 149 U.S. 698 (1893).....	13, 23, 25
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935)	50, 61
Freytag v. Commissioner, 501 U.S. 868 (1991).....	40, 41
Freytag v. Commissioner, 501 U.S. 868, 908-909 (1991).....	42
Freytag v. Commissioner, 501 U.S. 868, 909-910 (1991).....	42
Freytag v. Commissioner, 501 U.S. 868, 911-912 (1991).....	41
Freytag v. Commissioner, 501 U.S. 868, 912 (1991).....	41
Freytag v. Commissioner, 501 U.S. 868, 914-915 (1991).....	41, 56
Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.....	44

Gardner v. Broderick, 392 U.S. 273, 277 -278 (1968)	70
General v. Clarendon, 17 Ves. 488, 491.....	16
Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21	65
Gomillion v. Lightfoot, 364 U.S. 339, 345.....	44
Granfinanciera, S.A. v. Nordberg, 492 U.S. at 52-54.....	48
Guinn v. United States, 238 U.S. 347, 364 365.....	16
Hagner v. Heyberger, 7 Watts & S. 104.....	16
Hale v. Henkel, 201 U.S. 43 (1906)	39
Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965).....	44
Harper v. Virginia State Board of Elections Butts v. Harrison, 383 U.S. 663, 86 S.Ct. 1079, 16 L.Ed.2d. 169, 1965 WL 130114 (1966)	15
Harris v. VAO Intourist Moscow, D.C. N.Y. 1979, 481 F.Supp. 1056.....	21
Heiner v. Donnan, 285 U.S. 312 (1932).....	55
Hubbard v. Ammerman, 465 F.2d. 1169 (5th Cir. 1972)	40
Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)	56
Humphrey's Executor v. United States, 295 U.S. 602 (1935)	40
Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.....	54
International Shoe Co. v. Washington, 326 U.S. 310 (1945)	62, 63
Islamic Republic of Iran v. Pahlavi, 116 Misc.2d. 590, 455 N.Y.S.2d. 987, 990.....	11
Jaremillo v. Romero, 1 N.Mex. 190, 194	72
Keller v. Potomac Electric Power Co., 261 U.S. 428, 442-444, 43 S.Ct. 445, 67 L.Ed. 731	52
Keller v. Potomac Electric Power Co., supra, page 444, of 261 U.S., 43 S.Ct. 445, 67 L.Ed. 731	52
Kelley v. Johnson, 425 U.S. 238, 247 (1976).....	70
Kilbourn v. Thompson, 103 U.S. 168, 190-191, 26 L.Ed. 377.....	47
Liberty Warehouse Co. v. Grannis, 273 U.S. 70, 74, 47 S. 282, 71 L.Ed. 541	52
Liebowitz v. Aimexco, Inc., Colo.App. 701 P.2d. 140, 142.....	60
Long v. Rasmussen, 281 F. 236 (1922).....	56, 64
Luther v. Borden, 48 U.S. 1 (1849).....	11, 48, 58, 71
Lynch v. Torquato, 343 F.2d. 370 (3rd Cir. 1965)	11
Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)	50
Martin v. Mott, 12 Wheat. 19 (1827)	42
Meese v. Keene, 481 U.S. 465, 484 (1987).....	49
Meese v. Keene, 481 U.S. 465, 484-485 (1987)	49, 61
Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954).....	13, 47, 51
Milliken v. Meyer, 311 U.S. 457, 463 (1940)	63
Milwaukee v. White, 296 U.S. 268 (1935).....	50
Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874).....	13
Minor v. Happersett, 88 U.S. 162 (1874)	17, 67
Morgan v. Nunn, 84 Fed. 551	16
Moulton v. Reid, 54 Ala. 320.....	16
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856).....	65
N.Y. v. re Merriam 36 N.E. 505; 141 N.Y. 479	33
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	49
Nixon v. Herndon, 273 U.S. 536, 540	70
Nixon v. United States, 506 U.S. 224 (1993)	12
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983).....	65
Northern Pipeline, 458 U.S. at 113.....	41
O'Brien v. Brown, 409 U.S. 1 (1972)	11
O'Connor v. Ortega, 480 U.S. 709, 723 (1987)	70
Old Colony Trust Co. v. Commissioner of Internal Revenue, 279 U.S. 716, 724-727, 49 S.Ct. 499, 73 L.Ed. 918.....	52
Old Colony Trust Co. v. Commissioner, 279 U.S. 716, 725 (1929)	41
Olmstead v. United States, 277 U.S. 438, 478 (1928).....	34
O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982)	63
Osborn v. Bank of U.S., 22 U.S. 738 (1824).....	28
Outboard Marine Corp. v. Pezetel, D.C. Del. 1978, 461 F.Supp. 384.....	21
People v. Merrill, 2 Park. Crim. Rep. 590, 596.....	30
People v. Rehman, 253 C.A.2d. 119, 61 Cal.Rptr. 65, 85	39

Plessy v. Ferguson, 163 U.S. 537, 542 (1896)	73
Postum Cereal Co. v. California Fig Nut Company, supra, pages 700-701 of 272 U.S. 47 S.Ct. 284, 71 L.Ed. 478	52
Postum Cereal Company v. California Fig Nut Company, 272 U.S. 693, 698, 47 S.Ct. 284, 285, 71 L.Ed. 478.....	52
Powe v. United States, 109 F.2d. 147 (1940).....	12
Powell v. McCormack, 395 U.S. 486, 548 (1969)	12
Public Workers v. Mitchell, 330 U.S. 75, 101 (1947).....	70
Recently in Reynolds v. Sims, 377 U.S. 533, 561-562, 84 S.Ct. 1362, 1381, 12 L.Ed.2d. 506	15
Rice v Cayetano, 528 U.S. 495, 120 S.Ct. 1044, 145 L.Ed.2d. 1007 (2000).....	16
Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24	69
Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005).....	56
Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990).....	70
S&S Mach. Co. v. Masinen export import, 706 F.2d. 411 (2d Cir.), cert. denied, 464 U.S. 850 (1983)	21
Samuels, Kramer & Co. v. Commissioner, 930 F.2d. 975, 992-993 (CA2 1991)	41
Sawyer's Case, 124 U.S. 200, 223 , 8 S.Sup.Ct. 482.....	16
Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004)	63
Sheridan v. Colvin, 78 Ill. 237	16
Sinking Fund Cases, 99 U.S. 700 (1878)	56
Slaughter House Cases, 16 Wall, 36	72
Smith v. Allwright, 321 U.S. 649, 644.....	44
Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94	13, 21, 67
Snowden v. Hughes, 321 U.S. 1, 11	70
South Carolina v. United States, 199 U.S. 437, 448, 26 S.Ct. 110, 4 Ann.Cas. 737	39
Springer v. Philippine Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845	42, 47
State ex re. Maisano v. Mitchell, 155 Conn. 256, 231 A.2d. 539, 542.....	66
State v. Carter, 27 N.J.L. 499	30
Stenberg v. Carhart, 530 U.S. 914 (2000)	50, 61
Talbot v. Janson, 3 U.S. 133 (1795).....	67
Talbot v. Janson, 3 U.S. 133 (1795) (headnotes, not within case)	12, 17
Tappan v. Gray, 3 Edw. Ch. 450	16
Tashjian v. Republican Party of Connecticut, 479 U.S. 208, 107 S.Ct. 544, 93 L.Ed.2d. 514 (1986)	12
Terry v. Adams, 345 U.S. 461, 469 470.....	16
The State of Rhode Island and Providence Plantations, Complainants v. the Commonwealth of Massachusetts, Defendant, 37 U.S. 657, 12 Pet. 657, 9 L.Ed. 1233 (1838)	33
U.S. v. Spelar, 338 U.S. 217 at 222.....	31
U.S. v. Will, 449 U.S. 200 (1980)	50, 56
United Euram Corp. v. Union of Soviet Socialist Republics, D.C N.Y. 1978, 461 F.Supp. 609	21
United States v. Bostwick, 94 U.S. 53, 66 (1877).....	63
United States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492	53, 57
United States v. Cruikshank, 92 U.S. 542 (1875).....	23
United States v. Kusche, D.C.Cal., 56 F.Supp. 201, 207, 208	66
United States v. Lovett, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252.....	53, 57
United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926)	63
United States v. Winstar Corp. 518 U.S. 839 (1996)	63
Updegraff v. Crans, 47 Pa.St. 103	16
Western and Atlantic Railroad v. Henderson, 279 U.S. 639 (1929).....	55
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	50, 61
White v. Berry, 171 U.S. 366 (1898)	11, 16
Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933).....	42, 47
Willing v. Chicago Auditorium Association, 277 U.S. 274, 289, 48 S.Ct. 507, 72 L.Ed. 880.....	52
Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 (9th Cir. 01/12/2006)	63
Yessenin-Bolpin v. Novosti Press Agency 443 F.Supp. 849, 852 (S.D.N.Y. 1978)	21
Yick Wo v. Hopkins, 118 U.S. 356 (1885)	59
Yick Wo v. Hopkins, 118 U.S. 356, 370, 6 S.Ct. 1064, 1071, 30 L.Ed. 220	15

Other Authorities

Political Jurisdiction

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.004, Rev. 6-24-2014

19 Corpus Juris Secundum (C.J.S.), Corporations, §884 (2003).....	33
2 Bouv. Inst. n. 2279, 2327	53
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992)	50, 61
3 Co. Inst. 23	53
81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003)	20, 33
Amar, Marbury, Section 13, and the Original Jurisdiction of the Supreme Court, 56 U.Chi.L.Rev. 443, 451, n. 43 (1989). 41	
Babylon the Great is Falling, Jack Hook.....	37
Black’s Law Dictionary.....	60
Black’s Law Dictionary, 6th Edition, p. 647.....	32
Black’s Law Dictionary, 6th Edition, p. 648.....	32
Black’s Law Dictionary, Sixth Edition, p. 1159.....	15
Black’s Law Dictionary, Sixth Edition, p. 1407.....	66
Black’s Law Dictionary, Sixth Edition, p. 165.....	57
Black’s Law Dictionary, Sixth Edition, p. 269.....	34
Black’s Law Dictionary, Sixth Edition, p. 276.....	39
Black’s Law Dictionary, Sixth Edition, p. 485.....	13, 21, 67, 69
Black’s Law Dictionary, Sixth Edition, p. 648.....	20
Black’s Law Dictionary, Sixth Edition, p. 668.....	61
Black’s Law Dictionary, Sixth Edition, p. 97.....	54
Black’s Law Dictionary, Sixth Edition, pp. 1158-1159	11
Board of Tax Appeals.....	52
Bouvier’s Maxims of Law, 1856.....	35, 53
Buckner v. Finley, 2 Pet. 586 (1829).....	32
Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24.....	69
Confucius	35
Corporatization and Privatization of the Government, Form #05.024	19
Corpus Juris Secundum (C.J.S.), Domicile, §31 (2003).....	32
Correcting Erroneous Information Returns, Form #04.001.....	66
Court of International Trade.....	40
Delegation of Authority Order from God to Christians, Form #13.007	26
Department of State Website.....	20
Department of the Treasury.....	54
Department of Treasury.....	41
Devil’s Advocate: Lawyers-What We Are Up Against, SEDM	36
Flawed Tax Arguments to Avoid, Form #08.004, Section 3.....	39
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13	60
Foreign Relations Law of the United States, Sec. 452, p. 399-401 (1986)	20
Form #05.003	36
Government Conspiracy to Destroy the Separation of Powers, Form #05.023	54, 61
Government Instituted Slavery Using Franchises, Form #05.030.....	65
Government Instituted Slavery Using Franchises, Form #05.030, Section 21	64
Government Instituted Slavery Using Franchises, Form #05.030, Section 21.6.....	45
Government Instituted Slavery Using Franchises, Form #05.030, Sections 16-17	57
Great IRS Hoax, Form #11.302, Chapter 2	24
Great IRS Hoax, Form #11.302, Section 4.11.2.....	19
H. Dubroff, The United States Tax Court 47-175 (1979).....	41
Headless Fourth Branch	41
House of Representatives	42
Internal Revenue Service.....	41
IRS Form 1040	19, 22
IRS Form 1040 plus 2555	19
IRS Form 1040NR	19
IRS Form W-4.....	22
IRS Forms W-4 or 1040.....	43
James Madison, The Federalist No. 51 (1788).....	33
Judge Benedict	72
Justice Antonin Scalia	40, 56

Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).....	65
Legal Deception, Propaganda, and Fraud, Form #05.014	50, 62
Meaning of the Word “Frivolous”, Form #05.027	61
Minimum Contacts Doctrine	62
Note, Breaking Out of the Capitalist Paradigm: The Significance of Ideology in Determining the Sovereign Immunity of Soviet and Eastern-Bloc Commercial Entities, 2 Hous. J. Int'l. L. 425 (1980).....	21
Note, Foreign Sovereign Immunity: Communist and Socialist Organizations - Effects of State's System of Property Ownership on Determination of Agency or Instrumentality Status Under the Foreign Sovereign Immunities Act of 1976, 9 Ga. J. Int'l & Comp. L. 111 (1979).....	21
PAULSEN, ETHICS (Thilly's translation), chap. 9	33
President Barack Obama	37
President Obama Admits People of Faith are foreigners and strangers in their own society, SEDM Youtube Channel	37
President Ronald W. Reagan.....	35
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	60, 61
Problems with Atheistic Anarchism, Form #08.020	26
Proof That There is a “Straw Man”, Form #05.042	60
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2.....	33
Reasonable Belief About Income Tax Liability, Form #05.007.....	61, 66
Requirement for Reasonable Notice, Form #05.022	61
Restatement, Second, Conflicts, §3.....	66
SEDM About Us Page, Section 2: Mission Statement	30
SEDM Jurisdictions Database Online, Litigation Tool #09.004	62
SEDM Jurisdictions Database, Litigation Tool #09.003	62
Separation of Powers Doctrine	54
Social Security Form SS-5	22
Tax Court	41
The Law of Nations, Vattel	25
Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283	57
Thomas Jefferson: 1st Inaugural, 1801. ME 3:320.....	34
U.S. Circuit Court.....	62
U.S. District Court.....	53, 62, 65
U.S. Supreme Court	23, 24, 37, 39, 47, 51, 58, 59, 61
U.S. Tax Court	37, 40, 41, 42, 43, 45, 47, 51, 52, 53, 56, 62, 65, 66
Vatt. Law Nat. pp. 92, 93	23, 25
Voltaire.....	35
What Happened to Justice?, Form #06.012	37, 51, 60
What is Mystery Babylon? Book-Sheldon Emry	37
What is Mystery Babylon? Sermons, Sermon tapes 8527a through 8537b-Sheldon Emry.....	37
Why All Law is Religious in Nature, Family Guardian Fellowship.....	26
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002.....	15, 22, 51
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 8.....	36
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037.....	15, 34, 60, 64
Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006.....	15, 18, 21, 69
Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008 ..	45, 46, 60

Scriptures

1 John 2	32
1 John 2:15-17.....	23
1 John 3	32
1 Sam. 10:5.....	26
1 Sam. 8:10-18	36
1 Sam. 8:19-20	35
1 Sam. 8:4-9	32
2 Cor. 5:20-21	31
2 Corinthians 6:17-18.....	23

Adam and Eve	27
Amos 4:1; 6:1	26
Apostle Paul	28
Daniel 2:35	26
Deut. 28:1-14.....	26
Eph. 2:2-19.....	27
Eph. 4:17-24.....	28
Eph. 6:14-20.....	31
Exodus 19.....	26
Exodus 23:32-33	35
Exodus 23:8.....	59
Galatians 5:18.....	28
Garden of Eden.....	27
Genesis 10	26
Heaven.....	25
Isaiah 30:1-5.....	36
Isaiah 42:21-25	35
James 1:27.....	23
James 2	28
James 4:4	23
Jer. 5:26-31.....	35
Jesus	30, 34
John 14:2	26
John 15:19-21	32
Judges 2:1-4	34
Judges 21:25.....	59
Luke 16:13	22
Matt. 13	32
Matt. 13:41	26
Matt. 23:28.....	26
Matt. 24:12.....	26
Matt. 4:8-11.....	34
Matt. 7:23	26
Matt. 8:19-20.....	32
Matt. 9	26
Matthew 4:8	26
Micah 4:2	26
Nehemiah 8:1-6.....	29
Nehemiah 9:1-3.....	30
Nimrod	26, 36
Philippians 3:20.....	23
Prov. 2:21-22.....	28
Prov. 3:30	34
Psalms 15	26
Rev. 19:19	34, 73
Rev. 21:9-21	30
Rev. 22:14-15	29
Ten Commandments	26
The Open Bible, New King James Version, Thomas Nelson Publishers, 1997, p. 340	59

1 Introduction and definition

2 The subject of how to distinguish between “legal questions” and “political questions” is an often overlooked area of law that
3 can have dramatic affects especially in relation to the subjects of taxation, sovereignty, and freedom. The reason an
4 understanding of this matter is important is that courts will frequently interfere especially in tax cases with a party’s chosen
5 domicile or citizenship in order to compel them to become a “taxpayer”. Most litigants don’t realize that this actually amounts
6 to an abuse of jurisdiction and produces a void judgment and they lack the ability to explain why. Consequently, they allow
7 themselves to be needlessly victimized by a corrupted court. This memorandum will focus on providing legal authorities to
8 prove why courts which do this are violating their authority, breaking down the separation of powers, and involving
9 themselves in political matters or “political questions”. This information will provide standing to either challenge or dismiss
10 any ruling against them which adversely affects their choice of citizenship or domicile.

11 Black’s Law Dictionary, Sixth Edition defines “political questions” as follows:

12 *“Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their*
13 *purely political character, or because their determination would involve an encroachment upon the executive or*
14 *legislative powers.*

15 *“Political questions doctrine” holds that certain issues should not be decided by courts because their resolution*
16 *is committed to another branch of government and/or because those issues are not capable, for one reason or*
17 *another, of judicial resolution. Islamic Republic of Iran v. Pahlavi, 116 Misc.2d. 590, 455 N.Y.S.2d. 987, 990.*

18 *A matter of dispute which can be handled more appropriately by another branch of the government is not a*
19 *“justiciable” matter for the courts. However, a state apportionment statute is not such a political question as to*
20 *render it nonjusticiable. Baker v. Carr, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663.*
21 *[Black’s Law Dictionary, Sixth Edition, pp. 1158-1159]*

22 2 Authorities on “political questions”

23 Courts may not involve themselves in any strictly political question:

- 24 1. Baker v. Carr, 369 U.S. 186 (1962). Establishes criteria for determining jurisdiction to decide specific aspects of political
25 questions.
- 26 2. Luther v. Borden, 48 U.S. 1 (1849). Denied all court’s jurisdiction to hear strictly political matters.
- 27 3. Fletcher v. Tuttle, 151 Ill. 41, 37 N.E. 683 (1894). Defined “political rights”.
- 28 4. O’Brien v. Brown, 409 U.S. 1 (1972). Ruled that equity courts must refrain from interfering in the administration of the
29 internal affairs of a political party. The court will note that any number of people, including a single person, can defined
30 a political party.

31 Courts may not involve themselves in the affairs of a political party or its members:

- 32 1. Lynch v. Torquato, 343 F.2d. 370 (3rd Cir. 1965). Court dismissed petitioner’s challenge to the method of selecting the
33 Democratic County Committee and Chairman.
- 34 2. Farmer-Labor State Central Committee v. Holm, 227 Minn. 52, 33 N.W.2d. 831 (1948). Court ruled that “In factional
35 controversies within a party, where there is not controlling statute or clear right based on statute law, the courts will not
36 assume jurisdiction, but will leave the matter for determination within the party organization.. . Such a convention is a
37 deliberative body, and unless it acts arbitrarily, oppressively, or fraudulently, its final determination as to candidates, or
38 any other question of which it has jurisdiction, will be followed by the courts.”
- 39 3. White v. Berry, 171 U.S. 366 (1898). Ruled that court of equity will refrain from exercising jurisdiction over the
40 appointment or removal of public officers.

41 Courts may not compel participation in political parties or interfere with membership in them:

- 42 1. Democratic Party of U.S. v. Wisconsin, ex re. LaFollette, 450 U.S. 107, 101 S.Ct. 1010, 67 L.Ed.2d. 82 (1981). Court
43 ruled that freedom of political association “necessarily presupposes the freedom to identify the people who comprise the
44 association, and to limit the association to those people only.”

1 2. Tashjian v. Republican Party of Connecticut, 479 U.S. 208, 107 S.Ct. 544, 93 L.Ed.2d. 514 (1986): Ruled that a state
2 could not constitutionally require that voters in party primaries be registered members of that party.

3 The criteria for determining whether a question is a “political question” is best described in *Baker v. Carr*, which was
4 explained in *Nixon v. United States*, 506 U.S. 224 (1993) as follows:

5 *“A controversy is nonjusticiable -- i.e., involves a political question -- where there is a textually demonstrable*
6 *constitutional commitment of the issue to a coordinate political department; or a lack of judicially discoverable*
7 *and manageable standards for resolving it. . . .”*
8 *[Nixon v. United States, 506 U.S. 224 (1993)]*

9 The second criteria above: “or a lack of judicially discoverable and manageable standards for resolving it” is explained in the
10 same case:

11 *The majority states that the question raised in this case meets two of the criteria for political questions set out in*
12 *Baker v. Carr, 369 U.S. 186 (1962). It concludes first that there is “a textually demonstrable constitutional*
13 *commitment of the issue to a coordinate political department.” It also finds that the question cannot be resolved*
14 *for “a lack of judicially discoverable and manageable standards.” Ante, at 228.*

15 *Of course the issue in the political question doctrine is not whether the constitutional text commits exclusive*
16 *responsibility for a particular governmental function to one of the political branches. There are numerous*
17 *instances of this sort of textual commitment, e.g., Art. I, 8, and it is not thought that disputes implicating these*
18 *provisions are nonjusticiable. Rather, the issue is whether the Constitution has given one of the political branches*
19 *final responsibility for interpreting the scope and nature of such a power.*

20 *Although Baker directs the Court to search for “a textually demonstrable constitutional commitment” of such*
21 *responsibility, there are few, if any, explicit and unequivocal instances in the Constitution of this sort of textual*
22 *commitment. Conferral on Congress of the power to “Judge” qualifications of its Members by Art. I, 5, may, for*
23 *example, preclude judicial review of whether a prospective member in fact meets those qualifications. See Powell*
24 *v. McCormack, 395 U.S. 486, 548 (1969). The courts therefore are usually left to infer the presence of a political*
25 *question from the text and structure of the Constitution. In drawing the inference that the Constitution has*
26 *committed final interpretive authority to one of the political branches, courts are sometimes aided by textual*
27 *evidence that the judiciary was not meant to exercise judicial review - a coordinate inquiry expressed in Baker’s*
28 *“lack of judicially discoverable and manageable standards” criterion. See, e.g., Coleman v. Miller, 307 U.S. 433,*
29 *452 -454 (1939), where the Court refused to determine [506 U.S. 224, 241] the lifespan of a proposed*
30 *constitutional amendment, given Art. V’s placement of the amendment process with Congress and the lack of any*
31 *judicial standard for resolving the question. See also id., at 457-460 (Black, J., concurring).*
32 *[Nixon v. United States, 506 U.S. 224 (1993)]*

33 **Choice of “Citizenship” is a strictly political question**

34 The U.S. Supreme Court admitted that CONSTITUTIONAL “citizenship” is a “political tie”, when it held:

35 *“Citizenship is a political tie; allegiance is a territorial tenure. [. . .] The doctrine is, that allegiance cannot be*
36 *due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing*
37 *allegiance from a previous, sovereign....”*
38 *[Talbot v. Janson, 3 U.S. 133 (1795) (headnotes, not within case)]*

39 Consistent with the above, it and lower courts have also described constitutional citizenship as a POLITICAL status rather
40 than a CIVIL or STATUTORY status:

41 *“This section contemplates two sources of citizenship, and two sources only,-birth and naturalization. The*
42 *persons declared to be citizens are ‘all persons born or naturalized in the United States, and subject to the*
43 *jurisdiction thereof.’ The evident meaning of these last words is, not merely subject in some respect or degree to*
44 *the jurisdiction of the United States, but completely subject to their [plural, not singular, meaning states of the*
45 *Union] political jurisdiction, and owing them [the state of the Union] direct and immediate*
46 *allegiance. And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time*
47 *of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth*
48 *cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the*
49 *naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired.”*
50 *[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898)]*

51 *“Pursuing further the application of the statute now before us, in Baldwin v. Franks, supra, it was held the*
52 *word ‘citizen’ means citizen of the United States in a political sense, and did not include a resident Chinese.”*
53 *[Powe v. United States, 109 F.2d. 147 (1940)]*

1 Consequently, a court which interferes with one's voluntary choice of citizenship is involving itself in a strictly "political
2 matter". However, courts may intervene in preventing the oppression of political right which spring from one's citizenship.
3 For instance, the statute below protects people based on their citizenship status:

4 [TITLE 8 > CHAPTER 12 > SUBCHAPTER II > Part VIII > § 1324b](#)
5 [§ 1324b. Unfair immigration-related employment practices](#)

6 *Prohibition of discrimination based on national origin or citizenship status*

7 (3) "Protected individual" defined

8 *As used in paragraph (1), the term "protected individual" means an individual who—*

9 (A) *is a citizen or national of the United States, or*

10 **4 Choice of "Domicile" is a strictly political question**

11 Black's Law Dictionary defines "domicile" as follows:

12 "**domicile**. A person's legal home. That place where a man has his true, fixed, and **permanent home** and
13 principal establishment, and to which whenever he is absent he has **the intention of** returning. *Smith v. Smith*,
14 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's
15 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place
16 to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one
17 residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual**
18 **residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise**
19 **the privilege of voting and other legal rights and privileges.**"
20 [*Black's Law Dictionary, Sixth Edition, p. 485*]

21 Domicile is based on the coincidence of a voluntary commitment of allegiance and consent and physical presence. The
22 voluntary commitment of allegiance constitutes essentially political allegiance to the regional government, which becomes
23 the protector and sovereign of those claiming allegiance. That allegiance manifests itself through obedience to the law of the
24 place where one claims "domicile":

25 "*Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The*
26 *one is a compensation for the other; allegiance for protection and protection for allegiance.*"
27 [*Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)*]

28 "**Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit**
29 **or sojourn, is an adequate basis for taxation, including income, property, and death taxes.** Since the Fourteenth
30 Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates universally**
31 **reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously**
32 **includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of
33 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration
34 being a tax on realty laid by the state in which the realty is located."
35 [*Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)*]

36 We make our intention known of selecting a domicile by virtue of the government forms we fill out. This would include
37 voter registration, change of address forms, driver's license applications, marriage license applications, income tax forms,
38 etc.

39 **This right of domicile, he continues, is not established unless the person makes sufficiently known his intention**
40 **of fixing there, either tacitly or by an express declaration.** *Vatt. Law Nat.* pp. 92, 93.
41 [*Fong Yue Ting v. United States, 149 U.S. 698 (1893)*]

42 If the choice of domicile has not been directly identified on a government form then several other additional factors are
43 considered by courts to determine domicile:

- 44
- 45 1. Continuous presence in the state.
- 46 2. Payment of ad valorem (property) taxes.
- 47 3. Payment of personal income taxes.
- 48 4. Reliance upon state sources for financial support.

- 1 5. Domicile in the state of family, or other relatives, or persons legally responsible for the person.
- 2 6. Former domicile in the state and maintenance of significant connections therein while absent.
- 3 7. Ownership of a home or real property.
- 4 8. Admission to a licensed practicing profession in the state.
- 5 9. Long term military commitments in the state.
- 6 10. Commitments to further education in the state indicating an intent to stay here permanently.
- 7 11. Acceptance of an offer of permanent employment in the state.
- 8 12. Location of spouse's employment, if any.
- 9 13. Address of student listed on selective service (draft or reserves) registration.

10 Other factors indicating an intent to make a state one's domicile may be considered. Normally, the following circumstances
 11 do not constitute evidence of domicile sufficient to effect classification as a domiciliary:

- 12 1. Voting or registration for voting.
- 13 2. The lease of living quarters.
- 14 3. A statement of intention to acquire a domicile in state.
- 15 4. Automobile registration; address on driver's license; payment of automobile taxes.
- 16 5. Location of bank or saving accounts.

17 **5 Civil and Political statuses**

18 We have taken the type to distinguish civil statuses associated with domicile to political statuses associated with nationality.
 19 Our findings are summarized in the table below:

20 **Table 1: Civil and political status**

<i>Location of birth</i>	<i>Political status</i>	<i>Civil status if domiciled WITHIN "United States**"</i>	<i>Civil status if domiciled WITHOUT "United States**"</i>
"United States**" per 8 U.S.C. §1101(a)(38), per 8 U.S.C. §1101(a)(36), 8 C.F.R. §215.1(f)	"national of the United States**" per 8 U.S.C. §1101(a)(22)	Statutory "citizen of the United States** at birth" per 8 U.S.C. §1401; "United States person" per 26 U.S.C. §7701(a)(30)	"non-citizen national of the United States**" per 8 U.S.C. §1452
"outlying possession of United States" per 8 U.S.C. §1101(a)(29)	"non-citizen national of the United States**" per 8 U.S.C. §1101(a)(22)(B)	"non-citizen national of the United States** at birth" per 8 U.S.C. §1408 and 8 U.S.C. §1452 "United States** person" per 26 U.S.C. §7701(a)(30)	"non-citizen national of the United States**" per 8 U.S.C. §1408, 8 U.S.C. §1452
A Constitutional Union state	Constitutional "citizen of the United States****" per 14th Amendment; "national" of the United States of America per 8 U.S.C. §1101(a)(21)	"United States** person" per 26 U.S.C. §7701(a)(30)	"nonresident alien" per 26 U.S.C. §7701(b)(1)(B) if a public officer "non-resident NON-person" if not a public officer
A foreign country	Foreign "national" per 8 U.S.C. §1101(a)(21) "alien" per 8 U.S.C. §1101(a)(3)	"resident" (alien) per 26 U.S.C. §7701(b)(1)(A) "United States** person" per 26 U.S.C. §7701(a)(30)	"nonresident alien" per 26 U.S.C. §7701(b)(1)(B) if a public officer "non-resident NON-person" if not a public officer

21 For further information on the differences between civil status and political status, see:

1. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002. Describes the origin of “civil status”.
<http://sedm.org/Forms/FormIndex.htm>
2. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037 – describes all statutory civil law as law for government and not private people or humans.
<http://sedm.org/Forms/FormIndex.htm>
3. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006. Describes how nationality and domicile interact with each other to determine both the civil status and political status of the person.
<http://sedm.org/Forms/FormIndex.htm>

6 Political Rights derive from the coincidence of “nationality” and “domicile”

Black’s Law Dictionary defines “political rights” as follows:

“Political rights. Those which may be exercised in the formation or administration of the government. Rights of citizens established or recognized by constitutions which give them the power to participate directly or indirectly in the establishment or administration of government.”
[Black’s Law Dictionary, Sixth Edition, p. 1159]

The origins of political rights are usually in the individual’s domicile. The California Constitution, Article II, Section 2, declares the following qualifications for voting:

[California Constitution, Article II, Section 2](#)

SEC. 2. A United States citizen 18 years of age and resident in this State may vote.

The California Election Code § 349 then defines the meaning of “residence” for the purposes of voting, which is equated there with “domicile”:

California Election Code
[349. \(a\) “Residence” for voting purposes means a person’s domicile.](#)

(b) The domicile of a person is that place in which his or her habitation is fixed, wherein the person has the intention of remaining, and to which, whenever he or she is absent, the person has the intention of returning. At a given time, a person may have only one domicile.

(c) The residence of a person is that place in which the person’s habitation is fixed for some period of time, but wherein he or she does not have the intention of remaining. At a given time, a person may have more than one residence.

Therefore, at least in California, a person may not become a registered voter *without* a “domicile” in the state. A person who registers to vote is volunteering to involve him or her self in political affairs and act essentially as a “public officer”, who directs or influences the affairs of the government. Voting also is described as a franchise by the U.S. Supreme Court:

“Long ago in [Yick Wo v. Hopkins](#), 118 U.S. 356, 370, 6 S.Ct. 1064, 1071, 30 L.Ed. 220 the Court referred to ‘the political franchise of voting’ as a ‘fundamental political right, because preservative of all rights.’ Recently in [Reynolds v. Sims](#), 377 U.S. 533, 561—562, 84 S.Ct. 1362, 1381, 12 L.Ed.2d. 506, we said, ‘Undoubtedly, the right of suffrage is a fundamental matter in a free and democratic society. Especially since the right to exercise the franchise in a free and unimpaired manner is preservative of other basic civil and political rights, any alleged infringement of the right of citizens to vote must be carefully and meticulously scrutinized.’ There we were considering charges that voters in one part of the State had greater representation per person in the State Legislature than voters in another part of the State. We concluded:

*‘A citizen, a qualified voter, is no more nor no less so because he lives in the city or on the farm. This is the clear and strong command of our Constitution’s Equal Protection Clause. This is an essential part of the concept of a government of laws and not men. This is at the heart of Lincoln’s vision of ‘government of the people, by the people, (and) for the people.’ The Equal Protection Clause demands no less than substantially equal state legislative representation for all citizens, of all places as well as of all races.’ *Id.*, at 568, 84 S.Ct. at 1385.”*

[*Harper v. Virginia State Board of Elections* *Butts v. Harrison*, 383 U.S. 663, 86 S.Ct. 1079, 16 L.Ed.2d. 169, 1965 WL 130114 (1966)]

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58

“The National Government and the States may not deny or abridge the right to vote on account of race. The Amendment reaffirms the equality of races at the most basic level of the democratic process, the exercise of the voting franchise. It protects all persons, not just members of a particular race. Important precedents give instruction in the instant case. The Amendment was quite sufficient to invalidate a grandfather clause that did not mention race but instead used ancestry in an attempt to confine and restrict the voting franchise. Guinn v. United States, 238 U.S. 347, 364 365; and it sufficed to strike down the white primary systems designed to exclude one racial class (at least) from voting, see, e.g., Terry v. Adams, 345 U.S. 461, 469 470.”

[Rice v Cayetano, 528 U.S. 495, 120 S.Ct. 1044, 145 L.Ed.2d. 1007 (2000)]

Below is how the U.S. Supreme Court describes the exercise of this sovereignty of “We the People” over their servants in government, which is implemented in part by what it calls “the political franchise of voting”:

“The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct [run] the government through their representatives [servants]. They are what we familiarly call the ‘sovereign people,’ and every citizen is one of this people, and a constituent member of this sovereignty. ...”
[Boyd v. State of Nebraska, 143 U.S. 135 (1892)]

This supervision over the affairs of government by “We the People” as individuals occurs both as a voter and as a jurist. *White v. Berry*, 171 U.S. 366 (1898) ruled that courts of equity may not interfere with the appointment or removal of public officers.

In *Sawyer’s Case*, 124 U.S. 200, 223, 8 S.Sup.Ct. 482, Chief Justice Waite, in a dissenting opinion, said that he was not prepared to hold that an officer of a municipal government could not, under any circumstances, apply to a court of chancery to restrain the municipal authorities from proceeding to remove him from his office without authority of law; that there might be cases when the tardy remedies of quo warranto, certiorari, and other like writs, would be entirely inadequate. In that view of the jurisdiction of equity the writer of this opinion concurred at the time the court disposed of that case.

But the court in its opinion in that case observed that, under the constitution and laws of the United States, the distinction between common law and equity, as existing in England at the time of the separation of the two countries, had been maintained, although both jurisdictions were vested in the same courts, and held that a court of equity had no jurisdiction over the appointment and removal of public officers, and that to sustain a bill in equity to restrain or relieve against proceedings for the removal of public officers would invade the domain of the courts of common law, or of the executive and administrative departments of the government.

After referring to numerous authorities, American and English, in support of the general proposition that a court of chancery had no power to restrain criminal proceedings unless they had been instituted by a party to a suit already [171 U.S. 366, 377] pending before it, and to try the same right that was in issue there, the court proceeded: ‘It is equally well settled that a court of equity has no jurisdiction over the appointment and removal of public officers, whether the power of removal is vested, as well as that of appointment, in executive or administrative boards or officers, or is intrusted to a judicial tribunal. The jurisdiction to determine the title to a public office belongs exclusively to the courts of law, and is exercised either by certiorari, error, or appeal, or by mandamus, prohibition, quo warranto, or information in the nature of a writ of quo warranto, according to the circumstances of the case, and the mode of procedure established by common law or by statute. No English case has been found of a bill for an injunction to restrain the appointment or removal of a municipal officer. But an information in the court of chancery for the regulation of Harrow School, within its undoubted jurisdiction over public charities, was dismissed so far as it sought a removal of governors unlawfully elected; Sir William Grant saying, ‘This court, I apprehend, has no jurisdiction of regard either to the election or a motion of court, I apprehend, has no jurisdiction with *General v. Clarendon*, 17 Ves. 488, 491. In the courts of the several states the power of a court of equity to restrain by injunction the removal of a municipal officer has been denied in many well- considered cases;’ citing *Tappan v. Gray*, 3 Edw. Ch. 450, reversed by Chancellor Walworth on appeal (9 Paige, 507, 509, 512), whose decree was affirmed by the court of errors (7 Hill, 259); *Hagner v. Heyberger*, 7 Watts & S. 104; *Updegraff v. Crans*, 47 Pa.St. 103; *Cochrane v. McCleary*, 22 Iowa 75; *Delehanty v. Warner*, 75 Ill. 185; *Sheridan v. Colvin*, 78 Ill. 237; *Beebe v. Robinson*, 52 Ala. 66; and *Moulton v. Reid*, 54 Ala. 320.

The rule established in *Sawyer’s Case* was applied in *Morgan v. Nunn*, 84 Fed. 551, in which Judge Lurton said that ‘a court of equity will not, by injunction, restrain an executive officer from making a wrongful removal of a subordinate appointee, nor restrain the appointment of another.’ Similar decisions have been made in other circuit courts of [171 U.S. 366, 378] the United States by Judges Pardee and Newman, in *Couper v. Smyth* (N. D. Ga.) 84 Fed. 757; by Judge Kirkpatrick, in *Page v. Moffett* (D. N. J.) 85 Fed. 38; by Judge Jenkins, in *Carr v. Gordon* (N. D. Ill.) 82 Fed. 373, 379; and by judge Baker, in *Taylor v. Kercheval* (D. Ind.) Id. 497, 499.
[*White v. Berry*, 171 U.S. 366 (1898)]

1 Therefore, no court can interfere with your political choice of domicile and thereby preclude you from involving yourself in
2 the administration of government as a public officer or within the domicile of your choice.

3 **7 Statutory citizenship and domicile compared**

4 Both “citizenship” and “domicile” depend on allegiance. For instance, our description of “domicile” in section 4 revealed
5 that it is based on allegiance in exchange for protection. Being a statutory “citizen” also has a prerequisite of allegiance. For
6 instance:

7 [TITLE 8 > CHAPTER 12 > SUBCHAPTER III > Part I > § 1401](#)
8 [§ 1401. Nationals and citizens of United States at birth](#)

9 *The following shall be **nationals** and citizens of the United States at birth:*

10 *(a) a person born in the United States, and subject to the jurisdiction thereof;*

11 A “national” is then defined as a person who “owes allegiance”:

12 [TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101.](#)
13 [Sec. 1101. - Definitions](#)

14 *(a) (21) The term "national" means a person owing permanent allegiance to a state.*

15 The only difference between “citizenship” and “domicile” is therefore the object of allegiance. Allegiance, which must be
16 voluntary, is what makes both of them a political relation and the expression of a First Amendment right of free political
17 association. With “citizenship”, the allegiance is directed towards a “state”.

18 *“There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies
19 an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons
20 associated becomes a member of the nation formed by the association. **He owes it allegiance and is entitled to
21 its protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a
22 compensation for the other; allegiance for protection and protection for allegiance.**”*

23 *“For convenience it has been found necessary to give a name to this membership. The object is to designate by a
24 title the person and the relation he bears to the nation. For this purpose the words 'subject,' 'inhabitant,' and
25 'citizen' have been used, and the choice between them is sometimes made to depend upon the form of the
26 government. **Citizen is now more commonly employed, however, and as it has been considered better suited to
27 the description of one living under a republican government, it was adopted by nearly all of the States upon
28 their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the
29 Constitution of the United States. When used in this sense it is understood as conveying the idea of membership
30 of a nation, and nothing more.**”
31 *[Minor v. Happersett, 88 U.S. 162 (1874)]**

32 With “domicile”, the allegiance is directed at the local government, which is a child or creation of a superior “state”.
33 Regardless, both of these relations are entirely and exclusively “political”, and cannot exist without either the tacit or express
34 “consent of the governed”, as the Declaration of Independence requires. Below is how the U.S. Supreme Court compared
35 “allegiance” with “citizenship”:

36 ***“Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact;
37 allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure.
38 Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is constitutional;
39 allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is communicable; allegiance
40 is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such essential differences, the
41 doctrine of allegiance is inapplicable to a system of citizenship; which it can neither serve to controul, nor to
42 elucidate. And yet, even among the nations, in which the law of allegiance is the most firmly established, the law
43 most pertinaciously enforced, there are striking deviations that demonstrate the invincible power of truth, and
44 the homage, which, under every modification of government, must be paid to the inherent rights of man.....The
45 doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the
46 strongest evidence of withdrawing allegiance from a previous, sovereign.....”**
47 *[Talbot v. Janson, 3 U.S. 133 (1795) (headnotes, not within case)]**

1 The implication of the preceding quote is that if allegiance derived from domicile and that derived from citizenship are in
2 conflict, then one has to take precedence because conflicting allegiances are not allowed. The practical considerations of life
3 would lead most rational people to place the importance of allegiance from domicile above that of citizenship.

4 Citizenship and domicile are complementary aspects that fix a person's political affiliations, associations and relationships
5 under the First Amendment:

- 6 1. "Nationality" (8 U.S.C. §1101(a)(21)) associates the individual with a group of people occupying a political community
7 called a "state".
- 8 2. "Domicile" associates the individual with the government of local general jurisdiction in the area where he lives, and
9 thereby fixes his relationship to his immediate neighbors and his political rights in relation to those neighbors. Domicile
10 requires the coincidence of intent with present or past physical presence. This court cannot determine my "intent" or
11 compel me to consent, and therefore it cannot make me subject to its laws under Federal Rule of Civil Procedure 17(b)
12 without my explicit, informed, written consent, which do not and will not give.
- 13 3. A human being whose "nationality" and "domicile" coincide and intersect within the same communities becomes a
14 "citizen". If they do not match, then he becomes a "national" but not a "citizen" under 8 U.S.C. §1101(a)(21) and/or 8
15 U.S.C. §1101(a)(22)(B). See the following link, section 2 for a complete and very thorough explanation of this:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

16 The table below, from the above link, describes the affect that changes in domicile have on citizenship status in the case
17 of both "foreign nationals" and "domestic nationals". A "domestic national" is anyone born anywhere within any one
18 of the 50 states on nonfederal land or who was born in any territory or possession of the United States. A "foreign
19 national" is someone who was born anywhere outside of these areas. The jurisdiction mentioned in the right three
20 columns is the "federal zone".
21
22

1 **Table 2: Effect of domicile on citizenship status**

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)	Without the “United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations states of the Union Federal possessions
Tax Status	“U.S. Person” 26 U.S.C. §7701(a)(30)	“U.S. Person” 26 U.S.C. §7701(a)(30)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3)(ii) “Non-resident NON-person” if NOT a public officer in the U.S. government
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	<u>IRS Form 1040NR</u> : “alien individuals”, “nonresident alien individuals” <u>No filing requirement</u> : “non-resident NON-person”
Status if “national of the United States**” per 8 U.S.C. §1101(a)(22)	“national and citizen of the United States** at birth” per 8 U.S.C. §1401 and “citizen of the United States**” per 8 U.S.C. §1101(a)(22)(A) if born in on federal territory. (Not required to file if physically present in the “ United States ” because no statute requires it)	Citizen abroad 26 U.S.C. §911 (Meets presence test)	“non-citizen National” if born in a state of the Union 8 U.S.C. §1408 , 8 U.S.C. §1452 , and 8 U.S.C. §1101(a)(22)(B) if born in a possession.
Status if FOREIGN “national” pursuant to 8 U.S.C. §1101(a)(21)	“Resident alien” 26 U.S.C. §7701(b)(1)(A)	“Resident alien abroad” 26 U.S.C. §911 (Meets presence test)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3)(ii) “Non-resident NON-person” if NOT a public officer in the U.S. government

2 **NOTES:**

- 3 1. “United States” is defined as federal territory within 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d), and
4 4 U.S.C. §110(d). It does not include any portion of a Constitutional state of the Union.
- 5 2. The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure
6 “government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and*
7 *Privatization of the Government*, Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
- 8 3. “nationals” of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the
9 Union or a foreign country, are “nationals” but not “citizens” under federal law. They also qualify as “nonresident aliens”
10 under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if and only if they are engaged in a public office. See sections 4.11.2 of the *Great IRS*
11 *Hoax*, Form #11.302 for details.
- 12 4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in
13 IRS publications.
- 14 5. “FEDERAL ZONE”=District of Columbia and territories of the United States in the above table

1 6. The term “individual” as used on the IRS Form 1040 means an “alien” engaged in a “trade or business”. All “taxpayers”
2 are “aliens” engaged in a “trade or business”. This is confirmed by 26 C.F.R. §1.1441-1(c)(3), 26 C.F.R. §1.1-1(a)(2)(ii),
3 and 5 U.S.C. §552a(a)(2). Statutory “U.S. citizens” as defined in 8 U.S.C. §1401 are not “individuals” unless temporarily
4 abroad pursuant to 26 U.S.C. §911 and subject to an income tax treaty with a foreign country. In that capacity, statutory
5 “U.S. citizens” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax treaty.

6 **8 The Foreign Sovereign Immunities Act Protects State Citizens from Changes in their** 7 **Domicile and Citizenship by the Courts**

8 The Legal Encyclopedia and other sources confirm that the U.S. government is a “foreign state” in relation to a state of the
9 Union:

10 *Foreign States: “Nations outside of the United States...Term may also refer to another state; i.e. a sister state.*
11 *The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the*
12 *action is brought; and hence, one state of the Union is foreign to another, in that sense.”*
13 *[Black’s Law Dictionary, Sixth Edition, p. 648]*
14

15 *“Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or*
16 *independent foreign states, except in so far as the United States is paramount as the dominating government, and*
17 *in so far as the states are bound to recognize the fraternity among sovereignties established by the federal*
18 *Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and*
19 *judicial proceedings of the other states...”*
20 *[81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003)]*

21 Therefore, those serving as jurists or voters within a state of the Union amount to “agencies or instrumentalities of a foreign
22 state” and are immune from federal jurisdiction under the Foreign Sovereign Immunities Act, 28 U.S.C. §1602.

23 [TITLE 28 > PART IV > CHAPTER 97 > § 1604](#)
24 [§ 1604. Immunity of a foreign state from jurisdiction](#)

25 *Subject to existing international agreements to which the United States is a party at the time of enactment of this*
26 *Act a foreign state shall be immune from the jurisdiction of the courts of the United States and of the States except*
27 *as provided in sections 1605 to 1607 of this chapter.*

28 A person such as a jurist or voter, who participates in the political affairs of a foreign sovereign, such as a state of the Union,
29 is legally classified as an “agency or instrumentality of foreign state” under the Foreign Sovereign Immunities Act, 28 U.S.C.
30 §1602 et seq. Below is the description of what an “agency or instrumentality of a foreign state” is right off the Department
31 of State Website:

32 *Q. What is the difference between a foreign State, political subdivision, agency or instrumentality?*

33 *A. Section 1330(a) of the Act gives federal district courts original jurisdiction in personam against foreign states,*
34 *which are defined as including political subdivisions, agencies, and instrumentalities of foreign states. The Act*
35 *provides distinct methods of service on a foreign state or political subdivision (28 USC 1608(a)) or service on an*
36 *agency or instrumentality of a foreign state (28 USC 1608(b)). In order to serve the defendant, the claimant must*
37 *determine into which category the defendant falls. If in doubt, a claimant should serve the defendant according*
38 *to both sets of provisions. See Born & Westin, 340-344 (1989) and George, 19 Int’l Law. 51 (1985). **The term***
39 ***“political subdivisions” includes all governmental units beneath the central government, including local***
40 ***governments according to the Act’s legislative history. Section 1603(b) defines an “agency or instrumentality”***
41 ***of a foreign state as an entity***

42 *(1) which is a separate legal person, corporate or otherwise, and*
43 *(2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other*
44 *ownership interest is owned by a foreign state or political subdivision thereof, and*
45 *(3) which is neither a citizen of the a state of the United States as defined in Sec. 1332(c) and (d) nor created*
46 *under the laws of any third country.*

47 ***An instrumentality of a foreign state includes a corporation, association, or other juridical person a majority***
48 ***of whose shares or other ownership interests are owned by the state, even when organized for profit.*** For a
49 discussion of the responsibilities of states for the obligations of their instrumentalities, see Restatement (Third)
50 of the Foreign Relations Law of the United States, Sec. 452, p. 399-401 (1986). See also, the legislative history
51 of the Act at 1976 U.S. Code Cong. & Ad. News 6614-6618, in particular, which states in part: “**[A]s a general**
52 ***matter, entities which meet the definition of an “agency or instrumentality of a foreign state” could assume a***

1 variety of forms, organizations, such as a shipping line or an airline, a steel company, a central bank, an export
2 association, a governmental procurement agency or a department or ministry which acts and is suable in its
3 own name. *Id.* at 6614. For a discussion of case law regarding the status of quasi-commercial entities in socialist
4 states, see *Born & Westin*, p. 343-344 (1989); See also, Note, *Breaking Out of the Capitalist Paradigm: The*
5 *Significance of Ideology in Determining the Sovereign Immunity of Soviet and Eastern-Bloc Commercial Entities*,
6 2 *Hous. J. Int'l. L.* 425 (1980); Note, *Foreign Sovereign Immunity: Communist and Socialist Organizations -*
7 *Effects of State's System of Property Ownership on Determination of Agency or Instrumentality Status Under the*
8 *Foreign Sovereign Immunities Act of 1976*, 9 *Ga. J. Int'l & Comp. L.* 111 (1979); But see, *Yessenin-Bolpin v.*
9 *Novosti Press Agency* 443 *F.Supp.* 849, 852 (S.D.N.Y. 1978); *Outboard Marine Corp. v. Pezetel*, D.C. Del. 1978,
10 461 *F.Supp.* 384; *Harris v. VAO Intourist Moscow*, D.C. N.Y. 1979, 481 *F.Supp.* 1056; *United Euram Corp. v.*
11 *Union of Soviet Socialist Republics*, D.C.N.Y. 1978, 461 *F.Supp.* 609; *S&S Mach. Co. v. Masinen export import*,
12 706 *F.2d.* 411 (2d Cir.), cert. denied, 464 *U.S.* 850 (1983); *Edlow Int'l Co. v. Nuklearna Elektrarna Krsko*, 441
13 *F.Supp.* 827 (D.D.C. 1977); *Dayton v. Czechoslovak Socialist Republic*, 834 *F.2d.* 203 (D.C. Cir. 1987).
14 [SOURCE: http://travel.state.gov/law/info/judicial/judicial_693.html]

15 Therefore, courts of the United States may not interpose, especially in the political affairs of foreign sovereigns domiciled in
16 states of the Union in the exercise of their political rights such as voting, jury service, citizenship, or choice of domicile.
17 They may also not impute more than one domicile to a foreign sovereign, because under American legal jurisprudence, a
18 person can have only ONE domicile:

19 "domicile. A person's legal home. That place where a man has his true, fixed, and **permanent home** and
20 principal establishment, and to which whenever he is absent he has **the intention of** returning. *Smith v. Smith*,
21 206 *Pa.Super.* 310, 213 *A.2d.* 94. Generally, physical presence within a state and **the intention** to make it one's
22 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place
23 to which he **intends to** return even though he may actually reside elsewhere. **A person may have more than one**
24 **residence but only one domicile.** The legal domicile of a person is important since it, rather than the actual
25 residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise
26 the privilege of voting and other legal rights and privileges."
27 [*Black's Law Dictionary, Sixth Edition, p. 485*]

28 Some courts might try to ignorantly cite [28 U.S.C. §1603](#) as proof that a person born within and living within a state of the
29 Union is NOT an agency or instrumentality of a foreign state:

30 [TITLE 28 > PART IV > CHAPTER 97 > § 1603](#)
31 [§ 1603. Definitions](#)

32 For purposes of this chapter—

33 (a) A "foreign state", except as used in section 1608 of this title, includes a political subdivision of a foreign state
34 or an agency or instrumentality of a foreign state as defined in subsection (b).

35 (b) An "agency or instrumentality of a foreign state" means any entity—

36 (1) which is a separate legal person, corporate or otherwise, and

37 (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares
38 or other ownership interest is owned by a foreign state or political subdivision thereof, and

39 (3) which is **neither a citizen of a State of the United States as defined in section 1332 (c) and (d) of**
40 **this title, nor created under the laws of any third country.**

41
42 The term "citizen of a State of the United States" refers to a person who is born within and living within a federal territory or
43 possession. This is confirmed by the definition of "State" found in 4 U.S.C. §110(d):

44 [TITLE 4 > CHAPTER 4 > § 110](#)
45 [§ 110. Same: definitions](#)

46 As used in sections 105–109 of this title—

47 [. . .]

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

49 The following pamphlet also exhaustively proves that a person born within a state of the Union rather than a federal territory
50 or possession qualifies as a "national" but not a "citizen" under federal law, 8 U.S.C. §1101(a)(21) .

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

1 Therefore, those born within or domiciled within states of the Union are “foreign” with respect to federal legislative
2 jurisdiction and qualify as “foreign sovereigns” under the Foreign Sovereign Immunities Act (F.S.I.A.). Consequently, those
3 domiciled in states of the Union:

- 4 1. Can only file under diversity of citizenship jurisdiction pursuant to Article III, Section 2 of the Constitution of the United
5 States of America. Note that they may NOT assert diversity of citizenship pursuant to [28 U.S.C. §1332](#) because the
6 “State” referred to in 28 U.S.C. §1332(d) is a federal territory or possession and NOT a state of the Union.
- 7 2. Enjoy sovereign immunity from the jurisdiction of federal courts, subject to the exceptions found in [28 U.S.C. §1605](#)
8 relating mainly to commerce with the federal zone.
- 9 3. Are entitled to have their political choice of citizenship and domicile respected and recognized by every federal court.
10 Any court that does not do this is involving itself in “political questions”, and essentially is kidnapping the identity and
11 domicile of the person and transporting it to the federal zone, in violation of [28 U.S.C. §1201](#).
- 12 4. Surrender their sovereignty if they voluntarily execute any contracts with the federal government, and especially those
13 relating to commerce such as Social Security Form SS-5, IRS Form W-4, or IRS Form 1040.
- 14 5. Surrender their sovereignty and their constitutional rights and commit a crime under [28 U.S.C. §911](#) if they declare
15 themselves to be “citizens of the United States” under federal law.

16 [TITLE 18 > PART 1 > CHAPTER 43 > § 911](#)
17 [§ 911. Citizen of the United States](#)

18 *Whoever falsely and willfully represents himself to be a citizen of the United States shall be fined under this title*
19 *or imprisoned not more than three years, or both.*

20 The U.S. Congress has actually encouraged sovereigns in states of the Union to lie about their citizenship status as described
21 in item 5 above. [Article III](#), Section 2 of the Constitution is the only avenue of redress in federal courts for those who are
22 “nationals” but not “citizens” domiciled in states of the Union. [28 U.S.C. §1332](#) provides the equivalent of this portion of
23 the Constitution in the case of ONLY federal territories and possessions, to exclude states of the Union. Paragraph (b) of that
24 statute says that the minimum amount in controversy for a case involving a state sovereign citizen is \$75,000. This effectively
25 leaves no redress for those who are wronged by the IRS or the courts themselves if the monetary amounts involved are less
26 than \$75,000. Consequently, it prejudices the rights of those domiciled in federal territories and possessions in the case of
27 wrongs committed by the federal government against them. This is the opposite of what one would expect. The very purpose
28 that government was established was to protect the people it serves, and yet the people in the territories and possessions who
29 are supposed to be protected by the federal government have no avenue of legal redress unless the wrongs are exorbitantly
30 egregious. This statute need to be amended, because it essentially encourages people in states of the Union to misrepresent
31 their citizenship and claim to be statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) in order to be able to litigate their claims
32 against the IRS or a corrupt federal agency.

33 **9 Effect of Religious Beliefs on Domicile and Citizenship**

34 Christians are not allowed to maintain an earthly domicile without committing idolatry. See:

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

35 Instead, their only Biblical domicile is Heaven. They are “Ambassadors” and/or “citizens” of Heaven” and they hold a public
36 office in the affairs of their church and their God for the benefit of all mankind. Both the Bible and the Supreme Court
37 admitted that you cannot owe primary allegiance to two sovereigns, and that is why the Black’s Law Dictionary says you can
38 only have domicile in ONE PLACE, which for Christians can be no place on earth.

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

42 My sincerely held religious convictions establish that I as a believer cannot be a “citizen” or “subject” to any earthly
43 government. Both of these statuses depend on a voluntary choice of domicile that is within the jurisdiction of a specific
44 earthly government. You will also note that the result of exercising one’s religious rights under the First Amendment implies
45 the ability to allow one’s religious views to impact their political affiliations as well. To conclude otherwise, is to interfere
46 with the exercise of religious rights:

1 "For our citizenship is in heaven [primarily, and not earth], from which we also eagerly wait for the Savior, the
2 Lord Jesus Christ"
3 [[Philippians 3:20](#), Bible, NKJV]

4 "Come out from among them [the unbelievers]
5 And be separate, says the Lord,
6 Do not touch what is unclean,
7 And I will receive you.
8 I will be a Father to you,
9 And you shall be my sons and daughters,
10 Says the Lord Almighty."
11 [[2 Corinthians 6:17-18](#), Bible, NKJV]

12 "Do not love the world or the things in the world. If anyone loves [is a citizen of] the world, the love of the
13 Father is not in Him. For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--
14 is not of the Father but is of the world. And the world is passing away, and the lust of it; but he who does the
15 will of God abides forever."
16 [[1 John 2:15-17](#), Bible, NKJV]

17 "Adulterers and adulteresses! Do you now know that friendship [and "citizenship"] with the world is enmity
18 with God? Whoever therefore wants to be a friend [citizen or "taxpayer"] of the world makes himself an
19 enemy of God."
20 [[James 4:4](#), Bible, NKJV]

21 "Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble,
22 and to keep oneself unspotted from the world [and the corrupted governments and laws of the world]."
23 [[James 1:27](#), Bible, NKJV]

24 The Court should also note that the U.S. Supreme Court agreed that the choice of allegiance and domicile must be voluntary
25 and uncoerced when it said:

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

31 The "citizen" they are talking about above is a domiciliary, not a "national". Here is the proof:

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

43
44 There is a class of persons which cannot be, strictly speaking, included in either of these denominations of
45 naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their
46 native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They have
47 not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de
48 facto, though not de jure, citizens of the country of their [new chosen] domicile.
49 [[Fong Yue Ting v. United States](#), [149 U.S. 698](#) (1893)]

50 **10 Anyone may change their citizenship or domicile and no Court may interfere with that** 51 **political choice**

52 If a person decides that the laws and the people of the area in which he lives are injurious of his life, liberty, and property,
53 then he is perfectly entitled to withhold his allegiance and shift his domicile to a place where better protection is afforded.
54 When a person has allegiance and domicile to a place or society *other* than where he lives, then he is considered "foreign" in

1 that society and all people comprising that society become "foreigners" relative to him in such a case. He becomes a "transient
2 foreigner" and the only laws that are obligatory upon him are the criminal laws and no other. Below is what the U.S. Supreme
3 Court held about the right of people to choose to disassociate with such "foreigners" who can do them harm. Note that they
4 say the United States government has the right to exclude foreigners who are injurious. This authority, it says, comes from
5 the Constitution, which in turn was delegated by the Sovereign People. The People cannot delegate an authority they do not
6 have, therefore they must individually ALSO have this authority within their own private lives of excluding injurious peoples
7 from their legal and political life by changing their domicile and citizenship. This act of excluding such foreigners becomes
8 what we call a "political divorce" and the result accomplishes the equivalent of "disconnecting from the government matrix":

9 *"The government, possessing the powers which are to be exercised for protection and security, is clothed with
10 authority to determine the occasion on which the powers shall be called forth; and its determinations, so far as
11 the subjects affected are concerned, are necessarily conclusive upon all its departments and officers. **If, therefore,
12 the government of the United States, through its legislative department, considers the presence of foreigners
13 of a different race in this country, who will not assimilate with us, to be dangerous to its peace and security,
14 their exclusion is not to be stayed because at the time there are no actual hostilities with the nation of which
15 the foreigners are subjects.** The existence of war would render the necessity of the proceeding only more obvious
16 and pressing. The same necessity, in a less pressing degree, may arise when war does not exist, and the same
17 authority which adjudges the necessity in one case must also determine it in the other. In both cases its
18 determination is conclusive upon the judiciary. If the government of the country of which the foreigners excluded
19 are subjects is dissatisfied with this action, it can make complaint to the executive head of our government, or
20 resort to any other measure which, in its judgment, its interests or dignity may demand; and there lies its only
21 remedy.*

22 *The power of the government to exclude foreigners from the country whenever, in its judgment, the public interests
23 require such exclusion, has been asserted in repeated instances, [130 U.S. 581, 607] and never denied by the
24 executive or legislative departments.*

25 [. . .]

26 ***The power of exclusion of foreigners being an incident of sovereignty belonging to the government of the
27 United States as a part of those sovereign powers delegated by the constitution, the right to its exercise at any
28 time when, in the judgment of the government, the interests of the country require it, cannot be granted away
29 or restrained on behalf of any one.** The powers of government are delegated in trust to the United States, and
30 are incapable of transfer to any other parties. They cannot be abandoned or surrendered. Nor can their exercise
31 be hampered, when needed for the public good, by any considerations of private interest. The exercise of these
32 public trusts is not the subject of barter or contract."
33 [Chae Chan Ping v. U.S., 130 U.S. 581 (1889)]*

34 Notice above the phrase:

35 *"If the government of the country of which the foreigners excluded are subjects is dissatisfied with this action, it
36 can make complaint to the executive head of our government, or resort to any other measure which, in its
37 judgment, its interests or dignity may demand; and there lies its only remedy."*

38 The court is tacitly admitting that there is NO legal remedy in the case where a foreigner is expelled because the party
39 expelling him has an absolute right to do so. This right to expel harmful foreigners is just as true of what happens on a
40 person's private property as it is to what they want to do with their ENTIRE LIFE, property, and liberty. This same argument
41 applies to us divorcing ourselves from the state where we live. There is absolutely no legal remedy in any court and no judge
42 has any discretion to interfere with your absolute authority to divorce not only the state, but HIM! This is BIG, folks! You
43 don't have to prove that a society is injurious in order to disassociate from it because your right to do so is absolute, but if
44 you want or need a few very good reasons why our present political system is injurious that you can show to a judge or a
45 court, read through chapter 2 of the free Great IRS Hoax book:

Great IRS Hoax, Form #11.302, Chapter 2
<http://sedm.org/Forms/FormIndex.htm>

46 If we divorce the society where we were born, do not abandon our nationality and allegiance to the state, but then choose a
47 domicile in a place other than where we physically live and which is outside of any government that might have jurisdiction
48 in the place where we live, then we become "transient foreigners" and here is the status the U.S. Supreme Court then attributes
49 to us:

50 *The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special
51 purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is*

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

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

16 We must remember that in America, the People, and not our public servants, are the Sovereigns. We The People, who are
17 the Sovereigns, choose our associations and govern ourselves through our elected representatives.

18 *"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They*
19 *both describe the political body who, according to our republican institutions, form the sovereignty, and who*
20 *hold the power and conduct the government through their representatives. They are what we familiarly call the*
21 *'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."* [Boyd
22 *v. State of Nebraska, [143 U.S. 135](#) (1892)]*

23 When those representatives cease to have our best interests or protection in mind, then we have not only a *right*, but a *duty*,
24 according to our Declaration of Independence, to alter our form of self-government by whatever means necessary to guarantee
25 our future security.

26 *"But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce*
27 *them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide*
28 *new Guards for their future security."*
29 *[Declaration of Independence]*

30 The lawful and most peaceful means of altering that form of government is simply to either choose another government or
31 country that is already available elsewhere on the planet as our protector, or to use God's laws as the basis for your own self-
32 government and protection, as suggested in this book. In effect, we are "firing" our local servants in government because
33 they are not doing their job of protection adequately, and when we do this, we cease to have any obligation to pay for their
34 services through taxation and they cease to have any obligation to provide any services. If we choose God and His laws as
35 our form of government, then we choose Heaven as our domicile and our place of primary allegiance and protection. We
36 then become:

- 37 1. "citizens of Heaven".
- 38 2. "nationals but not citizens" of the country in which we live.
- 39 3. Transient foreigners.
- 40 4. Ambassadors and ministers of a foreign state called Heaven.

41 **11 Changing your domicile changes your relationship from foreign to domestic and changes** 42 **POLITICAL speech to LEGAL speech in court**

43 Domicile is an EXTREMELY important subject to learn because it defines and circumscribes:

- 44 1. The boundary between what is legislatively "foreign" and legislatively "domestic" in relation to a specific jurisdiction.
45 Everyone domiciled OUTSIDE a specific jurisdiction is legislatively and statutorily "foreign" in relation to that civil
46 jurisdiction. Note that you can be DOMESTIC from a CONSTITUTIONAL perspective and yet ALSO be FOREIGN
47 from a legislative jurisdiction AT THE SAME TIME. This is true of the relationship of most Americans with the
48 national government.
- 49 2. The boundary between what is POLITICAL speech and LEGAL speech. For everyone not domiciled in a specific
50 jurisdiction, the civil law of that jurisdiction is POLITICAL and unenforceable. Since real constitutional courts cannot
51 entertain political questions, then they cannot act in a political capacity against nonresidents.

1 This section will prove these assertions.

2 Throughout our website, we refer to:

- 3 1. The entire Bible as a book about politics and government.
 - 4 1.1. The term “mountain” is synonymous with a “kingdom” or country. It can literally refer to a specific landform, but
 - 5 more often it refers to the location of a political system: Daniel 2:35; Amos 4:1; 6:1; Micah 4:2; Matthew 4:8.
 - 6 That is why Moses had to go to the top of Mount Sinai (a mountain, which was symbolic of God’s political
 - 7 kingdom) to receive the Ten Commandments in Exodus 19.
 - 8 1.2. The term “hill” is synonymous with city or temple. Psalm 15, 1 Sam. 10:5. This is the same “hill” or “tower of
 - 9 babel” that the first king, Nimrod, built, and which God tried to tear down in Genesis 10.
- 10 2. The “Lawgiver” of any society as literally the “god” of that society:

Why All Law is Religious in Nature, Family Guardian Fellowship
<http://famguardian.org/Subjects/LawAndGovt/ChurchVState/WhyAllManmadeLawRelig.htm>
- 11 3. The Bible as a covenant or contract between Christians and God.
- 12 4. The Bible as a trust indenture. All trusts are special kinds of contracts.
- 13 5. The Heaven and the Earth as the corpus of the trust.
- 14 6. God as the Grantor and the Beneficiary of the Bible trust indenture.
- 15 7. Believers as “trustees” of under the Bible trust indenture.
- 16 8. “Worship” as an act of obedience to the trust indenture and within the authorities delegated by the Trust.
- 17 9. Believers as having a “fiduciary relationship” and exercising agency or “office” on behalf of the Beneficiary, who is
- 18 God, while on Earth.
- 19 10. The blessings found in Deut. 28:1-14 as the periodic and current compensation of trustees under the trust indenture.
- 20 11. Our time on Earth as a proving and testing ground to determine who is faithful to and therefore belongs to God. All
- 21 those who don’t belong to God by definition belong to Satan.
- 22 12. The “blessings of Heaven” as the “deferred compensation” (retirement plan) of trustees under the trust indenture. The
- 23 Heaven, and the “House of Many Mansions” mentioned by Jesus in John 14:2 is the “retirement home” for believers
- 24 after they leave Earth. On this subject, we often jokingly say:

25 *“My boss is a Jewish carpenter and His benefits program is OUT OF THIS WORLD!”*

- 26 13. Jesus as the “Protector” of the trust indenture. He recruits (calls or hires), qualifies (using His law), and disqualifies
- 27 (fires) trustees. Those who have not faithfully executed their duties as trustees will not receive the ongoing “benefits”
- 28 (blessings) or the deferred (retirement) compensation of the trust.
- 29 14. Those who do things that are forbidden by the trust or refuse to do things that are commanded as:
 - 30 14.1. “sinners”: This is what Jesus calls them in Matt. 9. In Spanish, “sin” means “without”, and the thing people are
 - 31 “without” when they sin is God and His laws.
 - 32 14.2. “lawless”: This is what Jesus called them in Matt. 7:23, Matt. 13:41, Matt. 23:28, and Matt. 24:12.

33 The above metaphor is exhaustively proven using the Bible as evidence in the following:

Delegation of Authority Order from God to Christians, Form #13.007

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

34 Anyone who does not “worship” (serve ANYONE or ANYTHING ABOVE them, and who in turn possesses superior or

35 supernatural powers) is an atheist. Those who worship the wrong god are called “idolaters”. Even those who THINK they

36 are “atheists” often in fact DO worship (obey and serve) a religion without knowing it. The thing they worship is the thing

37 they put higher in importance than God. This could be SELF, any law system OTHER than God’s, money, sex, power, etc.

38 The idolatry practiced by atheists is described in:

Problems with Atheistic Anarchism, Form #08.020

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

39 The Bible shows how the transition from FOREIGN to DOMESTIC and POLITICAL to LEGAL happens in relation to God

40 in the following passage:

2 *That at that time ye were without (separated from) Christ, **being aliens (shut out) from the commonwealth (Politeo, polis) of Israel, and strangers (xenos or alien) from the covenants of promise, having no hope, and without God (atheist) in the world (cosmos):***

13 *But now in Christ Jesus ye who sometimes were far off are made nigh by the blood of Christ.*

14 *For he is our peace, who hath made both one, and hath broken down the middle wall of partition (hedge or fence) between us;*

15 *Having abolished in his flesh the enmity (hostility), even the law (nomos) of commandments contained in ordinances; for to make in himself of twain one new man (anthropos), so making peace;*

16 *And that he might reconcile both unto God in one body by the cross, having slain (killed) the enmity thereby:*

17 *And came and preached peace to you which were afar off, and to them that were nigh.*

18 *For through him we both have access (freedom or right to enter) by one Spirit unto the Father.*

19 *Now therefore ye are no more strangers (xenos or foreigner or alien) and foreigners (one who lives in a place without citizenship), but fellow citizens (sumpolitai: from polis) with the saints, and of the household (domestic, blood kindred) of God;
[Eph. 2:2-19, Bible, KJV (amplified)]*

Translations of the words and phrases found above into contemporary legal language:

Table 3: Biblical v. Legal use of terms within the Bible relating to domicile

#	Bible term	Legal meaning within secular law
1	“Christ Jesus”	Our political ruler. In secular terms, civil rulers are “kings” under the civil law.
2	“aliens”	Those with a foreign domicile regardless of the geographical place of birth.
3	“commonwealth”	political entity or state.
4	“covenants of promise”	Social Compact. The Social Compact is implemented by the civil statutory law. Criminal law does not require consent to lawfully enforce, so it technically is not a covenant or agreement.
5	“strangers from the covenants”	Not consenting members of the body politic or the “social compact”. Not protected by the civil statutory law.
6	“having no hope”	fearful because outside the protection and benefit of your king or ruler.
7	“without God”	Without a government civil protector.
8	“middle wall of partition”	Legal boundary between what is just and unjust. The Declaration of Independence says that all just powers of government derive from the CONSENT of the governed. It would be unjust and an act of terrorism to interfere with or even protect the property or rights of those who didn’t consent to RECEIVE the protection.
9	“the enmity (hostility)”	The jealous insistence of self-government and self-ownership and one’s PRIVATE rather than PUBLIC status. Also, the status of being a criminal under God’s law who has not yet been arrested or incarcerated. Under God’s laws, we are all criminals and deserve death, eternal separation from God, prison, and isolation. That’s the story of the Garden of Eden. Adam and Eve had to be kicked out of the Garden after they sinned.
10	“abolished in his flesh . . . even the law (nomos) of commandments contained in ordinances; for to make in himself of twain one new man (anthropos), so making peace;”	Christ abolished the enmity and separation between God and us by becoming a living sacrifice and paying the penalty for our sin demanded by God’s commandments. Hence, we can safely leave the slavery and isolation of our sin and return to fellowship with God. Prisons do the same thing. Criminals must be separated from society by being put in jail. They must fulfill their sentence before they can return to society and fellowship as an equal member once again.

Before we become Christians, we are legally separated from God and outside of the protection and “benefit” (blessing) of His laws:

1 1. God’s criminal laws “protect” us. His criminal laws protect us even if we don’t consent to the protection. They attach
2 to the LAND we stand on and therefore are called the “law of the land”. Sin has the effect of “uprooting us” from the
3 “protections” of this “law of the land”:

4 *“For the upright will dwell in the land,*
5 *And the blameless will remain in it;*
6 **But the wicked will be cut off from the earth,**
7 **And the unfaithful will be uprooted from it.”**
8 *[Prov. 2:21-22, Bible, NKJV]*

9 2. God’s civil statutory laws “benefit” or “bless” us. We must consent to become the proper subject of His CIVIL laws,
10 and hence, we must be a party to a COVENANT to receive their “benefits”. Anything that conveys “benefits” or
11 “blessings” is a franchise in legal terminology. Legal evidence of the existence of our covenant with God is the act of
12 baptism. Beyond baptism, our acts of obedience and professed faith also constitutes such legal evidence. James 2.

13 Being “outside” of the protection of a specific system of law as described below is called being “foreign”, a “stranger”,
14 “stateless”, or a “nonresident” in secular legal terms.

15 *2 That at that time ye were without (separated from) Christ, being aliens (shut out) from the commonwealth*
16 *(Politeo, polis) of Israel, and strangers (xenos or alien) from the covenants of promise, having no hope, and*
17 *without God (atheist) in the world (cosmos):*

18 *13 But now in Christ Jesus ye who sometimes were far off are made nigh by the blood of Christ.*

19 *14 For he is our peace, who hath made both one, and hath broken down the middle wall of partition (hedge or*
20 *fence) between us;*

21 While we are “foreign”, a “stranger”, “stateless”, and a “nonresident” in relation to God and His laws, we are usually
22 “domestic”, a statutory “person”, and a “subject” in relation to a political ruler. The Apostle Paul refers to the shedding of
23 this legal identity as “putting on the new man”:

24 *The New Man*

25 *This I say, therefore, and testify in the Lord, that you should no longer walk as the rest of the Gentiles walk, in*
26 *the futility of their mind, having their understanding darkened, **being alienated from the life of God, because of***
27 ***the ignorance that is in them, because of the blindness of their heart; who, being past feeling, have given***
28 ***themselves over to lewdness, to work all uncleanness with greediness.***

29 *But you have not so learned Christ, if indeed you have heard Him and have been taught by Him, as the truth is in*
30 *Jesus: that you **put off, concerning your former conduct, the old man which grows corrupt according to the***
31 ***deceitful lusts, and be renewed in the spirit of your mind, and that you put on the new man which was created***
32 ***according to God, in true righteousness and holiness.***
33 *[Eph. 4:17-24, Bible, NKJV]*

34 After we have shed Caesars/Satans’ authority over us, we are no longer under Caesar’s protection:

35 *“But if you are led by the Spirit, you are not under the law.”*

36 *[. . .]*

37 *“But the fruit of the Spirit is love, joy, peace, longsuffering, kindness, goodness, faithfulness, gentleness, self-*
38 *control. **Against such there is no law.**”*
39 *[Galatians 5:18, Bible, NKJV]*

40 The “new man” referred to above is actually a TRUSTEE POSITION or “office” within the Bible trust indenture, just like
41 all of man’s civil law. The believer then becomes a “foreigner” in relation to Caesar’s civil statutory franchise codes and no
42 longer an AGENT of Caesar, but rather of God. You can only have ONE King and ONE domicile and ONE allegiance at a
43 time, or you have a conflict of interest:

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

1 To redeem us from the corruption of this pagan system of secular law that enslaves us to worshipping false idols called civil
2 rulers, Christ shed His blood for us. When we accept His free gift of salvation through faith, we become “domestic” in
3 relation to God and “foreign” in relation to the world:

4 *13 But now in Christ Jesus ye who sometimes were far off are made nigh by the blood of Christ.*

5 *14 For he is our peace, who hath made both one, and hath broken down the middle wall of partition (hedge or*
6 *fence) between us;*

7 *15 Having abolished in his flesh the enmity (hostility), even the law (nomos) of commandments contained in*
8 *ordinances; for to make in himself of twain one new man (anthropos), so making peace;*

9 *16 And that he might reconcile both unto God in one body by the cross, having slain (killed) the enmity thereby:*

10 *17 And came and preached peace to you which were afar off, and to them that were nigh.*

11 *18 For through him we both have access (freedom or right to enter) by one Spirit unto the Father.*

12 *19 Now therefore ye are no more strangers (xenos or foreigner or alien) and foreigners (one who lives in a place*
13 *without citizenship), but fellow citizens (sumpolitai: from polis) with the saints, and of the household (domestic,*
14 *blood kindred) of God;*

15 The Biblical political model for government was based on city states rather than “states”. Ancient cities had walls around
16 them and a gate controlling entry and exit. To enter the city, you had to be a STATUTORY “citizen”, “resident”, or “member”
17 of the city, and swear allegiance to the ruler.

18 *Blessed are those who do [OBEY] His commandments [LAWS], that they may have the right to the tree of life,*
19 *and **may enter through the gates into the city**. But outside [the city and its protection] are dogs and sorcerers*
20 *and sexually immoral and murderers and idolaters, and whoever loves and practices a lie.*
21 *[Rev. 22:14-15, Bible, NKJV]*

22 The only way to avoid committing idolatry is to ensure that God is the King of the city you want to be a member of. The
23 Bible book of Nehemiah describes how such a city can be and was built. It describes the rebuilding of the wall around
24 Jerusalem and the restoration of God as the King of the Israelites. To do this, all the people in the new city had to:

25 1. Study God’s law.

26 *Now all the people gathered together as one man in the open square that was in front of the Water Gate; and they*
27 *told Ezra the scribe to bring the Book of the Law of Moses, which the LORD had commanded Israel. So Ezra the*
28 *priest brought the Law before the assembly of men and women and all who could hear with understanding on the*
29 *first day of the seventh month. Then he read from it in the open square that was in front of the Water Gate from*
30 *morning until midday, before the men and women and those who could understand; and the ears of all the people*
31 *were attentive to the Book of the Law.*

32 *So Ezra the scribe stood on a platform of wood which they had made for the purpose; and beside him, at his right*
33 *hand, stood Mattithiah, Shema, Anaiah, Urijah, Hilkiah, and Maaseiah; and at his left hand Pedaiah, Mishael,*
34 *Malchijah, Hashum, Hashbadana, Zechariah, and Meshullam. And Ezra opened the book in the sight of all the*
35 *people, for he was standing above all the people; and when he opened it, all the people stood up. And Ezra*
36 *blessed the LORD, the great God.*

37 *Then all the people answered, “Amen, Amen!” while lifting up their hands. And they bowed their heads and*
38 *worshiped the LORD with their faces to the ground.*
39 *[Nehemiah 8:1-6, Bible, NKJV]*

40 2. Restore the authority of God’s law by SEPARATING themselves from everyone OUTSIDE, meaning the “foreigners”,
41 “strangers”, and “nonresidents” and confessing their sins. Being SEPARATE and being “sanctified” are equivalent in
42 the context of the Bible. “Sanctified” means “set aside for a purpose”, and that purpose of God’s purpose and
43 obedience to Him and His divine law.

44 *The People Confess Their Sins*

45 *Now on the twenty-fourth day of this month the children of Israel were assembled with fasting, in sackcloth, and*
46 *with dust on their heads. Then those of Israelite lineage separated themselves from all foreigners; and they stood*

1 and confessed their sins and the iniquities of their fathers. And they stood up in their place and read from the
2 Book of the Law of the Lord their God for one-fourth of the day; and for another fourth they confessed and
3 worshiped the Lord their God.
4 [Nehemiah 9:1-3, Bible, NKJV]

5 The basis for our ministry is, in fact, the rebuilding of this wall of separation between church, which is believers as individual
6 humans, and the secular pagan state, which is the heathens around us. See the following discussion about Nehemiah in:

SEDM About Us Page, Section 2: Mission Statement

<http://sedm.org/Ministry/AboutUs.htm>

7 The Heaven we enter after the final judgment called “The New Jerusalem” is described as such a great city. You can’t enter
8 this walled city without allegiance to its King, who is Jesus, and without obedience to the laws that make it a safe and pleasant
9 place for EVERYONE. If Jesus is your Savior but NOT your Sovereign Lord and KING, then you can’t enter this city!

10 The New Jerusalem

11 Then one of the seven angels who had the seven bowls filled with the seven last plagues came to me and talked
12 with me, saying, “Come, I will show you the bride, the Lamb’s wife.” And he carried me away in the Spirit to a
13 great and high mountain, and showed me the great city, the holy Jerusalem, descending out of heaven from God,
14 having the glory of God. Her light was like a most precious stone, like a jasper stone, clear as crystal. Also she
15 had a great and high wall with twelve gates, and twelve angels at the gates, and names written on them, which
16 are the names of the twelve tribes of the children of Israel: three gates on the east, three gates on the north, three
17 gates on the south, and three gates on the west.

18 Now the wall of the city had twelve foundations, and on them were the names of the twelve apostles of the Lamb.
19 And he who talked with me had a gold reed to measure the city, its gates, and its wall. The city is laid out as a
20 square; its length is as great as its breadth. And he measured the city with the reed: twelve thousand furlongs. Its
21 length, breadth, and height are equal. Then he measured its wall: one hundred and forty-four cubits, according
22 to the measure of a man, that is, of an angel. The construction of its wall was of jasper; and the city was pure
23 gold, like clear glass. The foundations of the wall of the city were adorned with all kinds of precious stones: the
24 first foundation was jasper, the second sapphire, the third chalcedony, the fourth emerald, the fifth sardonyx, the
25 sixth sardius, the seventh chrysolite, the eighth beryl, the ninth topaz, the tenth chrysoprase, the eleventh jacinth,
26 and the twelfth amethyst. The twelve gates were twelve pearls: each individual gate was of one pearl. And the
27 street of the city was pure gold, like transparent glass.
28 [Rev. 21:9-21, Bible, NKJV]

29 The wall keeps the sinners, disobedient, and anarchists (in relation to God’s laws) OUT of the city. These people are NOT
30 subject to the laws applicable WITHIN the city, but instead are “foreign”, a “stranger”, “stateless”, or a “nonresident” in
31 relation to the civil laws of that place. All laws are prima facie territorial, meaning that they DO NOT apply to people not
32 ON that land or at least domiciled there.

33 The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be
34 confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate
35 power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27
36 N.J.L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every
37 contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course,
38 to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch.
39 In the case of the present statute, the improbability of the United States attempting to make acts done in Panama
40 or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue.
41 We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the
42 statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be
43 discussed.
44 [American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]

45 “The canon of construction which teaches that legislation of Congress, unless a contrary intent appears, is meant
46 to apply only within the territorial jurisdiction of the United States, Blackmer v. United States, supra, at 437, is a
47 valid approach whereby unexpressed congressional intent may be ascertained. It is based on the assumption that
48 Congress is primarily concerned with domestic conditions.”
49 [Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

50 “The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend
51 into the territorial limits of the states, but have force only in the District of Columbia, and other places that are
52 within the exclusive jurisdiction of the national government.”
53 [Caha v. U.S., 152 U.S. 211 (1894)]

1 *"There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears*
2 *[legislation] is meant to apply only within the territorial jurisdiction of the United States."*)
3 *[U.S. v. Spelar, 338 U.S. 217 at 222.]*

4 In the case of the civil statutory "codes" or protection franchise, you must not only be ON that land, but must CONSENT to
5 be protected by them by consensually choosing a domicile within the jurisdiction of the "state" that civilly protects that land.
6 If you don't choose such a domicile on the land in which you have injured someone, then:

- 7 1. The party you injured and you are both protected only by the Constitution and the Common law.
- 8 2. You are a "foreign", a "stranger", "stateless", or a "nonresident" in relation to the civil statutory codes of that place.
- 9 3. Those who attempt to enforce the civil statutory "codes" against a non-resident are guilty of compelling you to contract
10 under the terms of the "social compact", meaning the civil statutory protection franchise codes.
- 11 4. Any case law that is quoted against you is merely "political speech" and propaganda designed to deceive you into
12 obedience to franchise codes that don't apply to you. All case law that is quoted in court must derive from parties
13 "similarly situated", meaning those who are "nonresidents" under the civil statutory franchise codes. This rule is
14 maliciously violated all the time by corrupt judges intent on usurping authority and committing TREASON.
- 15 5. If you are a Christian and Jesus is your only King and therefore lawgiver, then you are an agent of a foreign state called
16 "Heaven" and a public officer of the Kingdom of Heaven. You are from the city of "New Jerusalem".

17 [TITLE 28](#) > [PART IV](#) > [CHAPTER 97](#) > *Sec. 1603.*
18 [Sec. 1603. - Definitions](#)

19 *For purposes of this chapter -*

20 *(a) A "foreign state", except as used in section 1608 of this title, includes a political subdivision of a foreign state*
21 *or an agency or instrumentality of a foreign state as defined in subsection (b).*

22 *(b) An "agency or instrumentality of a foreign state" means any entity -*

23 *(1) which is a separate legal person, corporate or otherwise, and*

24 *(2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other*
25 *ownership interest is owned by a foreign state or political subdivision thereof, and*

26 *(3) which is neither a citizen of a State of the United States as defined in section 1332 (c) and (d) of this title, nor*
27 *created under the laws of any third country.*

28 As a public officer, agent, and trustee of God under the Bible trust indenture and someone who is "domestic" in relation to
29 Heaven and "foreign" in relation to Caesar, you are an "ambassador" of God who is subject ONLY to the CIVIL lawgiver
30 you represent.

31 *"Now then, we are ambassadors for Christ, as though God were pleading through us: we implore you on Christ's*
32 *behalf, be reconciled to God. For He made Him who knew no sin to be sin for us, that we might become the*
33 *righteousness of God in Him."*
34 *[2 Cor. 5:20-21, Bible, NKJV]*

35 *"Stand therefore, having girded your waist with truth, having put on the breastplate of righteousness, and having*
36 *shod your feet with the preparation of the gospel of peace; above all, taking the shield of faith with which you*
37 *will be able to quench all the fiery darts of the wicked one. And take the helmet of salvation, and the sword of the*
38 *Spirit, which is the word of God; praying always with all prayer and supplication in the Spirit, being watchful to*
39 *this end with all perseverance and supplication for all the saints— and for me, that utterance may be given to me,*
40 *that I may open my mouth boldly to make known the mystery of the gospel, for which I am an ambassador in*
41 *chains; that in it I may speak boldly, as I ought to speak."*
42 *[Eph. 6:14-20, Bible, NKJV]*

43 _____
44 **PARTICULAR PERSONS**

45 4. *Public Officials and Employees; Members of the Armed Services*
46 §31 *Public Officials and Employees*

47 **Ambassadors, consuls, and other public officials residing abroad in governmental service do not generally**
48 **acquire a domicile in the country where their official duties are performed, but retain their original domicile,**
49 *although such officials may acquire a domicile at their official residence, if they engage in business or commerce*
50 *inconsistent with, or extraneous to, their public or diplomatic character.*

1 [Corpus Juris Secundum (C.J.S.), Domicile, §31 (2003);
2 SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

3 Jesus even described how we became “foreign”, a “stranger”, “stateless”, or a “nonresident”:

4 *“If you were of the world, the world would love its own. **Yet because you are not of [domiciled within] the world,***
5 ***but I [Jesus] chose you [believers] out of the world, therefore the world hates you.** Remember the word that I*
6 *said to you, ‘A [public] servant is not greater than his [Sovereign] master.’ If they persecuted Me, they will also*
7 *persecute you. If they kept My word, they will keep yours also [as trustees of the public trust]. But all these*
8 *things they will do to you for My name’s sake, because **they do not know Him [God] who sent Me.**”*
9 *[Jesus in John 15:19-21, Bible, NKJV]*

10 The phrase “do not know Him who sent Me” is equivalent to someone who has no commercial or legal relationship with God
11 by virtue of not accepting or nominating Him as their CIVIL protector. These people are domiciled on Earth within Caesar’s
12 jurisdiction rather than in Heaven under God’s civil protection. They are therefore practicing idolatry and are under the
13 control of the “wicked one” as Jesus called Him in Matt. 13, 1 John 2, and 1 John 3. They are “worshipping” a false idol
14 called “Caesar” because they have nominated HIM as their pagan civil lawgiver instead of God. The source of law in any
15 society is the GOD of that society and if Caesar’s law deviates from God’s law, then Caesar is the new pagan god:

16 *Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, “Look, you are*
17 *old, and your sons do not walk in your ways. **Now make us a king to judge us like all the nations** [and be OVER*
18 *them]”.*

19 *But the thing displeased Samuel when they said, “**Give us a king to judge us.**” So Samuel prayed to the Lord.*
20 ***And the Lord said to Samuel, “Heed the voice of the people in all that they say to you; for they have rejected***
21 ***Me [God], that I should not reign over them.** According to all the works which they have done since the day that*
22 *I brought them up out of Egypt, even to this day—**with which they have forsaken Me and served other gods***
23 ***[Kings, in this case]—so they are doing to you also** [government becoming idolatry]. Now therefore, heed their*
24 *voice. **However, you shall solemnly forewarn them, and show them the behavior of the king who will reign***
25 ***over them.**”*
26 *[1 Sam. 8:4-9, Bible, NKJV]*

27 The Bible even describes Jesus as NOT having an Earthly domicile:

28 *Then a certain scribe came and said to Him, “Teacher, I will follow You wherever You go.” And Jesus said to*
29 *him, “Foxes have holes and birds of the air have nests, but **the Son of Man has nowhere to lay His head.**”*
30 *[Matt. 8:19-20, Bible, NKJV]*

31 Consistent with the above analysis, states of the Union:

32 1 Are considered legislatively “foreign” in relation to each other.

33 *“For all national purposes embraced by the Federal Constitution, the States and the citizens thereof are one,*
34 *united under the same sovereign authority, and governed by the same laws. In all other respects the States are*
35 *necessarily foreign and independent of each other.”*
36 *[Buckner v. Finley, 2 Pet. 586 (1829)]*

37 *Foreign Laws: “The laws of a foreign country or sister state. In conflicts of law, the legal principles of*
38 *jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,*
39 *and in that respect are called ‘jus receptum’.”*
40 *[Black’s Law Dictionary, 6th Edition, p. 647]*

41 2 Are called “foreign states” in relation to the national government.

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

46 3 Are called “sovereign” because they are legislatively foreign.

47 *“Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or*
48 *independent foreign states, except in so far as the United States is paramount as the dominating government, and*
49 *in so far as the states are bound to recognize the fraternity among sovereignties established by the federal*

1 Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and
2 judicial proceedings of the other states..."
3 [81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003)]

4 4 Can only surrender their "foreign status" WITH THEIR express consent.

5 Before we can proceed in this cause we must, therefore, inquire whether we can hear and determine the
6 matters in controversy between the parties, who are two states of this Union, sovereign within their respective
7 boundaries, save that portion of power which they have granted to the federal government, and foreign to each
8 other for all but federal purposes. So they have been considered by this Court, through a long series of years
9 and cases, to the present term; during which, in the case of *The Bank of the United States v. Daniels*, this Court
10 has declared this to be a fundamental principle of the constitution; and so we shall consider it in deciding on the
11 present motion. 2 Peters, 590, 91.

12 Those states, in their highest sovereign capacity, in the convention of the people thereof; on whom, by the
13 revolution, the prerogative of the crown, and the transcendent power of parliament devolved, in a plenitude
14 unimpaired by any act, and controllable by no authority, 6 Wheat. 651; 8 Wheat. 584, 88; adopted the
15 constitution, by which they respectively made to the United States a grant of judicial power over controversies
16 between two or more states. By the constitution, it was ordained that this judicial power, in cases where a state
17 was a party, should be exercised by this Court as one of original jurisdiction. The states waived their exemption
18 from judicial power, 6 Wheat. 378, 80, as sovereigns by original and inherent right, by their own grant of its
19 exercise over themselves in such cases, but which they would not grant to any inferior tribunal. By this grant,
20 this Court has acquired jurisdiction over the parties in this cause, by their own consent and delegated authority;
21 as their agent for executing the judicial power of the United States in the cases specified.
22 [The State of Rhode Island and Providence Plantations, Complainants v. the Commonwealth of Massachusetts,
23 Defendant, 37 U.S. 657, 12 Pet. 657, 9 L.Ed. 1233 (1838)]

24 The same distinctions apply to the PEOPLE within those states in relation to their own state government and even the national
25 government, at least from a CIVIL statutory perspective.

26 "The United States Government is a foreign corporation with respect to a state." [N.Y. v. re Merriam 36 N.E.
27 505; 141 N.Y. 479; affirmed 16 S.Ct. 1073; 41 L. Ed. 287] [underlines added]
28 [19 Corpus Juris Secundum (C.J.S.), Corporations, §884 (2003)]

29 Why is the national government a "foreign corporation" in respect to a CONSTITUTIONAL state? Because their first and
30 MAIN job is to leave you alone, which means treat you as "foreign", "stateless", a "nonresident", and a "stranger" unless
31 and until you SPECIFICALLY CONSENT, demand, and ask to be civilly protected by selecting a civil domicile. As we
32 have just proven, you are an IDIOT and an idolater of you ask Caesar to do this, according to God.

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

36
37 PAULSEN, *ETHICS* (Thilly's translation), chap. 9.

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

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

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

“Do not strive with [or try to regulate or control or enslave] a man without cause, **if he has done you no harm.**”
[Prov. 3:30, Bible, NKJV]

“With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--**a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities.**”

[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

You have to SURRENDER your right to be left alone, fire God as your civil protector, and agree to commit idolatry by asking Caesar for civil protection. Once you ask, he will make you into a public officer working WITHIN his corporation and therefore “domestic”. Nearly all statutory “persons” are public officers, as we exhaustively prove in:

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

If you are not serving WITHIN the above “foreign corporation” of Caesar as a public officer, then you remain “foreign”, a “stranger”, “stateless”, or a “nonresident” in relation to that corporation. While serving WITHIN that corporation as its agent and officer, your effective domicile is the domicile of the corporation, which is the District of Columbia under Federal Rule of Civil Procedure 17(b). If you want to REMAIN “foreign”, a “stranger”, “stateless”, or a “nonresident”, then you MUST ensure that you NEVER contract, meaning “fornicate” with The Beast Government (Rev. 19:19) for EITHER civil “protection” or civil “benefits”. In other words, you should NEVER consent to surrender your sovereignty or sovereign immunity to become a statutory “person”, “citizen”, or “resident” under the CIVIL statutory franchise codes:

Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it is carried on...”

[Black’s Law Dictionary, Sixth Edition, p. 269]

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

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

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

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

“Therefore I also said, **‘I will not drive them out before you; but they will become as thorns [terrorists and persecutors] in your side and their gods will be a snare [slavery!] to you.’”**

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

“You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by

1 becoming a “resident” or domiciliary in the process of contracting with them], lest they make you sin against
2 Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely
3 be a snare to you.”
4 [Exodus 23:32-33, Bible, NKJV]

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

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

16
17 “The taxpayer-- that’s someone who works for the federal government but doesn’t have to take the civil service
18 examination.”
19 [President Ronald W. Reagan]

20
21 “In the matter of taxation, every privilege is an injustice.”
22 [Voltaire]

23
24 “The more you want [privileges], the more the world can hurt you.”
25 [Confucius]

26
27 “The Lord is well pleased for His righteousness’ sake; He will exalt the law and make it honorable. But this is
28 a people robbed and plundered! All of them are snared in [legal] holes [by the sophistry of greedy government
29 lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one
30 says, “Restore!”.”

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

37 If we don’t obey the above commandments, then here is the process of corruption that happens in which we will be
38 DESTROYED. This process of corruption is summarized in an ancient maxim of law:

39 “Protectio trahit subjectionem, subjectio projectionem.
40 Protection draws to it subjection, subjection, protection. Co. Litt. 65.”
41 [Bouvier’s Maxims of Law, 1856]

42 The above maxim of law is described in 1 Sam. 8:19-20:

43 Nevertheless the people refused to obey the voice of Samuel; and they said, “No, but we will have a king over
44 us, that we also may be like all the nations, and that our king may judge us and go out before us and fight our
45 battles [PROTECT us].”
46 [1 Sam. 8:19-20, Bible, NKJV]

47 The result of trusting Egypt/Babylon/District of Columbia for protection, franchises, or privileges is the following:

1 *Israel Demands a King*

2 So Samuel told all the words of the Lord to the people who asked him for a king. And he said, **“This will be the**
3 **behavior of the king who will reign over you: He will take your sons and appoint them for his own chariots**
4 **and to be his horsemen, and some will run before his chariots. He will appoint captains over his thousands**
5 **and captains over his fifties, will set some to plow his ground and reap his harvest, and some to make his**
6 **weapons of war and equipment for his chariots. He will take your daughters to be perfumers, cooks, and bakers.**
7 **And he will take the best of your fields, your vineyards, and your olive groves, and give them to his servants.**
8 **He will take a tenth of your grain and your vintage, and give it to his officers and servants. 16 And he will take**
9 **your male servants, your female servants, your finest young men,[a] and your donkeys, and put them to his**
10 **work. He will take a tenth of your sheep. And you will be his servants. And you will cry out in that day because**
11 **of your king whom you have chosen for yourselves, and the Lord will not hear you in that day.”**
12 [1 Sam. 8:10-18, Bible, NKJV]
13

14 *Futile Confidence in Egypt [Babylon]*

15 “Woe to the rebellious children,” says the Lord,
16 “Who take counsel [legal advice], but not of Me,
17 And who devise plans, but not of My Spirit,
18 That they may add sin to sin;
19 Who walk to go down to Egypt [Babylon],
20 And have not asked My advice [God’s laws and holy spirit],
21 To strengthen themselves in the strength of Pharaoh [District of Columbia],
22 And to trust in the shadow [franchises] of Egypt!
23 **Therefore the strength of Pharaoh**
24 **Shall be your shame,**
25 **And trust in the shadow of Egypt**
26 **Shall be your humiliation.**
27 For his princes were at Zoan,
28 And his ambassadors came to Hanes.
29 They were all ashamed of a people who could not benefit [franchises] them,
30 Or be help or benefit,
31 But a shame and also a reproach.”
32 [Isaiah 30:1-5, Bible, NKJV]

33 Notice the language “no help or benefit” in the last quote above. God is describing an UNFAIR or UNEQUAL trade wrought
34 out of desperation and which produces “USURY”. We describe this as “the raw deal” scam, which is a euphemism for
35 franchises and the FDR “New Deal”. The Bible reiterates this criticism of the government’s “raw deal scam” in the following:

36 For thus says the LORD: “ You have sold yourselves for nothing, And you shall be redeemed without money.”
37 [Isaiah 52:3, Bible, NKJV]

38 The same unequal sale for nothing happened during the famine in Egypt, and also in the first city Babylon between Nimrod
39 and his “victims”, where he used the PLUNDER to build his tower to celebrate his vanity. Do you see a pattern here? It’s
40 about USURY. For more on the “raw deal scam” and its origin with “protection”, see Why Domicile and Becoming a
41 “Taxpayer” Require Your Consent, Form #05.002, Section 8.

42 The only remedy for the usury is:

- 43 1. Love. God is love. He who does not love His neighbor does not know God.
- 44 2. Empathy.
- 45 3. Equality between the governors and the governed from a civil perspective, so that idolatry toward government is
- 46 IMPOSSIBLE.
- 47 4. Requirement for consent of the governed in any and every interaction between the governed and the governors. See
- 48 Form #05.003.
- 49 5. Contentment, which is the opposite of covetousness.
- 50 6. “Meekness”, which is a synonym for all the above.

51 For more on who “Babylon the Harlot” and “Mystery Babylon” is, see:

- 52 1. Devil’s Advocate: Lawyers-What We Are Up Against, SEDM
53 <http://sedm.org/what-we-are-up-against/>

- 1 2. *What is Mystery Babylon? Sermons*, Sermon tapes 8527a through 8537b-Sheldon Emry
2 <http://sheldonemrylibrary.famguardian.org/CassetteTapedMessages/1985/SheldonEmry/MysteryBabylon/Babylon.htm>
- 3 3. *What is Mystery Babylon? Book*-Sheldon Emry
4 <http://sheldonemrylibrary.famguardian.org/Books/MysteryBabylon/mysterybabylon.htm>
- 5 4. *Babylon the Great is Falling*, Jack Hook
6 <http://famguardian.org/Publications/BabylonTheGreatIsFalling/index.htm>

7 Lastly, President Barack Obama agrees with us that religious people are foreigners in their own society, and by that he can
8 only mean from both a LEGAL perspective and a POLITICAL perspective:

President Obama Admits People of Faith are foreigners and strangers in their own society, SEDM Youtube Channel
<https://www.youtube.com/watch?v=UeKbkAkASX4>

9 **12 Federal District, Circuit, and Tax Courts are Part of the Executive Branch instead of the** 10 **Judicial Branch and therefore can only render political opinions and not orders**

11 **12.1 Introduction**

12 The book *What Happened to Justice?* is available below:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

13 The above book proves with overwhelming evidence, including over 5,800 pages of government documentation, the
14 following facts about all federal courts:

- 15 1. That federal district, circuit, and even the U.S. Supreme Court's appellate but not original jurisdiction, are legislative
16 Article IV territorial courts that, like Congress itself, have no jurisdiction within states of the Union.
- 17 2. That federal district and circuit courts are part of the *Executive*, and not *Judicial* Branch of the federal government.
- 18 3. That the federal government, excepting possibly the original jurisdiction Supreme Court, has been functioning without
19 a Judicial Branch since the founding of this country in 1789.
- 20 4. That rulings of federal district, circuit, and U.S. Tax Courts are "opinions" and not "orders" in respect to persons
21 domiciled in states of the Union.
- 22 5. That people domiciled within a state of the Union cannot lawfully serve as jurists in federal court.
- 23 6. That federal judges must reside on federal territory within the exterior limits of the judicial district in which they serve
24 and are guilty of a high misdemeanor and may be impeached if they do not.
- 25 7. That legislative Article IV federal courts concern themselves exclusively with the "territory and other property of the
26 United States" and do not concern themselves with the rights of persons.
- 27 8. That only those with some connection to federal property, including land, territory, franchises, or contracts, can lawfully
28 appear before an Article IV court with a case or controversy. This is a natural consequence of the content of Article IV
29 of the United States Constitution.

30 If any of the above facts and conclusions surprise you or are in dispute at this point, we strongly encourage you to obtain the
31 CD version of the above book and refute the overwhelming physical evidence for yourself.

32 Based on the analysis found in the *What Happened to Justice?*, Form #06.012 *book*, any government court, employee, or
33 officer who quotes rulings from federal courts against a person domiciled within a state of the Union is:

- 34 1. Engaging in "political questions" rather than "legal questions" or controversies.
- 35 2. Abusing federal case law and stare decisis as political propaganda that is irrelevant.
- 36 3. Trying to deceive the audience that are the target of such propaganda in order to deprive them of Constitutionally
37 protected rights to life, liberty, and property.
- 38 4. Engaging in an unlawful deprivation of rights in violation of [42 U.S.C. §1983](#) which is an actionable tort.

39 This type of abuse of case law by government employees for "political and propaganda purposes" is commonplace in tax and
40 other types of collection notices from state and federal governments. Frequently, the IRS and state revenue agencies will

1 quote federal case law that is simply irrelevant to the recipient of the notice because he or she is domiciled within a state of
2 the Union on other than federal territory. They will do this in violation of what are called “choice of law rules”. The fact
3 that the case law they are citing is irrelevant is confirmed by:

- 4 1. Federal Rule of Civil Procedure 17, which requires that the civil codes from the domicile of the party are the only proper
5 basis to sue in federal civil court.

6 [IV. PARTIES](#) > [Rule 17](#).
7 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

8 (b) *Capacity to Sue or be Sued.*

9 **Capacity to sue or be sued is determined as follows:**

10 **(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**
11 **(2) for a corporation [the “United States”, in this case, or its officers on official duty representing the**
12 **corporation], by the law under which it was organized [laws of the District of Columbia]; and**
13 **(3) for all other parties, by the law of the state where the court is located, except that:**
14 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue
15 or be sued in its common name to enforce a substantive right existing under the United States Constitution
16 or laws; and
17 (B) [28 U.S.C. §§754 and 959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue
18 or be sued in a United States court.
19 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

- 20 2. The geographical definitions of “United States” in the statutes sought to be enforced, which are the basis for determining
21 the domicile of the parties:

22 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > [Sec. 7701](#). [Internal Revenue Code]
23 [Sec. 7701. - Definitions](#)

24 (a) *Definitions*

25 (9) *United States*

26 The term “United States” when used in a geographical sense includes only the [States](#) and the District of
27 Columbia.

28 (10) *State*

29 The term “State” shall be construed to include the District of Columbia, where such construction is necessary to
30 carry out provisions of this title.

31
32 [TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES](#)
33 [CHAPTER 4 - THE STATES](#)
34 [Sec. 110. Same; definitions](#)

35 (d) *The term “State” includes any [Territory](#) or possession of the United States.*

- 36 3. The Rules of Decision Act, 28 U.S.C. §1652, which says on the subject:\

37 [TITLE 28](#) > [PART V](#) > [CHAPTER 111](#) > § 1652
38 [§ 1652. State laws as rules of decision](#)

39 The laws of the several states, except where the Constitution or treaties of the United States or Acts of Congress
40 otherwise require or provide, shall be regarded as rules of decision in civil actions in the courts of the United
41 States, in cases where they apply.

- 42 4. The rulings of the U.S. Supreme Court, which said on the subject:

1 "There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law
2 applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the
3 Law of Torts"
4 [Erie Railroad v. Tompkins, 304 U.S. 64 (1938)]

5 5. Black's Law Dictionary:

6 "**Common law.** As distinguished from statutory law created by the enactment of legislatures, the common law
7 comprises the body of those principles and rules of action, relating to the government and security of persons and
8 property, which derive their authority solely from usages and customs of immemorial antiquity, or from the
9 judgments and decrees of the courts recognizing, affirming, and enforcing such usages and customs and, in
10 this sense, particularly the ancient unwritten law of England. In general, it is a body of law that develops and
11 derives through judicial decisions, as distinguished from legislative enactments. The "common law" is all the
12 statutory and case law background of England and the American colonies before the American
13 revolution. People v. Rehman, 253 C.A.2d. 119, 61 Cal.Rptr. 65, 85. It consists of those principles, usage and
14 rules of action applicable to government and security of persons and property which do not rest for their authority
15 upon any express and positive declaration of the will of the legislature. Bishop v. U.S., D.C.Tex., 334 F.Supp.
16 415, 418.

17 "Calif. Civil Code, Section 22.2, provides that the "common law of England, so far as it is not repugnant to or
18 inconsistent with the Constitution of the United States, or the Constitution or laws of this State, is the rule of
19 decision in all the courts of this State."

20 "In a broad sense, "common law" may designate all that part of the positive law, juristic theory, and ancient
21 custom of any state or nation which is of general and universal application, thus marking off special or local
22 rules or customs.

23 "For federal common law, see that title.

24 "As a compound adjective "common-law" is understood as contrasted with or opposed to "statutory," and
25 sometimes also to "equitable" or to "criminal."
26 [Black's Law Dictionary, Sixth Edition, p. 276]

27 If you would like to learn more about choice of law rules to prevent political abuse by courts, see:

Flawed Tax Arguments to Avoid, Form #08.004, Section 3
<http://sedm.org/Forms/FormIndex.htm>

28 It is the duty of vigilant Americans, federal judges, government employees, and government counsel to be alert for the abuse
29 of case law as "political propaganda" and they should stop it immediately with appropriate citations of legal authority. If
30 they do not, then there will be no end of further usurpations. Of this type of vigilance, the U.S. Supreme Court has held:

31 "The necessity of preserving each [State of the Union] from every form of illegitimate [federal] intrusion or
32 interference on the part of the other is so imperative as to require this court, when its judicial power is properly
33 invoked, to view with a careful and discriminating eye any legislation challenged as constituting such an intrusion
34 or interference. See South Carolina v. United States, 199 U.S. 437, 448, 26 S.Ct. 110, 4 Ann.Cas. 737."
35 [Charles C. Steward Machine Co. v. Davis, 301 U.S. 548 (1937)]

36
37 "It may be that it...is the obnoxious thing in its mildest and least repulsive form; but illegitimate and
38 unconstitutional practices get their first footing in that way; namely, by silent approaches and slight deviations
39 from legal modes of procedure. This can only be obviated by adhering to the rule that constitutional provisions
40 for the security of person and property should be liberally construed. A close and literal construction deprives
41 them of half their efficacy, and leads to gradual depreciation of the right, as if it consisted more in sound than in
42 substance. It is the duty of the courts to be watchful for the constitutional rights of the citizens, and against
43 any stealthy encroachments thereon. Their motto should be obsta principalis."
44 [Mr. Justice Brewer, dissenting, quoting Mr. Justice Bradley in Boyd v. United States, 116 U.S. 616, 29 L.Ed.
45 746, 6 Sup.Ct.Rep. 524]
46 [Hale v. Henkel, 201 U.S. 43 (1906)]

47 **12.2 District Court: Article IV**

48 United States District Courts, including all those situated within states of the Union, are established pursuant to Article IV of
49 the United States Constitution. Authorities documenting this fact include those below:

Political Jurisdiction

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.004, Rev. 6-24-2014

1. There is no statute within Title 28 of the United States Code establishing any of them pursuant to Article III of the Constitution.
2. When Congress wants to invoke Article III of the Constitution and directly confer Article III jurisdiction, they know EXACTLY how to do it. Below is an example of such language expressly conferring Article III jurisdiction upon an earlier version of the Court of Claims prior to 1982. The legislative notes under 28 U.S.C. §171 indicate that the Court of Claims originally was an Article III court but became an Article I court when the Court of Appeals for the Federal Circuit was created. Since 1982, only TWO federal courts remain with Constitution Article III jurisdiction, which is the Court of International Trade and the U.S. Supreme Court's original and not appellate jurisdiction.

28 U.S.C. §171 Legislative Notes
Amendments

1982—Pub. L. 97-164 designated existing provisions as subsec. (a), substituted "sixteen judges who shall constitute a court of record known as the United States Claims Court" for "a chief judge and six associate judges who shall constitute a court of record known as the United States Court of Claims" and "The court is declared to be a court established under article I of the Constitution of the United States" for "**Such court is hereby declared to be a court established under article III of the Constitution of the United States**" in subsec. (a) as so designated, and added subsec. (b).

3. The U.S. Supreme Court admitted they are established pursuant to Article IV of the Constitution:

"The United States District Court is not a true United States court established under Article III of the Constitution to administer the judicial power of the United States therein conveyed. It is created by virtue of the sovereign congressional faculty, granted under Article IV, Section 3, of that instrument, of making all needful rules and regulations respecting the territory belonging to the United States. The resemblance of its jurisdiction to that of true United States courts in offering an opportunity to nonresidents of resorting to a tribunal not subject to local influence, does not change its character as a mere territorial court."
[Balzac v. Porto Rico, 258 U.S. 298 at 312, 42 S.Ct. 343, 66 L.Ed. 627 (1921), Chief Justice Taft, former President of the United States]

4. Appeals Courts have admitted that United States District Courts are legislative courts, and that all of their authority derives only from acts of Congress, which implies that NONE of their authority derives directly from the Constitution of the United States.

"United States District Courts have only such jurisdiction as is conferred by an Act of Congress under the Constitution [U.S.C.A. Const. art. 3, sec. 2; 28 U.S.C.A. 1344]"
[Hubbard v. Ammerman, 465 F.2d. 1169 (5th Cir. 1972)]
[headnote 2. Courts]

12.3 Tax Court: Freytag v. Commissioner, 501 U.S. 868 (1991)

Consistent with the previous section, even the U.S. Supreme Court has unconstitutionally jumped on the franchise/PLUNDER bandwagon by recognizing and thereby creating what it calls "The Fourth Branch of Government". This fictional entity is described by Justice Antonin Scalia in his concurring opinion within Freytag v. Commissioner, 501 U.S. 868 (1991), which deals with the U.S. Tax Court.

*I must confess that, in the case of the Tax Court, as with some other independent establishments (notably, the so-called "independent regulatory agencies" such as the FCC and the Federal Trade Commission) permitting appointment of inferior officers by the agency head may not ensure the [501 U.S. 921] high degree of insulation from congressional control that was the purpose of the appointments scheme elaborated in the Constitution. That is a consequence of our decision in Humphrey's Executor v. United States, 295 U.S. 602 (1935), which approved congressional restriction upon arbitrary dismissal of the heads of such agencies by the President, a scheme avowedly designed to make such agencies less accountable to him, and hence he less responsible for them. Depending upon how broadly one reads the President's power to dismiss "for cause," it may be that he has no control over the appointment of inferior officers in such agencies; and if those agencies are publicly regarded as beyond his control — a "**headless Fourth Branch**" — he may have less incentive to care about such appointments. It could be argued, then, that much of the *raison d'être* for permitting appointive power to be lodged in "Heads of Departments," see *supra* at 903-908, does not exist with respect to the heads of these agencies, because they, in fact, will not be shored up by the President, and are thus not resistant to congressional pressures. That is a reasonable position -- though I tend to the view that adjusting the remainder of the Constitution to compensate for Humphrey's Executor is a fruitless endeavor. But, in any event, it is not a reasonable position that supports the Court's decision today -- both because a "**Court of Law**" artificially defined as the Court defines it is even less resistant to those pressures, and because the distinction between those agencies that are subject to full Presidential control and those that are not is entirely unrelated to the distinction between Cabinet agencies and non-Cabinet agencies, and to all the other distinctions that the Court successively embraces. (The Central*

1 Intelligence Agency and the Environmental Protection Agency, for example, though not Cabinet agencies or
2 components of Cabinet agencies, are not "independent" agencies in the sense of independence from Presidential
3 control.) [501 U.S. 922] In sum, whatever may be the distorting effects of later innovations that this Court has
4 approved, considering the Chief Judge of the Tax Court to be the head of a department seems to me the only
5 reasonable construction of Article II, § 2.
6 [Freytag v. Commissioner, 501 U.S. 868 (1991)]

7 Here is how Justice Antonin Scalia describes the U.S. Tax Court, which is an administrative franchise/property court
8 established under Article 1 of the United States Constitution per 26 U.S.C. §7441. His remarks by implication extend to
9 other franchise courts that are part of the mysterious "Headless Fourth Branch" of administrative franchise courts and
10 agencies:

- 11 1. It "exercises the executive power of the United States", and therefore is in the Executive Branch rather than the Judicial
12 Branch. 501 U.S. 915.
- 13 2. It is an independent agency NOT within the Department of Treasury:

14 "Since the Tax Court is not a court of law, unless the Chief Judge is the head of a department, the appointment
15 of the Special Trial Judge was void. Unlike the Court, I think he is. [501 U.S. 915]

16 I have already explained that the Tax Court, like its predecessors, exercises the executive power of the United
17 States. This does not, of course, suffice to market a "Departmen[t]" for purposes of the Appointments Clause. If
18 for instance, the Tax Court were a subdivision of the Department of the Treasury -- as the Board of Tax
19 Appeals used to be -- it would not qualify. In fact, however, the Tax Court is a freestanding, self-contained
20 entity in the Executive Branch, whose Chief Judge is removable by the President (and, save impeachment, no
21 one else). Nevertheless, the Court holds that the Chief Judge is not the head of a department."
22 [Freytag v. Commissioner, 501 U.S. 868, 914-915 (1991)]

- 23 3. It does NOT exercise Constitutional "judicial power", but rather statutory and ADMINISTRATIVE power, just like the
24 I.R.S.

25 When the Tax Court was statutorily denominated an "Article I Court" in 1969, its judges did not magically acquire
26 the judicial power. They still lack life tenure; their salaries may still be diminished; they are still removable by
27 the President for "inefficiency, neglect of duty, or malfeasance in office." 26 U.S.C. § 7443(f). (In *Bowsher v.*
28 *Synar*, supra at 729, we held that these latter terms are "very broad" and "could sustain removal . . . for any
29 number of actual or perceived transgressions.") How anyone with these characteristics can exercise judicial
30 power "independent . . . [of] the Executive Branch" is a complete mystery. It seems to me entirely obvious that
31 the Tax Court, like the Internal Revenue Service, the FCC, and the NLRB, exercises executive power. Amar,
32 *Marbury*, Section 13, and the *Original Jurisdiction of the Supreme Court*, 56 U.Chi.L.Rev. 443, 451, n. 43 (1989).
33 See also *Northern Pipeline*, 458 U.S. at 113 (WHITE, J., dissenting) (equating administrative agencies and Article
34 I courts); *Samuels, Kramer & Co. v. Commissioner*, 930 F.2d. 975, 992-993 (CA2 1991) (collecting academic
35 authorities for same proposition). [501 U.S. 913]
36 [Freytag v. Commissioner, 501 U.S. 868, 912 (1991)]

- 37 4. The U.S. Tax Court is like every other administrative franchise/property court, in that it exercises administrative power
38 within the Executive and not Judicial Branch:

39 The Tax Court is indistinguishable from my hypothetical Social Security Court. It reviews determinations by
40 Executive Branch officials (the Internal Revenue Service) that this much or that much tax is owed -- a classic
41 executive function. For 18 years its predecessor, the Board of Tax Appeals, did the very same thing, see *H.*
42 *Dubroff*, *The United States Tax Court* 47-175 (1979), and no one suggested that body exercised "the judicial
43 power." We held just the opposite:

44 The Board of Tax Appeals is not a court. It is an executive or administrative board, upon the decision of which
45 the parties are given an opportunity to base a petition for review to the courts after the administrative inquiry of
46 the Board has been had and decided. Old [501 U.S. 912] *Colony Trust Co. v. Commissioner*, 279 U.S. 716, 725
47 (1929) (Taft, C.J.). Though renamed "the Tax Court of the United States" in 1942, it remained "an independent
48 agency in the Executive Branch," 26 U.S.C. §1100 (1952 ed.), and continued to perform the same function. As
49 an executive agency, it possessed many of the accoutrements the Court considers "quintessentially judicial," ante
50 at 891. It administered oaths, for example, and subpoenaed and examined witnesses, § 1114; its findings were
51 reviewed "in the same manner and to the same extent as decisions of the district courts in civil actions tried
52 without a jury," § 1141(a). This Court continued to treat it as an administrative agency, akin to the Federal
53 Communications Commission (FCC) or the National Labor Relations Board (NLRB). See *Dobson v.*
54 *Commissioner*, 320 U.S. 489, 495-501 (1943).
55 [Freytag v. Commissioner, 501 U.S. 868, 911-912 (1991)]

1 5. Franchise courts adjudicate over “public monies”, and these monies MUST BECOME public **BEFORE** a statutory
2 franchise court can even lawfully entertain a petition for the services of the court. You must donate the monies, in fact,
3 to a public use and a public office BEFORE they can even lawfully be reported to the IRS on an information return to
4 begin with. Hence, those who go before the court must lawfully be serving in a public office and that office must be
5 created and exist INDEPENDENT of any provision of the Internal Revenue Code and not be created BY the I.R.C.
6 Tax Court Rule 13(a) says that ONLY “taxpayers”, and hence “public officers” within the SAME branch as the U.S.
7 Tax Court itself, can petition said court. 26 U.S.C. §§6901 and 6903 recognize, in fact, that those who petition said
8 franchise court must be “transferees” over all property to be adjudicated, meaning that the property must ALREADY
9 be public property before the court can even hear the matter:

10 *It is no doubt true that all such bodies "adjudicate," i.e., they determine facts, apply a rule of law to those facts,*
11 *and thus arrive at a decision. But there is nothing "inherently judicial" about "adjudication." **To be a federal***
12 ***officer and to adjudicate are necessary but not sufficient conditions for the exercise of federal judicial power,***
13 ***as we recognized almost a century and a half ago.***

14 ***That the auditing of the accounts of a receiver of public moneys may be, in an enlarged sense, a judicial act,***
15 ***must be admitted.** So are all those administrative duties the performance of which involves an inquiry into the*
16 *existence of facts and the application to them of rules of law. In this sense the act of the President in calling out*
17 *the militia under the act of 1795, [Martin v. Mott,] [501 U.S. 910] 12 Wheat. 19 [(1827)], or of a commissioner*
18 *who makes a certificate for the extradition of a criminal, under a treaty, is judicial. But it is not sufficient to bring*
19 *such matters under the judicial power, that they involve the exercise of judgment upon law and fact.”*
20 *[Freytag v. Commissioner, 501 U.S. 868, 909-910 (1991)]*

21 6. It is FRAUD on the part of the U.S. Supreme Court in the case of the majority opinion in Freytag, to identify the U.S.
22 Tax Court as exercising “judicial power” in a constitutional sense, and by implication, to describe ANY franchise court
23 as exercising such constitutional “judicial power”. Hence, the I.R.C. itself may not operate in places protected by the
24 Constitution, because the judicial power described is EXTRA-CONSTITUTIONAL. Therefore the I.R.C. can only
25 operate upon federal territory, public officers within the government working on federal territory, and statutory but not
26 constitutional “U.S. citizens” domiciled on federal territory WHEREVER physically situated:

27 ***Having concluded, against all odds, that "the Courts of Law" referred to in Article II, § 2, are not the courts***
28 ***of law established by Article III, the Court is confronted with the difficult problem of determining what courts***
29 ***of law they are.** It acknowledges that they must be courts which exercise "the judicial power of the United States"*
30 *and concludes that the Tax Court is such a court – even though it is not an Article III court. **This is quite a feat,***
31 ***considering that Article III begins "The judicial Power of the United States" -- not "Some of the judicial***
32 ***power of the United States," or even "Most of the judicial Power of the United States" -- "shall be vested in***
33 ***one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish."***
34 *Despite this unequivocal text, the Court sets forth the startling proposition that "the judicial power of the United*
35 *States is not limited to the judicial power defined under Article III." Ante at 889. It turns out, however -- to our*
36 *relief, I suppose it must be said -- that this is really only a pun. **"The judicial power," as the Court uses it, bears***
37 ***no resemblance to the constitutional term of art we are all familiar with, but means only "the power to***
38 ***adjudicate in the manner of courts."** So used, as I shall proceed to explain, the phrase covers an infinite variety*
39 *of individuals exercising executive, rather than judicial, power (in the constitutional sense), and has nothing to*
40 *do with the separation of powers or with any other characteristic that might cause one to believe that is what was*
41 *meant by "the Courts of Law." As far as I can tell, the only thing to be said for this approach is that it makes the*
42 *Tax [501 U.S. 909] Court a "Cour[t] of Law" -- which is perhaps the object of the exercise.*
43 *[Freytag v. Commissioner, 501 U.S. 868, 908-909 (1991)]*

44 In addition to the problems duly noted by Justice Antonin Scalia in the above case, there are many other problems with the
45 majority opinion in Freytag which they conveniently and deliberately ignored, such as:

46 1. Doesn't the U.S. Tax Court have to be in the Legislative and not Judicial Branch of the government, since Article 1,
47 Section 8, Clause 1 of the Constitution delegates the power to lay AND collect ONLY to the Legislative Branch and
48 not Executive Branch? The Constitution forbids delegating powers of one branch to any other branch. The delegation
49 of the taxation to any branch outside the legislative branch separates the taxation and representation function between
50 two branches of the government and therefore violates the separation of Powers doctrine and the purpose for
51 establishing said government to begin with: That taxation and representation should coincide in the SAME physical
52 person in the House of Representatives.

53 *“... a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated*
54 *by that department, nor vested by statute in another department or agency. Compare [Springer v. Philippine](#)*
55 *[Islands](#), 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.”*
56 *[Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933)]*

1 2. If the U.S. Tax Court really does exercise “judicial power”, then how can they issue declaratory judgments about taxes,
2 which are prohibited by 28 U.S.C. §2201(a)? The Freytag case says “*section 7443A(b) of the Internal Revenue Code*
3 *specifically authorizes the Chief Judge of the Tax Court to assign four categories of cases to special trial judges: ‘(1)*
4 *any declaratory judgment proceeding, ’” and yet 28 U.S.C. §2201(a) forbids declaratory judgments for a REAL court*
5 *exercising REAL “judicial power”. Here is an example of that prohibition upon a District Court, whereby someone*
6 *wanted to be declared a “nontaxpayer”:*

7 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to “whether*
8 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14).” (See Compl. at 2.) This*
9 *Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal taxes other than actions*
10 *brought under section 7428 of the Internal Revenue Code of 1986,” a code section that is not at issue in the*
11 *instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)*
12 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).*
13 *Accordingly, defendant’s motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
14 *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

15 Obviously, 28 U.S.C. §2201(a) can only pertain to public officers called “taxpayers” petitioning the court, and not to
16 ALL people or even PRIVATE people protected by the Constitution. As a practical matter, it is a violation of the
17 legislative intent of the Constitution for Congress to enact any law that interferes with or prevents the protection of
18 PRIVATE rights that are the ONLY reason why governments were created to begin with. The clear message from the
19 covetous courts and their self-serving interpretation of 28 U.S.C. §2201(a) is summarized by the following:

20 *“If you want to be our cheap whore who bends over for free, we’ll issue a declaratory judgment telling you how*
21 *many times and for how long you have to bend over for us. We’ll even coach you on how much you have to pay*
22 *U.S. for the PRIVILEGE of engaging in such a wonderful activity, which we call a ‘benefit’/franchise. However,*
23 *we ain’t NEVER going to admit, even though its true, that:*

- 24 1. *No one has the power to compel you to BE a whore called a ‘taxpayer’ and if they do, it’s involuntary*
25 *servitude.*
- 26 2. *“Nontaxpayers” even exist.*
- 27 3. *Not everyone is a “taxpayer”.*
- 28 4. *There is any such thing as private rights or private property.*
- 29 5. *We have the power or even the desire to protect private rights by calling you a “nontaxpayer”.*
- 30 6. *No one in a state of the Union protected by the Constitution can lawfully be a statutory “taxpayer”.*
- 31 7. *The U.S. Tax Court cannot lawfully hear the case of a ‘nontaxpayer’, but rather has to dismiss such as case*
32 *and end the collection activity.*

33 *In short, we will NEVER satisfy the purpose of the creation of the government, which is the protection of PRIVATE*
34 *rights and PRIVATE property. Instead, we will use every opportunity to adjudicate as a means to create our own*
35 *little fiefdom by turning EVERYTHING into a privilege, converting all rights to privileges, and force you to waive*
36 *all your rights before you can get any kind of remedy at all from the imperial judiciary. It’s our way or the*
37 *highway. You will either lick the hands that feed and LOVE IT, or we will destroy your commercial identity and*
38 *implement genocide of you and your family until you do.”*

- 39 3. The U.S. Supreme Court places the U.S. Tax Court OUTSIDE even the U.S. Treasury and says it is completely
40 independent of said department. By what authority is a NEW department outside the existing Executive, Legislative,
41 and Judicial Branches created?
 - 42 3.1. Is this what you call a “supernatural power”, because it is not expressly created by the NATURAL human beings
43 who penned the Constitution and delegated authority to the federal government to begin with?
 - 44 3.2. If it is a “supernatural being” with powers superior to the human beings who created it, isn’t this a violation of the
45 requirement for equal protection and equal treatment that is the foundation of the United States Constitution?
- 46 4. By what legal authority are the public offices supervised by this unconstitutional “Fourth Branch” created?
- 47 5. Where within the franchise agreements themselves does it expressly say that these public offices can lawfully be
48 exercised? 4 U.S.C. §72 says these offices may be exercised ONLY in the District of Columbia and not elsewhere,
49 which means they cannot be exercised within the borders of a state of the Union.
- 50 6. Aren’t those who are NOT lawfully serving in public offices within this branch committing the crime of impersonating
51 a public office per 18 U.S.C. §912 to even participate? Doesn’t the U.S. Tax Court itself become a party to a
52 conspiracy to commit this crime if it does not at least verify the lawful creation of the public office being supervised?
- 53 7. Is filling out a IRS Forms W-4 or 1040 an act of electing oneself into a public office by consenting to fill the office?
 - 54 7.1. By what authority are such elections held?
 - 55 7.2. By what Constitutional authority can people consent to join the fictitious Fourth Branch of government?

- 1 8. By what constitutional authority can those charged with protecting PRIVATE rights abuse their authority to compel
2 EVERYONE to convert them to PUBLIC rights? Isn't it TREASON to make a business out abusing the legislation
3 and "selective enforcement" to accomplish the OPPOSITE end of the creation of government to begin with?
4 9. How can the government create a Fourth Branch of government that behaves as a state-sponsored religion using
5 nothing but judicial fiat and prima facie evidence (1 U.S.C. §204), make the object of this religion the worship of civil
6 rulers instead of the living God, and compel payment of tithes to this fake religion without violating the First
7 Amendment establishment clause by creating a state-sponsored religion? The Religious Freedom Restoration Act
8 applies EVERYWHERE, including federal territory and within government itself. See 42 U.S.C. Chapt. 21B.

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

- 19 10. Isn't it a violation of the separation of powers to FORCE EVERYONE into a public office in the Executive Branch as
20 a statutory "taxpayer", and thereby to effectively:
21 10.1. Replace a de jure government with a de facto government?
22 10.2. Eliminate all PRIVATE rights and replace them with PUBLIC rights?
23 10.3. Convert all PRIVATE property into PUBLIC property, in one massive instance of "eminent domain"?
24 10.4. Outlaw personal responsibility by forbidding people from governing their own lives and forcing them to ask for
25 permission to do ANYTHING from a judicial and administrative oligarchy.
26 10.5. Concentrate all power and sovereignty to what amounts to a private, de facto, for profit corporation monopoly
27 called the "United States".
28 10.6. Make it impossible for a private person to get a remedy in ANY court in which franchise participation is at issue,
29 because all potential jurists are receiving bribes from the franchise and possibly even participating unlawfully.
30 11. Isn't it a violation of the constitutional requirement for equal protection and the equivalent of a "bill of attainder" to, on
31 the one hand provide an essentially ADMINISTRATIVE remedy to those who are statutory "taxpayers", and yet to
32 NOT provide an equally convenient JUDICIAL remedy to those who are PRIVATE parties and "nontaxpayers"?
33 There is no equivalent court for "nontaxpayers" and U.S. Tax Court Rule 13(a) prohibits these parties from even
34 petitioning the franchise court. The only place PRIVATE parties who are "nontaxpayers" can go is a state court. This
35 is rather scandalous, considering that the MAIN purpose for establishing government to begin with is to protect
36 PRIVATE rights and CONSTITUTIONAL rights, and yet there IS not court within the federal government that can
37 even entertain a suit or provide a remedy for such a person. Hence, there IS no real government at the federal level.
38 The only way you can approach Uncle, in short, is as a privileged statutory "employee" or public officer who has no
39 rights and works as a cheap whore for Uncle without compensation. To add insult to injury, this privileged state of
40 affairs is termed a "benefit" for which you "owe" them a tax to sustain.

41 *"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*
42 *by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583. "Constitutional*
43 *rights would be of little value if they could be indirectly denied,' Smith v. Allwright, 321 U.S. 649, 644, or*
44 *manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345."*
45 *[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]*

- 46 12. How did the monies being adjudicated become "public monies" in the case of those who are private parties and NOT
47 public officers and who are the victim of false information returns that the IRS refuses its legal duty to correct?

48 *"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness:'*
49 *and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a***
50 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it***
51 ***to his neighbor's injury, and that does not mean that he must use it for his***
52 ***neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other***
53 ***public "benefit"];** second, that if he devotes it to a public use, he gives to the public a right to control
54 ***that use; and third, that whenever the public needs require, the public may take it upon payment of due***
55 ***compensation.**"*
56 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]**

1 You might want to ask some of these questions if you ever end up in front of the kangaroo U.S. Tax Court.

2 **12.4 Courts hearing income tax matters are acting in an “administrative” and not “judicial”** 3 **capacity as part of the Executive and not Judicial Branch**¹

4 This section will prove that:

- 5 1. The term “Internal” within the phrase “INTERNAL Revenue Service” means INTERNAL to the Executive Branches of
6 the United States government and NOT internal to states of the Union.
- 7 2. Any court which is officiating over an income tax matter is:
 - 8 2.1. Engaging in “political questions”.
 - 9 2.2. Acting as an administrative agency within the Executive Branch because it is engaging in “political questions” and
10 because it is interfering with the activities of “public officers” within other branches of the government.
 - 11 2.3. Not exercising true “judicial power” within the meaning of the U.S. Constitution Article III, regardless of the origins
12 of its authority as an Article III court.
- 13 3. Since courts exercising true “judicial power” within the meaning of the U.S. Constitution Article III may not engage in
14 political questions, then they may not interfere with the collection of taxes associated with a “public office” or a “trade
15 or business”. This, in fact, is the basis:
 - 16 3.1. For the authority of the Anti Injunction Act, [26 U.S.C. §7421](#): The judicial branch may not lawfully intrude on the
17 internal affairs of the other two branches of the government.
 - 18 3.2. For prohibiting federal courts from making declaratory judgments in relation to “taxes” under the authority of [28](#)
19 [U.S.C. §2201](#)(a).
- 20 4. Compelling a person against their will to become a “public officer” or statutory “employee” (per 5 U.S.C. §2105) within
21 the Executive Branch of the government, which is what a “taxpayer” is, represents a denial of the ONLY guarantee
22 MANDATED within the U.S. Constitution of providing a “republican form of government”. See U.S. Const. Art. 4,
23 Section 4. A republican form of government requires separation of powers, and forcing everyone into becoming a
24 “franchisee” and an “employee” within the U.S. Government:
 - 25 4.1. Destroys the separation of powers between the state and federal government by making everyone into federal
26 officers.
 - 27 4.2. Destroys the separation between what is “public” and what is “private” by connecting everything to the public
28 office using the Social Security Number, which is a license number to act as a trustee, fiduciary, and public officer
29 of the U.S. government.
 - 30 4.3. Effectively imposes eminent domain over all private property and brings it under the control of the federal
31 government by connecting it with public property called a “Social Security Number”. 20 C.F.R. §422.104 says that
32 the Social Security Number and the card are property of the U.S. government and not the person carrying it. You
33 cannot use this “public property” for a “private use” because that would be embezzlement and impersonating a
34 public officer. Therefore, everything you connect the “trustee license number” to becomes “private property
35 donated to a temporary public use to procure the benefit of a federal franchise”.

36 We showed in *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008
37 that all taxpayer “franchisees” are “officers” and/or statutory “employees” (per 5 U.S.C. §2105) of the government. I.R.C.
38 Subtitles A and C are franchises that apply only to those acting as “public officers” for the U.S. government. They are excise
39 taxes upon an “activity” called a “trade or business”, which is defined in [26 U.S.C. §7701](#)(a)(26) as “the functions of a public
40 office”. As such:

- 41 1. The tax is upon “public offices” of the United States, all of whom are in the Executive Branches of the government. This
42 branch of government are what is called the “political branch”.
- 43 2. The tax is only upon federal “offices” and/or statutory “employees” (per 5 U.S.C. §2105).
 - 44 2.1. It is not upon state officers. If it were on state offices, then a violation of the separation of powers and a criminal
45 conflict of interest occurs.
 - 46 2.2. The tax is NOT upon the OFFICER, but the OFFICE. The OFFICER and the OFFICE become connected ONLY
47 through the mutual informed and voluntary consent of both the government and the OFFICER. This process is
48 called a lawful “election” or “appointment”. You’re a USEFUL IDIOT if you volunteer for such an office in
49 exchange for a criminal federal bribe such as a “benefit”. Its also illegal to entice private people not already lawfully

¹ Adapted from: *Government Instituted Slavery Using Franchises*, Form #05.030, Section 21.6; <http://sedm.org/Forms/FormIndex.htm>.

1 serving in public offices to assume the duties of the office by accepting the bribe and thereby effectively and
2 unilaterally “electing” themselves into public office.

3 For details on the above, see:

Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

- 4 3. The tax can only be imposed or collected where these “public offices” are lawfully established and exercised by law. 4
5 U.S.C. §72 requires that all public offices shall be exercised in the District of Columbia and NOT elsewhere except “as
6 expressly provided by law”. Congress has never enacted any law that “expressly extends” any public office that is the
7 subject of I.R.C. Subtitles A and C taxes to any place within any state of the Union or to any place outside of federal
8 territory not within any state. That is why
- 9 3.1. The term “United States” is defined within 26 U.S.C. §7701(a)(9) and (a)(10) for the purposes of I.R.C. Subtitles
10 A and C to mean the District of Columbia and no part of any state of the Union.
- 11 3.2. 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) moves the effective domicile of all “U.S. citizens” and “U.S.
12 residents” to the District of Columbia for the purposes of judicial jurisdiction.
- 13 4. The tax is only upon federal “offices” and/or statutory “employees” (per 5 U.S.C. §2105) while they lawfully serve
14 “abroad”, which means in a foreign country that is NOT a state of the Union pursuant to 26 U.S.C. §911.
- 15 4.1. There is *no provision* within the I.R.C. that EXPRESSLY imposes a tax upon “citizens or residents of the United
16 States” while they are NOT “abroad”, and therefore they don’t owe a tax when geographically located
17 “domestically”. By “domestic”, we mean within the “United States” (District of Columbia).
- 18 4.2. 26 U.S.C. §911 expressly imposes a tax upon “citizens and residents of the United States” while abroad. What
19 these two entities have in common is a legal “residence” within the “United States”, which is defined as the District
20 of Columbia in 26 U.S.C. §7701(a)(9) and (a)(10) and nowhere extended to any state of the Union within the I.R.C.
21 These statutory “citizens” and “residents” all work for the U.S. government as officers and employees because
22 while they are on official duty, they are representing a federal corporation and take on the character of that
23 corporation. That corporation, in turn, is a statutory (per 8 U.S.C. §1401) but not constitutional “citizen” of the
24 place it was incorporated, which is the District of Columbia.

25 *“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*
26 *created, and of that state or country only.”*
27 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886]*

28 For further details on the nature of I.R.C. Subtitle A as an excise tax upon “public offices” in the United States government,
29 see:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

30 The Constitution, Article 1, Section 8, Clause 1 confers the power to both LAY and COLLECT taxes upon the Legislature,
31 and not upon any other branch.

32 *U.S. Constitution*
33 *Article 1, Section 8, Clause 1*

34 *The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and*
35 *provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises*
36 *shall be uniform throughout the United States;*

37 Note that the above clause delegates BOTH laying AND collecting in the *same person* in the *Congress*. This is the basis for
38 “taxation **with** representation”.

- 39 1. Recall that the American revolution was fought BECAUSE of taxation WITHOUT representation.
- 40 2. This power may *not* lawfully be delegated to another branch, including the Judiciary or anyone in the Executive Branch,
41 in the context of anything having to do with a state of the Union.
- 42 3. If it *is* delegated to another branch, can only be delegated in the context of tax collection or enforcement INTERNAL to
43 the federal government itself and INTERNAL to federal territory where the Constitution does NOT apply.

1 A court which interferes with the collection or assessment of taxes is interfering with the exclusive functions delegated by
2 the Constitution to the Executive Branch, which it cannot lawfully do and which is a strictly “political question”. Here is the
3 way the U.S. Supreme Court stated it:

4 “... a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated
5 by that department, nor vested by statute in another department or agency. Compare [Springer v. Philippine
6 Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.](#)”
7 [*Williams v. U.S.*, 289 U.S. 553, 53 S.Ct. 751 (1933)]

8 Consequently, tax collection is a “political” function that is inherently non-judicial in nature. On the subject of taxes and the
9 enforcement of lawful collection in a court of law, the U.S. Supreme Court has furthermore held that:

- 10 1. Any subject of litigation which can be delegated to an Article I administrative agency such as U.S. Tax Court does not
11 involve the “judicial power” of the government.

12 “The view under discussion-that, Congress having consented that the United States may be sued, the judicial
13 power defined in [article 3](#) at once attaches to the court authorized to hear and determine the suits-must then be
14 rejected, for the further reason, or, perhaps, what comes to the same reason differently stated, that it cannot be
15 reconciled with the limitation fundamentally implicit in the constitutional separation of the powers, namely, that
16 a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated by
17 that department, nor vested by statute in another department or agency. Compare [Springer v. Philippine Islands,
18 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.](#) And since Congress, whenever it thinks proper, undoubtedly
19 may, without infringing the Constitution, confer upon an executive officer or administrative board, or an
20 existing or specially constituted court, or retain for itself, the power to hear and determine controversies
21 respecting claims against the United States, it follows indubitably that such power, in whatever guise or by
22 whatever agency exercised, is no part of the judicial power vested in the constitutional courts by the third
23 article. That is to say, a power which may be devolved, at the will of Congress, upon any of the three departments,
24 plainly is not within the doctrine of the separation and independent exercise of governmental powers
25 contemplated by the tripartite distribution of such powers. Compare [Kilbourn v. Thompson, 103 U.S. 168, 190-
26 191, 26 L.Ed. 377.](#)
27 [*Williams v. U.S.*, 289 U.S. 553, 53 S.Ct. 751 (1933)]

28 Therefore, at least in the context of “taxes”, regardless of what federal court the dispute is being heard in, the courts are
29 operating in an “administrative mode” as part of the Legislative rather than Judicial branch of the government, even if
30 the judges themselves are ordained as Article III judges.

- 31 2. All tax subjects are “political” in nature.

32 “Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit
33 or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth
34 Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally
35 reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously
36 includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of
37 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration
38 being a tax on realty laid by the state in which the realty is located.”
39 [*Miller Brothers Co. v. Maryland, 347 U.S. 340* (1954)]

40 Note the phrase “their nature and measure is largely a “political matter”.

- 41 3. The Judicial Branch is the only branch of the three branches of government that is NOT “political” and is prohibited
42 from involving itself in “political questions”.

43 “But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme
44 Court] can never with propriety be called on officially to be the umpire in questions merely political. The
45 adjustment of these questions belongs to the people and their political representatives, either in the State or
46 general government. These questions relate to matters not to be settled on strict legal principles. They are
47 adjusted rather by inclination, or prejudice or compromise, often.

48 [. . .]

49 Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament
50 of judges would be that, in such an event, all political privileges and rights would, in a dispute among the
51 people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and,
52 under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much
53 perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing
54 their representatives to make laws and unmake them, and without our interference as to their principles or policy
55 in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered

1 by the State or the Union, commence their functions and may decide on the rights which conflicting parties can
2 legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign
3 People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to
4 disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere,
5 we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither.
6 The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal
7 principles, by positive legislation [e.g. "positive law"]¹, clear contracts, moral duties, and fixed rules; they are
8 per se questions of law, and are well suited to the education and habits of the bench. But the other disputed
9 points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and
10 popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics,
11 they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school
12 of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far
13 removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in
14 the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision
15 by a political forum can often be peacefully corrected by new elections or instructions in a single month; and
16 if the people, in the distribution of powers under the constitution, should ever think of making judges supreme
17 arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow
18 such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will
19 dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but
20 surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and
21 one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead
22 of controlling the people in political affairs, the judiciary in our system was designed rather to control
23 individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and
24 the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a
25 check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the
26 Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves
27 in their primary capacity as makers and amenders of constitutions."
28 [Luther v. Borden, 48 U.S. 1 (1849)]

29 Here is another example of the above phenomenon, from the United States Constitution annotated:

30 The Public Rights Distinction

31 "That is, "public" rights are, strictly speaking, those in which the cause of action inheres in or lies against the
32 Federal Government in its sovereign capacity, the understanding since Murray's Lessee. However, to
33 accommodate Crowell v. Benson, Atlas Roofing, and similar cases, seemingly private causes of action between
34 private parties will also be deemed "public" rights, when Congress, acting for a valid legislative purpose pursuant
35 to its Article I powers, fashions a cause of action that is analogous to a common-law claim and so closely
36 integrates it into a public regulatory scheme that it becomes a matter appropriate for agency resolution with
37 limited involvement by the Article III judiciary. (82)"

38 [Footnote 82: Granfinanciera, S.A. v. Nordberg, 492 U.S. at 52-54. The Court reiterated that the Government
39 need not be a party as a prerequisite to a matter being of "public right." Id. at 54. Concurring, Justice Scalia
40 argued that public rights historically were and should remain only those matters to which the Federal
41 Government is a party. Id. at 65.]
42 [Annotated Constitution, Year 2002, p. 640.
43 SOURCE: <http://www.gpoaccess.gov/constitution/pdf2002/013.pdf>]

44 Based on the foregoing, whenever a court is hearing any matter relating to income taxation, then they are:

- 45 1. Not part of the judicial branch of the government.
- 46 2. Engaging in "political questions".
- 47 3. Acting as an administrative agency within the Executive Branch because it is engaging in "political questions" and
48 because it is interfering with the activities of "public officers" within other branches of the government.
- 49 4. Not exercising true "judicial power" within the meaning of the U.S. Constitution Article III, regardless of the origins of
50 its authority as an Article III court.
- 51 5. Engaging in criminal identify theft and kidnapping to take jurisdiction over such a matter if you are not, in fact lawfully
52 serving in a public office in the U.S. government and administering a public right as part of such office. Note that tax
53 forms and statutes DO NOT, in fact, create any new public offices, but simply regulate the exercise of EXISTING public
54 offices lawfully created by means other than the tax code itself, such as under Title 5 of the U.S. Code.

55 Recognizing the above constraints imposed by the separation of powers between branches of the government, the Congress
56 has enacted the following:

1. The Anti-Injunction Act, 26 U.S.C. §7421, prohibits federal courts from enjoining the assessment or collection of income taxes.
2. The Declaratory Judgments Act, 28 U.S.C. §2201(a) prohibits courts from declaring rights or status in the context of federal income taxes.

Both of these acts would be unconstitutional if used to adversely affect or undermine the rights of a person who is a “nontaxpayer”, which we define as a person who is *not* the “taxpayer” defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313. This was confirmed by the federal courts when they said:

“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”
[Long v. Rasmussen, 281 F. 236 (1922)]

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

Courts may not undermine the Constitutional rights of those domiciled in places protected by the Constitution and the Bill of Rights without violating their oath to support and defend the Constitution. A consequence of this fact is that they may not engage in any of the following self-serving activities:

1. Declare a person who is a “nontaxpayer” as instead being a “taxpayer”. The Declaratory Judgments Act, 28 U.S.C. §2201(a) prohibits all such presumptions or declarations by the court. Therefore, a person who declares under penalty of perjury that he is a “nontaxpayer” not domiciled in the “United States” must be presumed by the court and the government to be such from that point on.
2. Self-servingly presume that *everyone* is a franchisee called a “taxpayer”. All such presumptions which prejudice constitutional rights are unconstitutional. See:

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

3. Refuse to acknowledge the existence of “nontaxpayers”. This perpetuates the false presumption that everyone is a “taxpayer”.
4. Compel a person to accept the duties of a franchisee called a “taxpayer” or a “public officer” without any PROVEN compensation or benefit. This constitutes slavery in violation of the Thirteenth Amendment.
5. Refuse “nontaxpayers” the ability to discuss laws in front of the jury that prove the existence of “nontaxpayers” or the limitations upon the authority of the IRS or the Court. This advantages the government at the expense of individual Constitutional rights.
6. Extend definitions within the Internal Revenue Code by abusing the word “includes” to extend or enlarge his importance or jurisdiction by compelling false presumptions about his jurisdiction. This:
 - 6.1. Violates the rules of statutory construction.

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

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a

rule, "a definition which declares what a term "means" . . . excludes any meaning that is not stated"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary." [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

6.2. Turns a society of law into a society of men.

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

6.3. Makes the judge into an imperial monarch and a pagan deity to be worshipped in violation of the First Amendment establishment of religion clauses. See:

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

6.4. Unlawfully enlarges federal jurisdiction beyond its clear constitutional limits.

6.5. Completely destroys the separation of powers between states of the Union. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

6.6. Causes the judge to engage in "treason":

"In another, not unrelated context, Chief Justice Marshall's exposition in *Cohens v. Virginia*, 6 Wheat, 264 (1821), could well have been the explanation of the Rule of Necessity; he wrote that a court "must take jurisdiction if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines of the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with whatever difficulties, a case may be attended, we must decide it, if it be brought before us. We have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the constitution. Questions may occur which we would gladly avoid; but we cannot avoid them." *Id.*, at 404 (emphasis added)
[*U.S. v. Will*, 449 U.S. 200 (1980)]

For further details on this scam, see:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

7. Admit into evidence any provision of the I.R.C. as proof of an obligation or duty against a person who is not a "taxpayer" and who instead is a "nontaxpayer". All franchise agreements are "private law" and "Special law" and is essence behave as "contracts" or agreements. The U.S. Supreme Court, in fact, referred to income taxes, in fact, as "quasi-contractual" in *Milwaukee v. White*, **296 U.S. 268** (1935). As such, the provisions of these contracts or agreements may not lawfully be enforced or cited against those who are not party to them.

8. Refuse to enforce the government's duty as moving party to prove that the existence of either explicit or implicit consent to the franchise agreement codified in I.R.C. Subtitles A and C ***before*** these provisions may be enforced against anyone.

"Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences."
[*Brady v. U.S.*, 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970)]

Consent may not be "presumed", and must be PROVEN with evidence. Absent demonstrate consent in some form, the provisions of the franchise agreement may not be enforced against those who do not consent. See:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

9. Refuse to acknowledge that the basis for authority to impose an income tax is domicile within federal territory and the exclusive jurisdiction of the United States, regardless of where the "taxpayer" is physically located.

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of

1 *property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration*
2 *being a tax on realty laid by the state in which the realty is located."*
3 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

4 For details, see:

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

- 5 10. Refuse to acknowledge or enforce the requirement that domicile within any state of the Union on other than federal
6 territory does not represent domicile within the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10). This:
7 10.1. Leads to a complete destruction of the separation of powers and devolves a republican form of government into a
8 totalitarian socialist monopoly and oligarchy.
9 10.2. Denies a "republican form of government" to person domiciled in states of the Union, which is MANDATED by
10 Article 4, Section 4 of the United States Constitution.

11 All of the above tactics are typically used by unscrupulous judges and U.S. attorneys to self-servingly, unlawfully, and
12 criminally expand their importance, jurisdiction, revenues, and to advantage the government at the expense of your
13 Constitutional rights. You as a vigilant citizen concerned about protecting your constitutional rights should anticipate all the
14 above very common tactics and expose and oppose them in your pleadings and correspondence BEFORE they are even used.

15 The only way we can have a true "republican form of government" mandated by Article 4, Section 4 of the U.S. Constitution
16 is:

- 17 1. To have separate franchise courts within the Executive Branch for administering federal franchises such as income taxes.
18 2. To prohibit judges in federal district courts from entertaining any franchise issue and to focus exclusively on Article III
19 functions of protecting rights.
20 3. Establish true Article III federal courts. Right now, the U.S. federal District and Circuit courts are Article IV legislative
21 courts, not Article III courts. See:

[What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

- 22 4. To prevent Congress from determining directly the compensation of federal judges. Right now, federal judges salaries
23 are determined directly by the U.S. Congress. Instead, Congress must establish a separate Judicial Branch and fund the
24 ENTIRE branch and let the branch and not the Congress determine the pay.
25 5. To prohibit Article III judges from being "taxpayers" subject to IRS extortion. This will allow "nontaxpayers" to receive
26 complete and independent judges in their tax trials.
27 6. To prevent the Legislative Branch from unlawfully delegating the authority to "collect" to another branch of the
28 government, such as the Treasury within the Executive Branch because this separates the "taxation" from the
29 "representation" functions and only encourages lack of accountability and usurpation. Article 1, Section 8, Clause 1
30 empowers Congress to 'LAY AND COLLECT' taxes and they delegated the collect part unlawfully to the Executive
31 Branch, and more particularly to the Treasury and the IRS who serves them. Right now Congressmen conveniently uses
32 the IRS and the separation of powers as a "scapegoat" why they can't remedy the evil activities of the IRS. Well, THEY
33 created this problem by a treasonous act of unlawfully delegating the power to COLLECT taxes to another branch of the
34 government while retaining the power to LAY those same taxes delegated by Article 1, Section 8, Clause 1 of the
35 Constitution.
36 7. To modify the Anti-Injunction Act, 26 U.S.C. §7421, and the Declaratory Judgments Act, 28 U.S.C. §2201(a) to indicate
37 that these provisions in the context of "taxes" only apply to "taxpayer" and not to "nontaxpayers" so that federal courts
38 don't unlawfully and criminally abuse these acts against private citizens who are not within the United States federal
39 government as "franchisees". Typically, they unlawfully abuse these acts in conjunction with the Full Payment Rule
40 found in *Flora v. United States*, 362 U.S. 145, 80 S.Ct. 630, 647 (1960). to avoid litigation and force "nontaxpayers" to
41 use franchise courts. This:
42 7.1. Deprives "nontaxpayers" of their constitutional rights.
43 7.2. Deprives persons protected by the Constitution of a trial by jury. U.S. Tax Court has no jury.
44 7.3. Compels "nontaxpayers" into becoming "taxpayers". Tax Court Rule 13(a) says that only "taxpayers" can employ
45 the U.S. Tax Court to resolve disputes. There is no equivalent court for "nontaxpayers".

46 Consistent with the above, the U.S. Supreme Court has held the following. Note that they indicated that they cannot exercise
47 administrative jurisdiction as part of the Executive Branch, because they recognize that this would violate the separation of
48 powers:

1 Referring to the provisions for patent appeals this court said in [Butterworth v. U.S.](#), 112 U.S. 50, 60, 5 S.Ct. 25,
2 28 L.Ed. 656, that the function of the court thereunder was not that of exercising ordinary jurisdiction at law or
3 in equity, but of taking a step in the statutory proceeding under the patent laws in aid of the Patent Office. And in
4 [Postum Cereal Company v. California Fig Nut Company](#), 272 U.S. 693, 698, 47 S.Ct. 284, 285, 71 L.Ed. 478,
5 which related to a provision for a like appeal in a trade-mark proceeding, this court held: **'The decision of the**
6 **Court of Appeals under section 9 of the act of 1905** ^{FN2} **is not a judicial judgment. It is a mere administrative**
7 **decision.** It is merely an instruction to the Commissioner of Patents by a court which is made part of the machinery
8 of the Patent Office for administrative purposes.' Another case in point is [Keller v. Potomac Electric Power Co.](#),
9 261 U.S. 428, 442-444, 43 S.Ct. 445, 67 L.Ed. 731, which involved a statutory proceeding in the courts of the
10 District of Columbia to revise an order of a commission fixing the valuation of the property of a public utility for
11 future rate-making purposes. **There this court held that the function assigned to the courts of the District in the**
12 **statutory proceeding was not judicial in the sense of the Constitution, but was legislative and advisory, because**
13 **it was that of instructing and aiding the commission in the exertion of power which was essentially legislative.**

14 ^{FN2}. Now section 89, title 15, U.S. Code (15 USCA s 89). This jurisdiction also was transferred to the Court of
15 Customs and Patent Appeals by the act cited in note 1.

16 **In the cases just cited, as also in others, it is recognized that the courts of the District of Columbia are not**
17 **created under the judiciary article of the Constitution but are legislative courts, and therefore that Congress**
18 **may invest them with jurisdiction of appeals and proceedings such as have been just described.**

19 **But this court [the U.S. Supreme Court] cannot be invested with jurisdiction of that character, whether for**
20 **purposes of review or otherwise. It was brought into being by the judiciary article of the Constitution, is invested**
21 **with judicial power only, and can have no jurisdiction other than of cases and controversies falling within the**
22 **classes enumerated in that article. It cannot give decisions which are merely advisory; nor can it exercise or**
23 **participate in the exercise of functions which are essentially legislative or administrative.** [Keller v. Potomac](#)
24 [Electric Power Co.](#), *supra*, page 444, of 261 U.S., 43 S.Ct. 445, 67 L.Ed. 731, and cases cited; [Postum Cereal](#)
25 [Co. v. California Fig Nut Company](#), *supra*, pages 700-701 of 272 U.S., 47 S.Ct. 284, 71 L.Ed. 478; [Liberty](#)
26 [Warehouse Co. v. Grannis](#), 273 U.S. 70, 74, 47 S. 282, 71 L.Ed. 541; [Willing v. Chicago Auditorium](#)
27 [Association](#), 277 U.S. 274, 289, 48 S.Ct. 507, 72 L.Ed. 880; *Ex parte Bakelite Corporation*, 279 U.S. 438, 449,
28 49 S.Ct. 411, 73 L.Ed. 789.

29 The proceeding on the appeal from the commission's action is quite unlike the proceeding, under sections 1001(a)
30 to 1004(b) of the Revenue Act of 1926, c. 27, 44 Stat., pt. 2, p. 109 (26 USCA ss 1224-1227), on a petition for the
31 review of a decision of the Board of Tax Appeals; for, as this court heretofore has pointed out, such a petition

32 (a) brings before the reviewing court the United States or **391 its representative on the one hand and the
33 interested taxpayer on the other,

34 (b) presents for consideration either the right of the United States to the payment of a tax claimed to be due from
35 the taxpayer or his right to have refunded to him money which he has paid to satisfy a tax claimed to have been
36 erroneously charged against him, and

37 (c) calls for a judicial and binding determination of the matter so presented—all of which makes the proceeding a
38 case or controversy within the scope of the judicial power as defined in the judiciary article. [Old Colony Trust](#)
39 [Co. v. Commissioner of Internal Revenue](#), 279 U.S. 716, 724-727, 49 S.Ct. 499, 73 L.Ed. 918.
40 [*Federal Radio Commission v. General Electric Co.*, 281 U.S. 464, 50 S.Ct. 389 (U.S., 1930)]

41 The end of the above ruling compares the issue in the case with taxation and contains a deliberate deception. They refer to
42 the function of the "Board of Tax Appeals", which today we know of as "U.S. Tax Court". They try to create the deception
43 that the U.S. Tax Court as an Article III court that officiates over "rights". However, we now know by reading section 12.3
44 that "U.S. Tax Court is in the Executive Branch and that it officiates over the "trade or business" franchise that forms the
45 heart of the income tax within I.R.C. Subtitle A. 26 U.S.C. §7441 identifies U.S. Tax Court as an Article I court within the
46 Legislative and not Judicial Branch. They use the word "taxpayer", which is synonymous with a franchisee under the I.R.C.
47 Subtitle A franchise agreement. Franchisees do not have "rights", but only privileges granted by their "parents patriae", the
48 government. Yet the Supreme Court uses the word "rights" in describing the transaction. This is FRAUD. Obviously, either
49 they don't know the difference between a "right" and a "privilege" or they are trying to deceive you into thinking that a
50 "taxpayer" is a person who has rights and who is NOT the subject of a franchise agreement. The distinction we wish to
51 emphasize is that the only time "rights" instead of "privileges" can really be at issue in any court is when:

- 52 1. The court is willing and able to recognize the existence of persons who are not party to the franchise agreement, and who
53 are called "non-taxpayers".
- 54 2. The court is willing and able to declare that you are a "non-taxpayer" not subject to the I.R.C. The only people who have
55 REAL rights are those who don't participate in government franchises and who have this status recognized by the courts.

- 1 3. The court does not enforce the provisions of the franchise agreement in I.R.C. Subtitle A against a non-participant such
- 2 as a “non-taxpayer”.
- 3 4. The court does not interfere with the rights of “non-taxpayers” by invoking the Anti-Injunction Act, 26 U.S.C. §7421 to
- 4 dismiss lawsuits brought by “non-taxpayers” intended to prevent illegal enforcement of the “trade or business” franchise
- 5 against non-participants..
- 6 5. The court does not invoke the Declaratory Judgments Act, 28 U.S.C. §2201(a) as an excuse to avoid declaring the rights
- 7 of a “non-taxpayer” who has illegally become the target of IRS enforcement.

8 We would like to conclude this section by emphasizing the following constraints imposed by the separation of powers doctrine
9 upon the federal courts:

- 10 1. No judge or court can lawfully serve in TWO branches of the government at the same time. This would constitute an
- 11 ongoing conflict of interest.
- 12 2. A judge or court that serves as an Executive Branch agency in the context of income taxes that apply to domiciliaries of
- 13 federal territory cannot ALSO serve as an Article III judge under the Constitution.
- 14 3. A judge who is serving in a franchise court within the Executive Branch, if he orders any kind of penalty against a party
- 15 before him, is violating the Constitutional prohibition against “bills of attainder”, which are penalties administered by
- 16 the Executive Branch rather than true “judicial power” under the Constitution.

17 **Bill of attainder.** *Legislative acts, no matter what their form, that apply either to named individuals or to easily*
 18 *ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. United*
 19 *States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; United States v. Lovett, 328 U.S.*
 20 *303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a “bill of attainder” when the punishment is death and a*
 21 *“bill of pains and penalties” when the punishment is less severe; both kinds of punishment fall within the scope*
 22 *of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec. 10 (as to state*
 23 *legislatures).*
 24 *[Black’s Law Dictionary, Sixth Edition, p. 165]*

25 The only way for a legislative franchise court to bypass the constitutional prohibition against “bills of attainder” in the
 26 case of a litigant before it who is protected by the Constitution of the United States is for the individual to consent to it.
 27 At the point it is consensual is the point at which it ceases to be injurious:

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

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

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

34 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*
 35 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.*
 36 *[Bouvier’s Maxims of Law, 1856;*
 37 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]*

38 Therefore, those who are protected by the Constitution and who are compelled to appear before a franchise court such
 39 as the U.S. Tax Court, a U.S. District Court, or a federal Circuit Court must:

- 40 3.1. Emphasize that they do not consent to the jurisdiction of the court and thereby do not surrender their right to be
- 41 protected from “bills of attainder” mandated under Article 1, Section 10 of the United States Constitution.
- 42 3.2. Remind the court that they may not institute any penalties, duties, or “taxes” without express written consent on a
- 43 writing that fully discloses ALL of the rights surrendered.
- 44 3.3. Emphasize that you reserve all your rights without prejudice, U.C.C. §1-308 and its successor, U.C.C. §1-308.
- 45 3.4. Never make an “appearance” and thereby consent to the jurisdiction of the court.

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

49 *In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who*
 50 *enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages*

1 of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his
2 behalf. See e.g., Federal Rule of Criminal Procedure 43.

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

10 3.5. Continually emphasize that they are under financial duress.

- 11 4. A judge cannot participate as a “public officer” engaged in a “trade or business” within the Executive Branch in the
12 context of income taxes, and yet also claim to be a “judicial officer” within another branch of the government for other
13 purposes. This is an absurd contradiction. The Federalist Papers confirms that power over a man’s subsistence is power
14 over his will. This means that judges cannot be subject to enforcement by an Executive Branch agency within the
15 Department of the Treasury called the IRS on the one hand, and at the same time have “judicial independence” and
16 objectivity in any sense of the word in the context of income tax cases being heard before them.

17 “In the general course of human nature, A POWER OVER A MAN’S SUBSISTENCE AMOUNTS TO A POWER
18 OVER HIS WILL.”
19 [Alexander Hamilton, Federalist Paper No. 79]

20 **13 How Courts Unconstitutionally Operate in Political Rather than Legal Capacity, and in** 21 **violation of the Separation of Powers**

22 This section concerns itself with techniques that franchise judges use to deceive, enslave, and STEAL from those outside
23 their territorial jurisdiction by entertaining political questions in violation of the separation of powers doctrine. We will give
24 examples to illustrate how the process works so that those litigating in corrupted courts will recognize and be able to expose
25 and combat each technique illustrated.

26 If you would like more information about how all branches of the government, including the judiciary, exceed their
27 Constitutional bounds in violation of the Separation of Powers Doctrine, see:

[Government Conspiracy to Destroy the Separation of Powers](http://sedm.org/Forms/FormIndex.htm), Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

28 **13.1 Judges who advantage the government by OMITTING to rule on issues before them or by** 29 **substituting PRESUMPTIONS for evidence are acting in a POLITICAL capacity rather** 30 **than LEGAL capacity**

31 It is helpful to compare and contrast courts acting in a CONSTITUTIONAL/COMMON LAW capacity with those acting in
32 the capacity of a LEGISLATIVE/STATUTORY franchise court. Here is a table comparing the two:
33

1 **Table 4: Comparison of CONSTITUTIONAL court with LEGISLATIVE FRANCHISE court**

#	Characteristic	CONSTITUTIONAL/COMMON LAW COURT	LEGISLATIVE/STATUTORY FRANCHISE COURT
1	Branch of government court and judge are in	Judicial branch	Executive branch
2	Court created by	Constitution or PURSUANT to a specific constitutional provision in the act that created it	Act of Congress ONLY. Expressly invokes NO constitutional authority in the act creating the court.
3	Name of court	Appears in the Constitution	Does NOT appear in the Constitution. Compare “District Court of the United States” (in constitution) with “United States District Court” (current)
4	Right being enforced	PRIVATE right	PUBLIC right/franchise
5	Name of court corresponds with	Name in the Constitution such as “district Court of the United States”	Name given by Congress, such as “United States District Court”, which DOES NOT appear in the Constitution.
6	Capacity in which judge acts	CONSTITUTIONAL/LEGAL capacity	POLITICAL capacity within a POLITICAL branch of the government (Executive Branch)
7	Origin of court’s jurisdiction	1. Domicile or residence within the exclusive jurisdiction of the court OR 2. Physical presence on land protected by the Constitution at the time of the injury.	Consent to participate in the franchise.
8	Presumptions as evidence violate due process?	Yes	No
9	Court may lawfully decline to act when Plaintiff properly invokes its jurisdiction?	No	Yes

2 An important method to distinguish whether a corrupt judge is acting in a POLITICAL capacity are any of the following
3 behaviors evidenced by him or her:

- 4 1. Makes conclusive presumptions about facts related to the case for the benefit of the Government or defends the
5 government prosecutor from having to prove presumptions he/she is substituting in place of evidence. All such
6 presumptions invariably are made to the BENEFIT of the government and at the EXPENSE of the private party to the
7 proceeding.

8 *“It is apparent, this court said in the Bailey Case (219 U.S. 239 , 31 S. Ct. 145, 151) ‘that a constitutional*
9 *prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can*
10 *be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*
11 *restrictions.’*

12 [\[Heiner v. Donnan, 285 U.S. 312 \(1932\)\]](#)

13
14 *A prima facie presumption casts upon the person against whom it is applied the duty of going forward with his*
15 *evidence on the particular point to which the presumption relates. A statute creating a presumption that is*
16 *arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process clause of the Fourteenth*
17 *Amendment.*

18 [\[Western and Atlantic Railroad v. Henderson, 279 U.S. 639 \(1929\)\]](#)

- 19 2. Declines to hear or rule on issues AGAINST the government’s interest, and thereby ABUSING OMISSION to protect
20 crime or injuries unlawfully inflicted by the government. This could occur by dismissing cases raising such issues or
21 by making their ruling unpublished.

1 "In another, not unrelated context, Chief Justice Marshall's exposition in *Cohens v. Virginia*, 6 Wheat, 264
2 (1821), could well have been the explanation of **the Rule of Necessity; he we that a court "must take jurisdiction**
3 **if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines**
4 **of the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with whatever**
5 **difficulties, a case may be attended, we must decide it, if it be brought before us. We have no more right to**
6 **decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or the other**
7 **would be treason to the constitution.** Questions may occur which we would gladly avoid; but we cannot avoid
8 them." *Id.*, at 404 (emphasis added)
9 [*U.S. v. Will*, 449 U.S. 200 (1980)]

10 The fact that franchise courts are Executive Branch and NOT Judicial Branch agencies was confirmed by the opinion of
11 Justice Antonin Scalia. The Executive Branch is a POLITICAL branch, and therefore ALL judges in franchise courts are
12 POLITICAL rather than JUDICIAL officers. Franchise courts act as the equivalent of binding arbitration boards that resolve
13 disputes between FELLOW public officers in the SAME branch of the government as the court is in:

14 *I have already explained that **the Tax Court, like its predecessors, exercises the executive power of the United***
15 ***States.** This does not, of course, suffice to market a "Departmen[t]" for purposes of the Appointments Clause. **If,***
16 ***for instance, the Tax Court were a subdivision of the Department of the Treasury -- as the Board of Tax***
17 ***Appeals used to be -- it would not qualify. In fact, however, the Tax Court is a freestanding, self-contained***
18 ***entity in the Executive Branch, whose Chief Judge is removable by the President (and, save impeachment, no***
19 ***one else). Nevertheless, the Court holds that the Chief Judge is not the head of a department.**"*
20 [*Freytag v. Commissioner*, 501 U.S. 868, 914-915 (1991)]

21 Anyone who appears before a Legislative franchise court within the Executive Branch, and who does not lawfully occupy a
22 public office in that same branch as a litigant:

- 23 1. Is impersonating a public office in the U.S. government in criminal violation of 18 U.S.C. §912.
- 24 2. CANNOT lawfully be declared by any federal court to be a FRANCHISEE called a "taxpayer". The court MUST
25 accept whatever status they assign to themselves because CITIZENS are the customers for government protection and
26 the customer is ALWAYS right.

27 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether*
28 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) **This***
29 ***Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions***
30 ***brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the***
31 ***instant action. See 28 U.S.C. § 2201; see also *Hughes v. United States*, 953 F.2d. 531, 536-537 (9th Cir. 1991)***
32 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).*
33 *Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
34 [*Rowen v. U.S.*, 05-3766MMC. (N.D.Cal. 11/02/2005)]
35

36 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
37 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no*
38 *attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
39 *assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*
40 [*Long v. Rasmussen*, 281 F. 236 (1922)]

- 41 3. Is a victim of a criminal conflict of interest in violation of 18 U.S.C. §208 if either the judge OR anyone in government
42 declares an otherwise PRIVATE person to be a statutory franchisee, including a "taxpayer". It has long been a rule
43 since the founding of this country that no man, or GOVERNMENT may rule on an issue that they have a pecuniary of
44 financial interest in. Only DISINTERESTED competent fact finders can do so and even then, the statute at 28 U.S.C.
45 §2201(a) forbids such a determination either DIRECTLY or INDIRECTLY using a presumption.

46 ***In *Calder v. Bull*, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and***
47 ***State legislatures could not do without exceeding their authority, and among them he mentioned a law which***
48 ***punished a citizen for an innocent act; a law that destroyed or impaired the lawful private contracts of citizens;***
49 ***a law that made a man judge in his own case; and a law that took the property from A [a "taxpayer"] and gave***
50 ***it to B [a PRIVATE citizen]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature***
51 ***with such powers, and therefore it cannot be presumed that they have done it. They may command what is***
52 ***right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime,***
53 ***or violate the right of an antecedent lawful private contract, or the right of private property. To maintain that***
54 ***a Federal or State legislature possesses such powers if they had not been expressly restrained, would, in my***
55 ***opinion, be a political heresy altogether inadmissible in all free republican governments.'** 3 Dall. 388.*
56 [*Sinking Fund Cases*, 99 U.S. 700 (1878)]

1 "It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take
2 on themselves to judge the law as well as the fact. They never exercise this power but when they suspect
3 partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English
4 liberty."

5 [Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

- 6 4. Cannot lawfully ELECT themselves into public office by CONSENTING TO THE JURISDICTION OF or
7 APPEARING in said court or even PETITIONING such an administrative franchise court. The ONLY THING the
8 franchise judge can lawfully do is DISMISS the case for lack of jurisdiction. If he accepts it knowing that the litigant
9 is NOT an Executive Branch public officer, he is both criminally impersonating a public officer AND violating the
10 separation of powers doctrine that is the foundation of the Constitution.
- 11 5. Cannot lawfully confer POLITICAL jurisdiction to the Executive Branch Administrative tribunal even IF they consent
12 to its jurisdiction.
- 13 6. If the non-franchisee is penalized by said LEGISLATIVE FRANCHISE court, he/she is the subject of an
14 unconstitutional "Bill of Attainder", which is any kind of penalty administered by EITHER the LEGISLATIVE or
15 EXECUTIVE branches of the government or by any branch OTHER than a TRUE judicial branch.

16 *United States Constitution*
17 *Article 1, Section. 10*

18 No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin
19 Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any
20 Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts, or grant any Title of Nobility.

21

22 Bill of attainder. Legislative acts, no matter what their form, that apply either to named individuals or to easily
23 ascertainable members of a group in such a way as to **inflict punishment on them without a judicial trial.** *United*
24 *States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; United States v. Lovett, 328 U.S.*
25 *303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is death and a*
26 *"bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the scope*
27 *of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec, 10 (as to state*
28 *legislatures).*

29 [Black's Law Dictionary, Sixth Edition, p. 165]

30 For further details on the important subject of this section, see:

Government Instituted Slavery Using Franchises, Form #05.030, Sections 16-17

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

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Franchises.pdf>

31 **13.2 Judges interfering with choice of domicile or citizenship are terrorists, according to the** 32 **Federal Regulations**

33 Interfering with people's free exercise of political rights by trying to compel them to associate with a domicile or citizenship
34 or political group they do not want to associate with is TERRORISM. Below is the proof:

35 *Title 28: Judicial Administration*

36 PART 0—ORGANIZATION OF THE DEPARTMENT OF JUSTICE

37 §0.85 General functions.

38 (l) *Exercise Lead Agency*

39 *responsibility in investigating all crimes for which it has primary or concurrent jurisdiction and which involve*
40 *terrorist activities or acts in preparation of terrorist activities within the statutory jurisdiction of the United States.*
41 *Within the United States, this would include the collection, coordination, analysis, management and*
42 *dissemination of intelligence and criminal information as appropriate. If another Federal agency identifies an*
43 *individual who is engaged in terrorist activities or in acts in preparation of terrorist activities, that agency is*
44 *requested to promptly notify the FBI. **Terrorism includes the unlawful use of [judicial]***
45 **force and violence [through incarcerations, contempt citations, etc]**
46 **against persons or property to intimidate or coerce a government, the**

1 **civilian population, or any segment thereof, in furtherance of political or**
2 **social [rather than lawful] objectives.**

3 Therefore, judges that interfere with a person's choice of domicile or citizenship are TERRORISTS. The most enlightening
4 and eloquent of the cases which describes this illegal activity by judges was the U.S. Supreme Court case of *Luther v. Borden*,
5 which stated:

6 *"But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme*
7 *Court] can never with propriety be called on officially to be the umpire in questions merely political. The*
8 *adjustment of these questions belongs to the people and their political representatives, either in the State or*
9 *general government. These questions relate to matters not to be settled on strict legal principles. They are*
10 *adjusted rather by inclination, or prejudice or compromise, often.*

11 [. . .]

12 *Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament*
13 *of judges would be that, in such an event, all political privileges and rights would, in a dispute among the*
14 *people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and,*
15 *under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much*
16 *perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing*
17 *their representatives to make laws and unmake them, and without our interference as to their principles or policy*
18 *in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered*
19 *by the State or the Union, commence their functions and may decide on the rights which conflicting parties can*
20 *legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign*
21 *People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to*
22 *disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere,*
23 *we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither.*
24 *The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal*
25 *principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are*
26 *per se questions of law, and are well suited to the education and habits of the bench. But the other disputed*
27 *points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and*
28 *popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics,*
29 *they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school*
30 *of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far*
31 *removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in*
32 *the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision*
33 *by a political forum can often be peacefully corrected by new elections or instructions in a single month; and*
34 *if the people, in the distribution of powers under the constitution, should ever think of making judges supreme*
35 *arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow*
36 *such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will*
37 *dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but*
38 *surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and*
39 *one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead*
40 *of controlling the people in political affairs, the judiciary in our system was designed rather to control*
41 *individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and*
42 *the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a*
43 *check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the*
44 *Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves*
45 *in their primary capacity as makers and amenders of constitutions."*
46 *[Luther v. Borden, 48 U.S. 1 (1849)]*

47 Most of the corruption of American courts on the tax matter is described in the scenario above, in which activist judges have
48 unilaterally involved themselves in such "political questions" by interfering with the political affiliations, domicile, and
49 citizenship choices of the litigants. This has:

- 50 1. Made the United States into a federal slave plantation, whereby the "rent" for living on the plantation is an illegally
51 enforced, feudal tribute paid for "protection" that is not wanted or needed. Hence, what is mistakenly called
52 "government" is really nothing more than a "protection racket".
53 2. Made the federal judiciary into an imperial monarchy who enforce their will rather than what the law actually says.
54 3. Replaced the political sovereignty of the people with the whims of judges. Below is how the Bible describes this
55 corruption:

56 *The Book of Judges stands in stark contrast to Joshua. In Joshua, an obedient [to God] people conquered the*
57 *land through trust in the power of God. In Judges, however, a disobedient and idolatrous [towards judges and*
58 *government] people are defeated time and time again because of their rebellion against God.*

1 *In seven distinct cycles of sin to salvation, Judges shows how Israel had set aside God's law and in its place*
2 *substituted "what was right in his [for the Judge's] own eyes" (21:25). The recurring result of abandonment from*
3 *God's law is corruption from within and oppression from without. During the nearly four centuries spanned by*
4 *this book, God raises up military champions to throw off the yoke of bondage and to restore the nation to pure*
5 *worship [of God]. But all too soon the "sin cycle" begins again as the nations spiritual temperature grows*
6 *steadily colder.*

7 *The Hebrew title is "Shophetim, meaning "judges," "rulers," "delivering." First the judges deliver the people;*
8 *then they rule and administer justice. The Septuagint used the Greek equivalent of this word, Krtai ("Judges").*
9 *The Latin Vulgate called it Liber Judicum, the "Book of Judges." This book could also appropriately be titled*
10 *"The Book of Failure."*
11 *[The Open Bible, New King James Version, Thomas Nelson Publishers, 1997, p. 340]*

- 12 4. Corrupted the legal process and created conflict of interest of judges and jurors, who because of judicial fiat or tyranny,
13 are either "taxpayers" or federal benefit recipients, in violation of 18 U.S.C. §208, 18 U.S.C. §597, 28 U.S.C. §455, etc.

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

16 We would therefore certainly hope that it is not the intention of any Court to institute tyranny by substituting its "political
17 will" for that of the litigants before them in their choice of citizenship, domicile, or political affiliation, all of which are
18 synonymous. This would be a supreme injustice and the essence of slavery itself, according to the U.S. Supreme Court.

19 *"For the very idea that one man may be compelled to hold his life, or the means of living, or any material right*
20 *essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom*
21 *prevails, as being the essence of slavery itself."*
22 *[Yick Wo v. Hopkins, 118 U.S. 356 (1885)]*

23 *"Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until it*
24 *be obtained, or until liberty be lost in the pursuit."*
25 *[Federalist Paper #51, James Madison]*

26 **13.3 Presumptions about the status of the parties**

27 A common technique for judges to act in a political rather than legal or judicial capacity is to make presumptions about the
28 status of the parties that there is no evidence on the record to support and to treat those presumptions as substantive fact. The
29 affect of making such unsubstantiated presumptions is to:

- 30 1. Injure your rights and liberties.
31 2. Violate the [separation of powers](#) by allowing otherwise constitutional courts to unlawfully entertain "political
32 questions".
33 3. Cause a violation of [due process of law](#) because decisions are not based on legally admissible evidence. Instead,
34 presumptions unlawfully and prejudicially turn beliefs into evidence in violation of [Federal Rule of Evidence 610](#) and
35 the [Hearsay Rule, Federal Rule of Evidence 802](#).
36 4. Turn judges into "priests" of a civil religion.
37 5. Turn legal process into an act of religion.
38 6. Transform "attorneys" into deacons of a state-sponsored religion.
39 7. Turn the courtroom into a church building.
40 8. Turn court proceedings into a "worship service" akin to that of a church.
41 9. Turn statutes into a state-sponsored bible upon which "worship services" are based.
42 10. Turn "taxes" into tithes to a state-sponsored church, if the controversy before the court involves taxation.

43 Examples of the abuse of presumption towards the parties include the following absolutely false presumptions in the case of
44 a human being domiciled within a state of the Union:

- 45 1. That:
46 1.1. All the available statuses a person can have appear on federal government forms.
47 1.2. The status of "Exempt" is the only way to lawfully avoid the liability described.
48 1.3. You MUST choose at least one of the statuses indicated.
49 In fact, the most important ones don't appear on the form, such as the status of "None of the Above" or "transient
50 foreigner" or "nonresident". See:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13

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

2. That you are a franchisee called a “taxpayer”.
3. That because you are a “taxpayer”, you are subject to the Internal Revenue Code.
4. That the government can impose duties on private parties without their consent and without violating the Thirteenth Amendment prohibition against involuntary servitude. In fact, they can’t, and they must presume that you are a “public officer” BEFORE they can even involve you in an action involving federal statutes. See:
 - 4.1. Proof That There is a “Straw Man”, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>
 - 4.2. Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
 - 4.3. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>
5. That the offense occurred in a statutory “State”, which is a federal territory and not a state of the Union. This is a false presumption in nearly all cases involving those domiciled within a state of the Union.
6. That the offense occurred in the federal judicial district, which includes federal territory and property within the district and excludes private property not connected with any franchise.
7. That you consented to the jurisdiction of the court by making an “appearance” in court, such as showing up physically or filing a pleading in an action.
8. That those serving on the jury and domiciled within the exclusive jurisdiction of a state of the Union are qualified to serve in a federal trial. In fact, they cannot lawfully qualify to serve unless they are domiciled on federal territory within the exterior limits of the judicial district. See:

What Happened to Justice?, Form #06.012

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

9. That there is no separation of civil jurisdiction between the State and Federal governments, including
 - 9.1. That there is no difference between a Constitutional Citizen and a statutory citizen under federal law. In fact, you can’t be both at the same time.
 - 9.2. That there is no difference between a Constitutional State and a statutory “State” under federal law.
 - 9.3. That you are a statutory “U.S. citizen” as defined in 8 U.S.C. §1401 as a human being domiciled within a state of the Union.
 - 9.4. That you are domiciled in the “United States” as statutorily defined, which includes federal territory and excludes states of the Union.

For further information on the subjects of this section, see:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

13.4 Abusing the word “frivolous”

A common technique for involving an otherwise constitutional court in “political matters” is to call the arguments of either party “frivolous”. This technique is also very commonly used by the IRS against those who resist their efforts to unlawfully enforce the Internal Revenue Code. Black’s Law Dictionary defines “frivolous” as follows:

*“Frivolous.”*²

[1] *Of little weight or importance.*

[2] *A pleading is ‘frivolous’ when it is clearly insufficient on its face, and does not controvert the material points of the opposite pleading, and is presumably interposed for mere purpose of delay or*

[3] *to embarrass the opponent.*

[4] *A claim or defense is frivolous if a proponent can present no rational argument based upon the evidence or law in support of that claim or defense. Liebowitz v. Aimexco, Inc., Colo.App. 701 P.2d. 140, 142. [5] Frivolous pleadings may be amended to proper form, or ordered stricken, under federal and state Rules of Civil Procedure.”*

² The definition of “frivolous” has been broken up into clauses for the purpose of a more complete analysis and breakdown its meaning.

Judges or government prosecutors or even the IRS, when they abuse the word "frivolous", abuse the following tactics that violate due process of law and the rights of the parties adversely affected:

1. They cite case law from a foreign jurisdiction within which the party is not domiciled, which is therefore irrelevant.
2. They use provisions of a franchise agreement, such as the I.R.C. Subtitle A "trade or business" franchise, against those who are not subject to it because not statutory "taxpayers", and which are therefore irrelevant.
3. They refuse to provide legally admissible evidence signed under penalty of perjury as required by 26 U.S.C. §6065 proving that the thing they describe as frivolous is erroneous in any way.
4. They provide that which is not legally admissible evidence as justification for why something is "frivolous". For instance, all of the following resources are in fact not admissible as legal evidence of anything:
 - 4.1. All IRS publications and forms.
 - 4.2. The advice or statements of anyone in the government.
 - 4.3. The Internal Revenue Code, which 1 U.S.C. §204 says is "prima facie evidence", meaning nothing but a presumption that is NOT legal evidence of anything.
 - 4.4. Court rulings below the U.S. Supreme Court, which the IRS says don't obligate them, and therefore which don't obligate anyone else either under the concept of equal protection and equal treatment.

For details on why none of the above are legal evidence of an obligation and therefore cannot be used as justification for calling something "frivolous", see:

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

For further details on the subject of this section, see:

Meaning of the Word "Frivolous", Form #05.027
<http://sedm.org/Forms/FormIndex.htm>

13.5 Adding things to the statutory meaning of words

The purpose of providing statutory definitions for terms is to SUPERSEDE, not ENLARGE, the meaning of ordinary words, according to the U.S. Supreme Court:

*"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

Any attempt by a judge or government prosecutor to add or imply things or classes of things to a statutory definition that do not appear SOMEWHERE in the statutes themselves:

1. Violates the separation of powers by delegating legislative authority to a branch of the government OTHER than the legislative branch. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

2. Violates the Constitutional requirement for reasonable notice of all things that are included, and thereby violates due process of law. See:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

3. Causes those engaging in presumptions about what is included to engage in prejudicial presumptions that violate due process of law.

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

1 The ability to “legislate” is reserved only for the legislative branch. Courts may not legislate by adding things to definitions
2 that are nowhere indicated in the statutes themselves. Neither juries nor judges can lawfully involve themselves in that process
3 and if they do, they:

- 4 1. Substitute their own will for that of the legislature.
- 5 2. Turn a society of law into a society of men.
- 6 3. Become the equivalent of a “constitutional convention” and a policy board.
- 7 4. Make the courtroom into a lynch mob against the defendant.

8 For further details on the subject of this section, see:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

9 **13.6 Citing or enforcing irrelevant case law or statutes in civil cases relating to parties with a** 10 **foreign domicile**

11 A common method of entertaining political questions is for a court to cite civil statutes that only pertain to, protect, or obligate
12 those who have consented to the jurisdiction they apply to by declaring themselves to be or lawfully becoming “citizens” or
13 “residents” under the laws of that jurisdiction. This is the method by which they become “customers” of the civil protection
14 offered by said government, who owe allegiance to said government, and who then have a duty to pay for the protection it
15 affords. All those who do not do so become nonresidents or “transient foreigners” under said jurisdiction.

16 No surprisingly, courts and government prosecutors will frequently turn courts into political forums instead of legal forums
17 by citing case law or civil statutes against nonresident parties who are not subject to them and for which said authorities are
18 irrelevant.

19 There are only three ways to become subject to the civil jurisdiction of a specific government or venue. These ways are:

- 20 1. Choosing domicile within a specific jurisdiction.
- 21 2. Representing an entity that has a domicile within a specific jurisdiction even though not domiciled oneself in said
22 jurisdiction. For instance, representing a federal corporation as a public officer of said corporation, even though
23 domiciled outside the federal zone. The authority for this type of jurisdiction is, for instance, Federal Rule of Civil
24 Procedure 17(b).
- 25 3. Engaging in commerce within the civil legislative jurisdiction of a specific government and thereby waiving sovereign
26 immunity under:
 - 27 3.1. The Foreign Sovereign Immunities Act, 28 U.S.C. §1605.
 - 28 3.2. The Minimum Contacts Doctrine, which implements the Fourteenth Amendment. See *International Shoe Co. v.*
29 *Washington*, 326 U.S. 310 (1945) .
 - 30 3.3. The Longarm Statutes of the state jurisdiction where you are physically situated at the time. For a list of such
31 state statutes, see:
 - 32 3.3.1. *SEDM Jurisdictions Database*, Litigation Tool #09.003
<http://sedm.org/Litigation/LitIndex.htm>
 - 33 3.3.2. *SEDM Jurisdictions Database Online*, Litigation Tool #09.004
34 <http://sedm.org/Litigation/LitIndex.htm>
35

36 We allege that if the above rules are violated then the following consequences are inevitable:

- 37 1. A crime has been committed. That crime is identity theft against a nonresident party and it involves using a person’s
38 legal identity as a “person” for the commercial benefit of someone else without their express consent. Identity theft is
39 a crime in every jurisdiction within the USA. The *SEDM Jurisdictions Database*, Litigation Tool #09.003 indicated
40 above lists identity theft statutes for every jurisdiction in the USA.
- 41 2. If the entity disregarding the above rules claims to be a “government” then it is acting instead as a private corporation
42 and must waive sovereign immunity and approach the other party to the dispute in EQUITY rather than law, and do so
43 in OTHER than a franchise court. Franchise courts include U.S. District Court, U.S. Circuit Court, U.S. Tax Court,
44 Traffic Court, and Family Court. Equity is impossible in a franchise court.

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

11 See *Jones*, 1 Cl.Ct. at 85 ("**Wherever the public and private acts of the government**
12 **seem to commingle, a citizen or corporate body must by supposition be**
13 **substituted in its place, and then the question be determined whether the**
14 **action will lie against the supposed defendant**"); *O'Neill v. United States*, 231 Ct.Cl.
15 823, 826 (1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private
16 parties, the party hurt by such governing action could not claim compensation from the other party for the
17 governing action"). The dissent ignores these statements (including the statement from *Jones*, from which case
18 Horowitz drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not
19 emphasize the need to treat the government-as-contractor the same as a private party.
20 [*United States v. Winstar Corp.* 518 U.S. 839 (1996)]

21 All civil litigation and all civil law, in fact, attaches to the domicile or residence of the parties. That domicile or residence
22 must be voluntarily associated with the forum or venue in which a case is being litigated before the court can lawfully claim
23 civil jurisdiction over a party. This type of civil jurisdiction is called "in personam" jurisdiction. A civil case that proceeds
24 absent "in personam" jurisdiction over the Respondent is a violation of due process of law under the Fourteenth Amendment.
25 This concept was explained in the following case:

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

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

35 (1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the
36 forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of
37 conducting activities in the forum, thereby invoking the benefits and protections of its laws;

38 (2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and

39 (3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.

40 *Schwarzenegger v. Fred Martin Motor Co.*, 374 F.3d. 797, 802 (9th Cir. 2004) (quoting *Lake v. Lake*, 817 F.2d.
41 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in
42 shorthand fashion, as the "purposeful availment" prong. *Schwarzenegger*, 374 F.3d. at 802. Despite its label, this
43 prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment
44 of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some
45 combination thereof.

46 We have typically treated "purposeful availment" somewhat differently in tort and contract cases. In tort cases,
47 we typically inquire whether a defendant "purposefully direct[s] his activities" at the forum state, applying an
48 "effects" test that focuses on the forum in which the defendant's actions were felt, whether or not the actions
49 themselves occurred within the forum. See *Schwarzenegger*, 374 F.3d. at 803 (citing *Calder v. Jones*, 465 U.S.
50 783, 789-90 (1984)). By contrast, in contract cases, we typically inquire whether a defendant "purposefully avails
51 itself of the privilege of conducting activities" or "consummate[s] [a] transaction" in the forum, focusing on
52 activities such as delivering goods or executing a contract. See *Schwarzenegger*, 374 F.3d. at 802. However, this
53 case is neither a tort nor a contract case. Rather, it is a case in which Yahoo! argues, based on the **First**
54 **Amendment**, that the French court's interim orders are unenforceable by an American court.
55 [*Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme*, 433 F.3d. 1199 (9th Cir. 01/12/2006)].

1 We also establish in the following document that almost all civil statutory law is, in fact, law for government because it
2 regulates public conduct of public officers. The ability to regulate private conduct is repugnant to the Constitution, as held
3 by the U.S. Supreme Court, and therefore, the enactment and enforcement of statutes is really just the enforcement of the
4 equivalent of the employment agreement for public officers of the government:

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

5 **13.7 Refusal of franchise courts to dismiss cases involving those who are not franchisees**

6 We thoroughly discuss the differences between franchise courts and constitutional courts in the following resource on our
7 website:

Government Instituted Slavery Using Franchises, Form #05.030, Section 21
<http://sedm.org/Forms/FormIndex.htm>

8 All franchise courts have in common that they cannot take jurisdiction over any case not involving those who consent to be
9 franchisees and if they do, a tort is committed. Examples of franchisees include “spouses” under the family code in your
10 state, “taxpayers” under the Internal Revenue Code, “drivers” under the vehicle code, etc. Below are some examples proving
11 this:

- 12 1. Tax Court Rule 13(a) says that only franchisees called statutory “taxpayer” may petition the court. Keep in mind that
13 26 U.S.C. §7441 admits that the Tax Court is an Article I legislative franchise court, and therefore NOT a
14 constitutional court:

15 *United States Tax Court*
16 *RULE 13. JURISDICTION*

17 *(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required: Except in actions for declaratory*
18 *judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, or for*
19 *review of failure to abate interest (see Titles XXI, XXII, XXIV,XXVI, and XXVII), the jurisdiction of the Court*
20 *depends (1) **in a case commenced in the Court by a taxpayer**, upon the issuance by the Commissioner of a notice*
21 *of deficiency in in-come, gift, or estate tax or, in the taxes under Code chapter 41, 42, 43, or 44 (relating to the*
22 *excise taxes on certain organizations and persons dealing with them), or in the tax under Code chapter 45*
23 *(relating to the windfall profit tax),or in any other taxes which are the subject of the issuance of a notice of*
24 *deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon the*
25 *issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212, 6213,*
26 *and 6901.*

- 27 2. Federal courts have admitted that the Internal Revenue Code does not apply to those who are not statutory “taxpayers”
28 as defined in 26 U.S.C. §7701(a)(14).

29 *“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
30 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no*
31 *attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
32 *assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*
33 *[Long v. Rasmussen, 281 F. 236 (1922)]*

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

- 41 3. The U.S. Supreme Court has held that Congress may only delegate authority to hear cases to franchise courts in the
42 case of what it called “public rights”, which means voluntary franchises that you must consent to participate in:

1 “The distinction between public rights and private rights has not been definitively explained in our precedents.³
2 Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a
3 minimum arise “between the government and others.” *Ex parte Bakelite Corp.*, supra, at 451, 49 S.Ct., at 413.⁴
4 In contrast, “the liability of one individual to another under the law as defined,” *Crowell v. Benson*, supra, at 51,
5 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the
6 former category may be removed from Art. III courts and delegated to legislative courts or administrative
7 agencies for their determination. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*,
8 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); *Crowell v. Benson*, supra, 285 U.S.,
9 at 50-51, 52 S.Ct., at 292. See also *Katz*, *Federal Legislative Courts*, 43 *Harv.L.Rev.* 894, 917-918 (1930).FN24
10 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”

11 [. . .]

12 Although *Crowell* and *Raddatz* do not explicitly distinguish between rights created by Congress and other rights,
13 such a distinction underlies in part *Crowell*'s and *Raddatz*' recognition of a critical difference between rights
14 created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us
15 to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected
16 in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or
17 aggrandizement” by Congress at the expense of the other branches of government. *Buckley v. Valeo*, 424 U.S.,
18 at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” in this case, such as a “trade
19 or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of
20 proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before
21 particularized tribunals created to perform the specialized adjudicative tasks related to that right.FN35 Such
22 provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to
23 define the right that it has created. No comparable justification exists, however, when the right being adjudicated
24 is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally
25 been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to
26 define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial
27 power of the United States, which our Constitution reserves for Art. III courts.
28 [*Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. 50, 102 S.Ct. 2858 (1983)]

29 Federal Judges administering Article 4, Section 3, Clause 2 “franchise courts” such as U.S. District Court and U.S. Tax Court
30 and state judges administering family court and traffic court are well known for usurping jurisdiction they in fact do not have
31 for cases NOT involving public rights and franchises such as the income tax, Social Security, Medicare, vehicle code, family
32 code, etc.

33 All those who participate in government franchises and “public rights” as described above are public officers and
34 instrumentalities of the government under the terms of the franchise contract. That is extensively proven in the *Government*
35 *Instituted Slavery Using Franchises*, Form #05.030 document cited earlier. Hence, any franchise judge serving in a franchise
36 court who takes jurisdiction over a case not involving a franchisee is, in fact, causing the non-governmental litigant before
37 him to criminally impersonate a public officer of the government in violation of 18 U.S.C. §912 and are instituting involuntary
38 servitude against the litigant in violation of the Thirteenth Amendment.

39 Examples of this phenomenon include the following:

- 40 1. A traffic court judge, who is a commissioner in the executive branch rather than a true constitutional judge in the
41 judicial branch:
 - 42 1.1. Refuses to dismiss the case before him for lack of jurisdiction.
 - 43 1.2. Hears a case involving someone who is either a nonresident in the state or has not consented to become a
44 franchisee called a “driver” by making application to procure a “driver license”.

³ *Crowell v. Benson*, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932), attempted to catalog some of the matters that fall within the public-rights doctrine:

“Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

⁴ Congress cannot “withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray's Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, *The Federal Courts and the American Law Institute*, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

- 1.3. Tries to fine a nonresident not subject to the civil laws.
- 1.4. Enforces any provision of the vehicle code franchise contract against the non-governmental litigant before him.
- 2. A family court judge:
 - 2.1. Attempts to dissolve a marriage not created with a state marriage license or against those not domiciled on federal territory. For instance, a couple got married but has a private marriage contract instead of a license.
 - 2.2. Refuses to dismiss the case before him for lack of jurisdiction.
 - 2.3. Enforces any provision of the family code franchise contract against the non-governmental litigant before him.
- 3. The U.S. Tax Court:
 - 3.1. Hears a case not involving a “taxpayer”, and who was the victim of a false or fraudulent information return that made him “look” like a statutory “taxpayer” but in fact did not MAKE him one for the tax period in question. See:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
 - 3.2. Refuses to dismiss the case before him for lack of jurisdiction.
 - 3.3. Enforces any provision of the Internal Revenue Code against a “nontaxpayer”.
 - 3.4. Attempts to declare the litigant before him as a “taxpayer” in spite of the wishes of the litigant. The Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids any federal judge from making such determinations in cases involving federal taxes.

17 **14 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government**

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

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

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

- 26 1. Admit that a “state” is a political group.

27 *“State. A people permanently occupying a fixed territory bound together by common-law habits and custom*
 28 *into one body politic exercising, through the medium of an organized government, independent sovereignty and*
 29 *control over all persons and things within its boundaries, capable of making war and peace and of entering into*
 30 *international relations with other communities of the globe. United States v. Kusche, D.C.Cal., 56 F.Supp. 201,*
 31 *207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v.*
 32 *Moralitis, C.C.A.Md., 136 F.2d. 129, 130. In its largest sense, a “state” is a body politic or a society of men.*
 33 *Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d. 636, 254 N.Y.S.2d. 763, 765. A body of people*
 34 *occupying a definite territory and politically organized under one government. State ex re. Maisano v. Mitchell,*
 35 *155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. Restatement, Second,*
 36 *Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to an individual government*
 37 *unit of such nation (e.g. California).*

38 [...]

39 *The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public;*
 40 *as in the title of a cause, “The State vs. A.B.”*
 41 *[Black’s Law Dictionary, Sixth Edition, p. 1407]*

42 YOUR ANSWER: ____Admit ____Deny

43 CLARIFICATION: _____

- 45 2. Admit that one’s choice of citizenship is a type of political affiliation.

1 "Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact
2 [contract]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a
3 territorial tenure. [. . .] The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of
4 allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign. . . ."
5 [Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus and not the actual case]

6 YOUR ANSWER: ___ Admit ___ Deny

7
8 CLARIFICATION: _____

9 3. Admit that being a "citizen" implies a political affiliation with a group of people called a "state".

10 *"There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies*
11 *an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons*
12 *associated becomes a member of the nation formed by the association. He owes it allegiance and is entitled to its*
13 *protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation*
14 *for the other; allegiance for protection and protection for allegiance.*

15 *"For convenience it has been found necessary to give a name to this membership. The object is to designate by a*
16 *title the person and the relation he bears to the nation. For this purpose the words 'subject,' 'inhabitant,' and*
17 *'citizen' have been used, and the choice between them is sometimes made to depend upon the form of the*
18 *government. Citizen is now more commonly employed, however, and as it has been considered better suited to*
19 *the description of one living under a republican government, it was adopted by nearly all of the States upon*
20 *their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the*
21 *Constitution of the United States. When used in this sense it is understood as conveying the idea of membership*
22 *of a nation, and nothing more."*
23 *[Minor v. Happersett, 88 U.S. 162 (1874)]*

24 YOUR ANSWER: ___ Admit ___ Deny

25
26 CLARIFICATION: _____

27 4. Admit that one's choice of "domicile" is also a type of political affiliation.

28 See article about domicile at:
29 <http://sedm.org/Forms/05-MemLaw/Domicile.pdf>

30 YOUR ANSWER: ___ Admit ___ Deny

31
32 CLARIFICATION: _____

33 5. Admit that there are two legal prerequisites in determining one's "domicile", which are physical presence within the state
34 and consent to be subject to the laws of that place, which Black's Law Dictionary calls "intent".

35 *"domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and*
36 *principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith,*
37 *206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's*
38 *home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place*
39 *to which he intends to return even though he may actually reside elsewhere. A person may have more than one*
40 *residence but only one domicile. The legal domicile of a person is important since it, rather than the actual*
41 *residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise*
42 *the privilege of voting and other legal rights and privileges."*
43 *[Black's Law Dictionary, Sixth Edition, p. 485]*

44 YOUR ANSWER: ___ Admit ___ Deny

45
46 CLARIFICATION: _____

47 6. Admit that according to the Declaration of Independence, all just powers of government derive from the consent of the
48 governed.

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

1 these rights, Governments are instituted among Men, deriving their just powers from the consent of the
2 governed. --That whenever any Form of Government becomes destructive of these ends, it is the Right of the
3 People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and
4 organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness.”
5 [Declaration of Independence]

6 YOUR ANSWER: ___Admit ___Deny

7
8 CLARIFICATION:_____

- 9 7. Admit that the enforcement of all civil laws requires the “consent of the governed” while criminal laws do not require
10 consent in the case of the Defendant.

11 YOUR ANSWER: ___Admit ___Deny

12
13 CLARIFICATION:_____

- 14 8. Admit that a person may not have a legal “domicile” in a place without voluntarily consenting to be subject to the civil
15 laws of that place.

16 YOUR ANSWER: ___Admit ___Deny

17
18 CLARIFICATION:_____

- 19 9. Admit that the [First Amendment](#) Assembly Clause protects our right to freely associate with any political group we
20 choose.

21 YOUR ANSWER: ___Admit ___Deny

22
23 CLARIFICATION:_____

- 24 10. Admit that the right to freely associate under the [First Amendment](#) also implies the right to be free from compelled
25 association with any particular group.

26 YOUR ANSWER: ___Admit ___Deny

27
28 CLARIFICATION:_____

- 29 11. Admit that freedom from compelled association implies the ability to avoid choosing any earthly domicile, and thereby
30 avoid association with the local citizens of a political community called a county or a city.

31 YOUR ANSWER: ___Admit ___Deny

32
33 CLARIFICATION:_____

- 34 12. Admit that the freedom from compelled association implies the ability to be a “national” but not a “citizen” under [8](#)
35 [U.S.C. §1101](#)(a)(22)(B) or 8 U.S.C. §1101(a)(21).

36 YOUR ANSWER: ___Admit ___Deny

37
38 CLARIFICATION:_____

- 39 13. Admit that the freedom from compelled association implies the ability to not have a domicile in the place where one
40 physically inhabits.

41 YOUR ANSWER: ___Admit ___Deny

42
43 CLARIFICATION:_____

1 14. Admit that a person who is compelled to maintain a domicile against his will is not legally responsible for the
2 consequences of maintaining such a domicile.

3 "Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond
4 his control, he may be relieved of the consequences attendant on domicile at that place. In *Roboz* (USDC D.C.
5 1963) [*Roboz v. Kennedy*, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded
6 the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found
7 that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary
8 (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the
9 political privations imposed by the very government they wanted to escape (the father was in prison there), the
10 court would not hold them to have lost their property based on a domicile that circumstances beyond their control
11 forced them to retain."
12 [*Conflicts in a Nutshell*, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

13 YOUR ANSWER: ___ Admit ___ Deny

14 CLARIFICATION: _____
15

16 15. Admit that one may not legally have more than one domicile at a time.

17 "A person may have more than one residence but only one domicile."
18 [*Black's Law Dictionary*, Sixth Edition, p. 485]

19 YOUR ANSWER: ___ Admit ___ Deny

20 CLARIFICATION: _____
21

22 16. Admit that the coincidence of citizenship and domicile establish one's "political rights" in a community.

23 [CALIFORNIA CONSTITUTION](#)
24 [ARTICLE 2 VOTING, INITIATIVE AND REFERENDUM, AND RECALL](#)

25 SEC. 2. A United States citizen 18 years of age and **resident** in this State may vote.
26 [SOURCE: http://www.leginfo.ca.gov/const/article_2]

27 _____

28 [California Elections Code](#)
29 [349. \(a\) "Residence" for voting purposes means a person's domicile.](#)

30 (b) The domicile of a person is that place in which his or her habitation is fixed, wherein the person has the
31 intention of remaining, and to which, whenever he or she is absent, the person has the intention of returning. At
32 a given time, a person may have only one domicile.

33 (c) The residence of a person is that place in which the person's habitation is fixed for some period of time, but
34 wherein he or she does not have the intention of remaining. At a given time, a person may have more than one
35 residence.
36 [SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=elec&group=00001-01000&file=300-362>]

37 YOUR ANSWER: ___ Admit ___ Deny

38 CLARIFICATION: _____
39

40 17. Admit that when one does not have a domicile in the place they inhabit, they become nationals if they are naturalized or
41 natural born citizens of the country which has jurisdiction over that that place.

42 See Section 2 of: [Why You are a "national", "state national", and Constitutional but not Statutory Citizen](#), Form
43 #05.006:
44 <http://sedm.org/Forms/FormIndex.htm>

45 YOUR ANSWER: ___ Admit ___ Deny

1 CLARIFICATION: _____

2 18. Admit that courts may not interfere with the free exercise of political rights, but have a constitutional obligation to
3 intervene to protect them.

4 *"In holding that the subject matter of this suit was not justiciable, the District Court relied on Colegrove v. Green,*
5 *supra, and subsequent per curiam cases. 29 The [369 U.S. 186, 209] court stated: "From a review of these*
6 *decisions there can be no doubt that the federal rule . . . is that the federal courts . . . will not intervene in cases*
7 *of this type to compel legislative reapportionment." 179 F. Supp., at 826. We understand the District Court to*
8 *have read the cited cases as compelling the conclusion that since the appellants sought to have a legislative*
9 *apportionment held unconstitutional, their suit presented a "political question" and was therefore nonjusticiable.*
10 *We hold that this challenge to an apportionment presents no nonjusticiable "political question." The cited cases*
11 *do not hold the contrary.*

12 **Of course the mere fact that the suit seeks protection of a political right does not mean it presents a political**
13 **question. Such an objection "is little more than a play upon words." Nixon v. Herndon, 273 U.S. 536, 540 .**
14 *Rather, it is argued that apportionment cases, whatever the actual wording of the complaint, can involve no*
15 *federal constitutional right except one resting on the guaranty of a republican form of government, 30 and that*
16 *complaints based on that clause have been held to present political questions which are nonjusticiable.*

17 **We hold that the claim pleaded here neither rests upon nor implicates the Guaranty Clause and that its**
18 **justiciability is therefore not foreclosed by our decisions of cases involving that clause.** *The District Court*
19 *misinterpreted Colegrove v. Green and other decisions of this Court on which it relied. Appellants' claim that*
20 *they are being denied equal protection is justiciable, and if [369 U.S. 186, 210] "discrimination is sufficiently*
21 *shown, the right to relief under the equal protection clause is not diminished by the fact that the discrimination*
22 *relates to political rights." Snowden v. Hughes, 321 U.S. 1, 11. To show why we reject the argument based on*
23 *the Guaranty Clause, we must examine the authorities under it. But because there appears to be some uncertainty*
24 *as to why those cases did present political questions, and specifically as to whether this apportionment case is*
25 *like those cases, we deem it necessary first to consider the contours of the "political question" doctrine. "*
26 *[Baker v. Carr, 369 U.S. 186 (1962)]*

27 YOUR ANSWER: ___ Admit ___ Deny

28
29 CLARIFICATION: _____

30 19. Admit that in cases where there are no contracts or agency with the government which might interfere with or impair
31 private Constitutional rights, courts may not interfere with one’s choice of citizenship or domicile without violating the
32 First Amendment right of free association.

33 *"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*
34 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity*
35 *as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees.*
36 *Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425*
37 *U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many*
38 *circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987) (plurality opinion); id.,*
39 *at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the*
40 *government information that may incriminate them, but government employees can be dismissed when the*
41 *incriminating information that they refuse to provide relates to the performance of their job. Gardner v.*
42 *Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in particular:*
43 *Private citizens cannot be punished for speech of merely private concern, but government employees can be fired*
44 *for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan*
45 *political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public*
46 *Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973);*
47 *Broadrick v. Oklahoma, 413 U.S. 601, 616-617 (1973)."*
48 *[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]*

49 YOUR ANSWER: ___ Admit ___ Deny

50
51 CLARIFICATION: _____

52 20. Admit that courts which interfere with one’s choice of citizenship or domicile are engaging in “political questions” that
53 are beyond the jurisdiction of any court and which are reserved for coordinate branches of the government.

54 YOUR ANSWER: ___ Admit ___ Deny

1 CLARIFICATION: _____

2 21. Admit that the consequence of courts involving themselves in the forbidden area of “political questions” was described
3 by the Supreme Court as follows:

4 “Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament
5 of judges would be that, in such an event, all political privileges and rights would, in a dispute among the
6 people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and,
7 under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much
8 perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing
9 their representatives to make laws and unmake them, and without our interference as to their principles or policy
10 in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered
11 by the State or the Union, commence their functions and may decide on the rights which conflicting parties can
12 legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign
13 People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to
14 disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere,
15 we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither.
16 The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal
17 principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are
18 per se questions of law, and are well suited to the education and habits of the bench. But the other disputed
19 points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and
20 popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics,
21 they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school
22 of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far
23 removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in
24 the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision
25 by a political forum can often be peacefully corrected by new elections or instructions in a single month; and
26 if the people, in the distribution of powers under the constitution, should ever think of making judges supreme
27 arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow
28 such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will
29 dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but
30 surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and
31 one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead
32 of controlling the people in political affairs, the judiciary in our system was designed rather to control
33 individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and
34 the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a
35 check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the
36 Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves
37 in their primary capacity as makers and amenders of constitutions."
38 [Luther v. Borden, [48 U.S. 1](#) (1849)]

39 YOUR ANSWER: ___Admit ___Deny

40 CLARIFICATION: _____

42 22. Admit that a government agency which fails to recognize your choice of citizenship or domicile is interfering with your
43 [First Amendment](#) right of free association.

44 YOUR ANSWER: ___Admit ___Deny

46 CLARIFICATION: _____

47 23. Admit that the main motivation for a court to change the declared domicile or citizenship of a litigant is to extend the
48 jurisdiction of the court and make the litigant into a “taxpayer” so his property and liberty can be plundered illegally.

49 YOUR ANSWER: ___Admit ___Deny

51 CLARIFICATION: _____

52 24. Admit that a court failing to recognize one’s voluntary, consensual choice of legal “domicile” within a state of the Union
53 and moves that domicile to the “United States”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) is implementing
54 the equivalent of kidnapping and identity theft, by transporting the legal “res” or “identity” of the litigant to a foreign
55 jurisdiction.

1 [United States Code](#)
2 [TITLE 18 - CRIMES AND CRIMINAL PROCEDURE](#)
3 [PART I - CRIMES](#)
4 [CHAPTER 55 - KIDNAPPING](#)
5 [Section 1201. Kidnapping](#)

6 (a) Whoever unlawfully seizes, confines, inveigles, decoys, kidnaps, abducts, or carries away and holds for
7 ransom or reward or otherwise any person, except in the case of a minor by the parent thereof, when -

8 (1) the person is willfully transported in interstate or foreign commerce, regardless of whether the person
9 was alive when transported across a State boundary if the person was alive when the transportation began;

10 (2) any such act against the person is done within the special maritime and territorial jurisdiction of the
11 United States;

12 (3) any such act against the person is done within the special aircraft jurisdiction of the United States as
13 defined in section 46501 of title 49;

14 (4) the person is a foreign official, an internationally protected person, or an official guest as those terms
15 are defined in section 1116(b) of this title; or

16 (5) the person is among those officers and employees described in section 1114 of this title and any such act
17 against the person is done while the person is engaged in, or on account of, the performance of official duties,
18 shall be punished by imprisonment for any term of years or for life and, if the death of any person results, shall
19 be punished by death or life imprisonment.

20 YOUR ANSWER: ___ Admit ___ Deny

21 CLARIFICATION: _____
22

23 25. Admit that the above statute refers to kidnapping of a “person”, and that such a legal person includes the “res” and legal
24 identity of any litigant in any federal court.

25 YOUR ANSWER: ___ Admit ___ Deny

26 CLARIFICATION: _____
27

28 26. Admit that a judge who falsifies or changes the declared domicile of a litigant against his will essentially is therefore
29 instituting involuntary servitude in violation of the Thirteenth Amendment, and thereby abusing the taxing powers of
30 government to plunder assets of the litigant and make him essentially into a compelled government subcontractor and
31 “Kelly Girl”, where the “contract” is the compelled choice of domicile.

32 “The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration.
33 They prohibit peonage. **What is peonage? It may be defined as a state or condition of compulsory service,**
34 **based upon the indebtedness of the peon to the master. The basal fact is indebtedness.** As said by Judge
35 Benedict, delivering the opinion in *Jaremillo v. Romero*, 1 N.Mex. 190, 194: ‘One fact existed universally; all
36 were indebted to their masters. **This was the cord by which they seemed bound to their masters’ service.**’ Upon
37 this is based a condition of compulsory service. **Peonage is sometimes classified as voluntary or involuntary,**
38 **but this implies simply a difference in the mode of origin, but not in the character of the servitude.** The one
39 exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the
40 debtor by some provision of law. **But peonage, however created, is compulsory service, involuntary servitude.**
41 **The peon can release himself therefrom, it is true, by the payment of the [public/government] debt, but otherwise**
42 **the service is enforced.** A clear distinction exists between peonage and **the voluntary performance of labor or**
43 **rendering of services in payment of a debt.** In the latter case the debtor, though contracting to pay his
44 indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of
45 that contract, can elect at any time to break it, and **no law or force compels performance or continuance of the**
46 **service.”**
47 [Clyatt v. U.S., [197 U.S. 207](#) (1905)]
48

49 “Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, **or at least**
50 **the control of the labor and services of one man for the benefit of another, and the absence of a legal right to**
51 **the disposal of his own person, property, and services [in their entirety].** This amendment [the Thirteenth
52 Amendment] was said in the *Slaughter House Cases*, 16 Wall, 36, to have been intended primarily to abolish
53 slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the

1 Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word
2 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name."
3 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

4 YOUR ANSWER: ____ Admit ____ Deny

5
6 CLARIFICATION: _____

7 27. Admit that the above type of abuse is described in the statutes as "racketeering". To wit:

8 [TITLE 18](#) > [PART I](#) > [CHAPTER 95](#) > § 1951
9 [1951. Interference with commerce by threats or violence](#)

10 (a) Whoever in any way or degree obstructs, delays, or affects commerce or the movement of any article or
11 commodity in commerce [including one's labor and services], by robbery or extortion or attempts or conspires
12 so to do, or commits or threatens physical violence to any person or property in furtherance of a plan or purpose
13 to do anything in violation of this section shall be fined under this title or imprisoned not more than twenty
14 years, or both.

15 (b) As used in this section—

16 (1) The term "robbery" means the unlawful taking or obtaining of personal property from the person or in the
17 presence of another, against his will, by means of actual or threatened force, or violence, or fear of injury,
18 immediate or future, to his person or property, or property in his custody or possession, or the person or property
19 of a relative or member of his family or of anyone in his company at the time of the taking or obtaining.

20 (2) The term "extortion" means the obtaining of property from another, with his consent, induced by wrongful
21 use of actual or threatened force, violence, or fear, or under color of official right.

22 (3) The term "commerce" means commerce within the District of Columbia, or any Territory or Possession of
23 the United States; all commerce between any point in a State, Territory, Possession, or the District of Columbia
24 and any point outside thereof; all commerce between points within the same State through any place outside such
25 State; and all other commerce over which the United States has jurisdiction.

26 (c) This section shall not be construed to repeal, modify or affect section 17 of Title 15, sections 52, 101-115,
27 151-166 of Title 29 or sections 151-188 of Title 45.

28 YOUR ANSWER: ____ Admit ____ Deny

29
30 CLARIFICATION: _____

31 28. Admit that a threat of contempt of court resulting from challenging a judge's determination of domicile satisfies the
32 criteria above of "extortion" and that a threat of prison time for contempt is every bit as strong a motivating factor as
33 actual "physical violence" described above.

34 YOUR ANSWER: ____ Admit ____ Deny

35
36 CLARIFICATION: _____

37 29. Admit that the above type of abuse by government employees may explain why the Bible identifies kings and rulers and
38 imperial monarchs called judges as "the Beast" in Revelations 19:19:

39 "And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who
40 sat on the horse and against His army."
41 [[Rev. 19:19](#), Bible, NKJV]

42 YOUR ANSWER: ____ Admit ____ Deny

43
44 CLARIFICATION: _____

45 **Affirmation:**

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

6 Name (print): _____

7 Signature: _____

8 Date: _____

9 Witness name (print): _____

10 Witness Signature: _____

11 Witness Date: _____

1 **9.7 Exhibit 7: Reasonable Belief**
2

REASONABLE BELIEF ABOUT INCOME TAX LIABILITY



"For where envy and self-seeking exist, confusion and every evil thing are there. But the wisdom that is from above is first pure, then peaceable, gentle, willing to yield, full of mercy and good fruits, without partiality and without hypocrisy."
[James 3:16-17, Bible, NKJV]

"For there are many insubordinate, both idle talkers and deceivers [Form #05.014. . .] . . . whose mouths must be stopped, who subvert whole households, teaching things which they ought not, for the sake of dishonest gain. One of them, a prophet of their own, said, "Cretans are always liars, evil beasts, lazy gluttons." This testimony is true. Therefore rebuke them sharply, that they may be sound in the faith, not giving heed to Jewish fables and commandments of men who turn from the truth [Form #05.047]. To the pure all things are pure, but to those who are defiled and unbelieving nothing is pure; but even their mind and conscience are defiled. They profess to know God, but in works they deny Him, being abominable, disobedient, and disqualified for every good work."
[Titus 1:10-16, Bible, NKJV]

"Ignorance more frequently begets confidence [and presumptions] than does knowledge."
[Charles Darwin (1809-1882) 1871]

"He who knows nothing is closer to the truth than he whose mind is filled with falsehoods and errors."
[Thomas Jefferson]

"Most people think they know the truth. However, in reality, they only think they know and are merely PRESUMING what cannot be proven with legally admissible evidence consistent with the rules of evidence. It is not until they realize:

1. What constitutes legal evidence and
2. That there is no evidentiary or factual basis for what they THINK they know .

. . .that you they can ever even have a hope of learning or knowing or living the REAL truth. Until they realize this fallacy and self-deception and question absolutely everything they think they know by demanding and seeking evidence to prove it, they will remain prisoners of their own ignorance and unfounded presumptions. They will remain vassals and slaves of an elite class who DO know this truth. These uninformed and false and unconstitutional presumptions are created usually by untrustworthy and MALICIOUS government propaganda disseminated to enrich and empower a secret elite. These elite are secretive because they can't allow these truths to be widely known for fear of destroying the source of all of their power. Until these presumptions are forcefully and relentlessly challenged and the government is mandated to satisfy the burden of proof that what they claim is factually provable with evidence, they will serve as 'faith' that forms the basis for a state sponsored religion that worships governments and civil rulers instead of the true and living God. That religion is exhaustively proven and documented in Socialism: The New American Civil Religion, Form #05.016."
[SEDM]

"For the mystery of lawlessness [GOVERNMENT anarchy] is already at work; only He [God] who now restrains will do so until He is taken out of the way. And then the lawless one [Satan] will be revealed, whom the Lord will consume with the breath of His mouth and destroy with the brightness of His coming. The coming of the lawless one [Satan] is according to the working of Satan, with all power, signs, and lying wonders, and with all unrighteous deception among those who perish, because they did not receive the love of the truth, that they might be saved [don't be one of them!]. And for this reason God will send them strong delusion [from their own government], that they should believe a lie, that they all may be condemned who did not believe the truth but had pleasure in unrighteousness."

[2 Thess. 2:3-17, Bible, NKJV]

"Believing [PRESUMING without checking the facts and evidence] is easier than thinking. Hence so many more believers than thinkers."

[Bruce Calvert]

"The power to create presumptions is not a means of escape from constitutional restrictions."

[Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215]

"But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the Lord, and he shall be cut off from among his people."

[Numbers 15:30, Bible, NKJV]

"What luck for rulers that men do not think"

[Adolf Hitler]

"And in their covetousness (lust, greed) they will exploit you with false (cunning) arguments [“words of art” that advance FALSE presumptions]. From of old the sentence [of condemnation] for them has not been idle; their destruction (eternal misery) has not been asleep."

[2 Peter 2:3, Bible, Amplified Edition]

"There is nothing so powerful as truth, and often nothing so strange."

[Daniel Webster]

"Prejudices, it is well known, are most difficult to eradicate from the heart whose soil has never been loosened or fertilized by education; they grow there, firm as weeds among stones. "

[Charlotte Bronte]

“The significant problems we face cannot be solved at the same level of thinking we were at when we created them.”
[Albert Einstein]

TABLE OF CONTENTS

TABLE OF CONTENTS	4
LIST OF TABLES	5
TABLE OF AUTHORITIES	5
1 Introduction	20
2 Law or Religion?	20
2.1 Abuse of Law as Religion.....	21
2.2 Two methods of creating “obligations” clarify the definition of “law”	26
2.3 The Internal Revenue Code: Public Policy and Civil Religion Disguised to LOOK like “law”	28
3 Legal Definition of “willfulness”	36
3.1 Black’s Law Dictionary, Sixth Edition.....	37
3.2 U.S. Supreme Court.....	37
3.3 Department of Justice, Criminal Tax Manual.....	37
3.4 Tax Procedure and Tax Fraud Book.....	40
4 Choice of Law in Civil Tax Litigation	41
5 How the way you fill out tax forms can effect choice of law in tax litigation	53
6 Lack of Accuracy, Credibility, Reliability, & Truthfulness of IRS Statements and Publications	57
7 Credibility of Federal Court Rulings on tax issues	59
8 Credibility of advice of tax professionals and tax industry trade publications	63
8.1 Admissibility of statements of Counsel as evidence of a good faith belief	63
8.2 The U.S. Supreme Court’s opinion on expert advice	63
8.3 The “Reasonable Basis” Standard	64
8.4 ABA Opinion 85-352	65
8.5 Treasury Circular 230.....	65
9 Credibility of Revenue Rulings	66
10 Who is subject to the I.R.C.?	66
10.1 Presumptions about law or who is subject to it are prohibited	66
10.2 Definitions in the Internal Revenue Code limit themselves to government and federal territory only.....	72
10.3 Statutes with no implementing regulations only apply to the government and NOT you	73
10.4 The I.R.C. repealed itself and all prior revenue statutes when it was codified in 1939	73
10.5 The I.R.C. is not public law or positive law, but private law that only applies to those who individually consent.....	76
11 IRS Presumption Rules	79
11.1 IRS Presumption Rules do NOT apply to those domiciled in a Constitutional state and protected by the Constitution	80
11.2 Burden of Proof upon the Government to prove that the Presumption Rules in 26 C.F.R. §1.1441-1(b)(3) apply	87
12 So what exactly is the basis for a reasonable belief about tax liability?	89
13 Building a strong reliance defense	95
14 Defending yourself in a criminal tax proceeding in federal court as a Sui Juris Litigant	96
15 God’s Religion v. Government’s Religion	96
16 Conclusions and Summary	113
17 Resources for further study and rebuttal	117
18 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government	118

LIST OF TABLES

Table 1: Choice of law in tax litigation	51
Table 2: Things IRS is NOT responsible or accountable for.....	57
Table 3: Sources of belief.....	92
Table 4: Legitimate sources of belief	94
Table 5: Comparison between God’s Religion and Government’s Religion.....	98

TABLE OF AUTHORITIES

Constitutional Provisions

Art. 1, Sec. 8.....	43
Article 1, Section 8, Clause 17	79
Article 1, Section 8, Clause 3	44
Article 1, Section 8, Clause 6	44
Article 1, Section 8, Clause 7	44
Article 1, Section 9, Clause 8	32, 72
Article 3.....	46
Article 4.....	46
Article 4, Section 2, Clause 3	44
Article 4, Section 3, Clause 2	43, 44, 46, 48
Article 4, Section 3, Clause 3	43
Article III.....	47, 60, 61
Article III, Section 2.....	45
Article IV	47, 60
Bill of Rights	120
Declaration of Independence	114, 121
Due Process Clause of the Fourteenth Amendment	119
Fifth and Fourteenth Amendments	118
Fourteenth Amendment.....	115
James Madison, Federalist Paper #62	34
State Constitution	92
Thirteenth Amendment.....	44
U.S. Const, Article III	115
U.S. Const., 14th Amend.....	115
U.S. Constitution	92

Statutes

1 U.S.C. §204	24, 25, 35, 52, 76, 77, 78, 79, 89, 91, 92, 119, 125
1 U.S.C. Chapter 2	92
1 U.S.C. Chapter 3	92
18 U.S.C. §1581	44
18 U.S.C. §1589	103
18 U.S.C. §1589(3)	44
18 U.S.C. §1951	42
18 U.S.C. §201	29, 30
18 U.S.C. §208	29, 62, 78
18 U.S.C. §241	31
1939 code	74
1986 Code	74

1998 Taxpayer Bill of Rights Act	65
26 U.S.C. §7701	125
26 U.S.C. §§6901 to 6903	56
26 U.S.C. §1	51
26 U.S.C. §1461	56
26 U.S.C. §162	51
26 U.S.C. §32	51
26 U.S.C. §3401(c)	125
26 U.S.C. §3401(c).....	55, 88
26 U.S.C. §6020(b)	79
26 U.S.C. §6662(d)	64, 65, 66
26 U.S.C. §6662(d)(2)(c)(iii)	65
26 U.S.C. §6671(b)	55, 76
26 U.S.C. §6694	66
26 U.S.C. §6701	63
26 U.S.C. §6901	51
26 U.S.C. §6903	51, 77
26 U.S.C. §7206(1)	37
26 U.S.C. §7207	37
26 U.S.C. §7343	55, 76
26 U.S.C. §7353	55
26 U.S.C. §7408(d)	55
26 U.S.C. §7701(a)(1)	85, 86, 87
26 U.S.C. §7701(a)(10)	85
26 U.S.C. §7701(a)(14)	60, 67, 69, 85
26 U.S.C. §7701(a)(16)	79
26 U.S.C. §7701(a)(26)	23, 51, 88
26 U.S.C. §7701(a)(30)	48, 85
26 U.S.C. §7701(a)(31)	71
26 U.S.C. §7701(a)(39)	55
26 U.S.C. §7701(a)(9)	85
26 U.S.C. §7701(a)(9) and (a)(10)	41, 46, 51, 70, 85
26 U.S.C. §7701(b)(1)(A)	46
26 U.S.C. §7701(c)	70
26 U.S.C. §7805(a).....	92
26 U.S.C. §7811	59
26 U.S.C. §7851	24
26 U.S.C. §7851(a)(1)(A).....	75
26 U.S.C. §911	43, 85
26 U.S.C. §911(d)(1)	85
26 U.S.C. §911(d)(3)	70
28 U.S.C. §§754 and 959(a)	41, 46
28 U.S.C. §144	29, 47, 62
28 U.S.C. §1652	92
28 U.S.C. §2201	60, 69
28 U.S.C. §2679(d)(3).....	47
28 U.S.C. §3002(15)(A)	46, 54, 59, 78
28 U.S.C. §455	29, 47, 62, 78
31 U.S.C. §321	30
31 U.S.C. §321(d)	36
31 U.S.C. §330	65
4 U.S.C. §110(d)	85
4 U.S.C. §72	70, 86, 124
40 U.S.C. §3111 and 3112	43
42 U.S.C. §1981	43
42 U.S.C. §1983	93
42 U.S.C. §1994	44

42 U.S.C. Chapter 7	44
44 U.S.C. §1505(a).....	51
44 U.S.C. §1505(a)(1)	52, 73
44 U.S.C. Chapter 15	92
5 U.S.C. §2105	54, 124, 125
5 U.S.C. §2105(a).....	55
5 U.S.C. §4502 Rewards In General	29
5 U.S.C. §4503 Agency Rewards	29
5 U.S.C. §4504 Presidential Rewards	29
5 U.S.C. §4505 Rewards to former employees	30
5 U.S.C. §500	65
5 U.S.C. §552(a)(1).....	51
5 U.S.C. §553	92
5 U.S.C. §553(a)(1).....	73
5 U.S.C. §553(a)(2).....	51, 52, 73
50 U.S.C. §841	31, 32, 72
53 Stat. 1, Section 4.....	26, 52, 73
61 Stat. 633.....	76
8 U.S.C. §1101(a)(21).....	70
8 U.S.C. §1101(a)(3).....	48
8 U.S.C. §1401	46, 48, 70
8 U.S.C. §1448	100
Administrative Procedure Act	73
Administrative Procedures Act, 5 U.S.C. §553.....	93
California Civil Code, Section 1427	26
California Civil Code, Section 22.2	27
California Civil Code, Sections 1428.....	27
California Code of Civil Procedure, Sections 1708.....	27
California Evidence Code §§621 et seq.	67
California Evidence Code §602.....	67
Declaratory Judgments Act, 28 U.S.C. 2201(a)	60
Federal Register Act.....	73
Federal Register Act, 44 U.S.C. Chapter 15.....	92
God’s Law	92
I.R. Code	76
I.R.C.	41, 60, 120, 123
I.R.C. of 1954.....	75
I.R.C. Subtitle A.....	44
Internal Revenue Code ..28, 33, 34, 35, 36, 38, 41, 43, 51, 53, 58, 72, 73, 74, 75, 77, 78, 85, 90, 91, 93, 94, 96, 99, 117, 119, 120, 122, 127	
Internal Revenue Code of 1939.....	74, 75, 79, 125
Internal Revenue Code of 1939, 53 Stat. 1.....	74, 91, 122
Internal Revenue Code of 1939, Chapter 2, 53 Stat 1	23
Internal Revenue Code of 1939, Section 9, 53 Stat. 2.....	125, 126
Internal Revenue Code of 1954.....	24
Internal Revenue Code, Subtitle A	42, 54, 56, 69
Internal Revenue Title.....	24
IRS Restructuring and Reform Act of 1998, Section 1102, 112 Stat. 704	59
Model Penal Code. Q 223.0	48
Nature’s Law	92
Omnibus Taxpayer Bill of Rights Act.....	58
Pub. L. 99-514, Sec. 2, Oct. 22, 1986, 100 Stat. 2095.....	75
Public Law 591, 83d Congress, approved August 16, 1954.....	24
Revenue Act of 1939, 53 Stat. 1, Exhibit #05.027	23
Revenue Act of 1939, 53 Stat. 1, Section 4.....	24
Revenue Code, Subtitle A	24
Rules of Decision Act.....	47

Rules of Decision Act, 28 U.S.C. §1652.....	46, 51
SEDM.....	2
Social Security Act.....	99
State Statutes	92
Statutes at Large.....	58, 91, 92, 93, 94, 120, 122, 123, 125, 126
Statutes at Large, 53 Stat. 1.....	78, 79
Technical and Miscellaneous Revenue Act of 1988.....	58
Title 26	76
Title 26 of the U.S. Code.....	74
Title 26, the Internal Revenue Code.....	24
Title 5	44
Titles 26, 42, and 50	92
U.C.C. §1-308	53
U.C.C. §2-103	53
U.C.C. §2-104(1).....	53
U.S. Code	42, 76, 92
Uniform Commercial Code (U.C.C.)	92

Regulations

26 C.F.R. §1.1441-1(b)(2)(i).....	87
26 C.F.R. §1.1441-1(b)(3).....	80, 85, 87
26 C.F.R. §1.1441-1(b)(3)(viii).....	85
26 C.F.R. §1.1441-1(c)(3).....	85, 87
26 C.F.R. §1.1441-1(c)(3)(i).....	85
26 C.F.R. §301.3401(c)-1.....	88
26 C.F.R. §301.7701-5	43
26 C.F.R. §31.3401(c)-1.....	51, 54, 125
26 C.F.R. §31.3402(p)-1	54
26 C.F.R. §601.201(k)(2)	58
26 C.F.R. §601.702(a)(1)	51
26 C.F.R. Part 1.....	58, 92
26 C.F.R. Part 301	58, 92
26 C.F.R. Part 31	92
26 C.F.R. Part 601	57, 58, 92
31 C.F.R. §1.3(a)(4)	51
Code of Federal Regulations (C.F.R.).....	92
Federal Register.....	93
Federal Register (F.R.).....	92
State Regulations.....	92
Treasury Regulation § 1.104-1(b).....	66

Rules

Alaska Rule of Evidence, Rule 301(b).....	67
California Evidence Code, §600.....	25
Federal Rule of Civil Procedure 17.....	46, 59
Federal Rule of Civil Procedure 17(b).....	41, 46, 51, 55, 77, 86, 92, 123, 125
Federal Rule of Civil Procedure 8(b)(6).....	118
Federal Rule of Criminal Procedure 12.....	62
Federal Rule of Evidence 301	25, 66, 67
Federal Rule of Evidence 403	40
Federal Rule of Evidence 610	28, 67
Federal Rule of Evidence 610	26
Federal Rule of Evidence 801(d)(2)(D).....	95
Federal Rules of Civil Procedure	47
Federal Rules of Evidence.....	89

Hawaii Rule of Evidence, Rule 305	67
Hawaii Rules of Evidence, Rules 303, 304	67
Maine Rule of Evidence, Rule 301(b).....	67
Oregon Evidence Code, Rule 311	67
Oregon Rule of Evidence, Rule 311(2)	67
Rule 11 of the Federal Rules of Civil Procedure.....	65
Vermont Rule of Evidence, Rule 301(b).....	67
Wisconsin Rule of Evidence, Rule 301	67

Cases

A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992)	68, 77, 90
Adderley v. State of Florida, 385 U.S. 39, 49 (1967).....	47
Adickes v. Kress & Co., 398 U.S. 144, 157 -158, n. 16.....	63
American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358.....	76
American Casualty Co. v Costello, 174 Mich App 1, 435 N.W.2d. 760.....	67
Andrews v. O'Grady, 44 Misc.2d. 28, 252 N.Y.S.2d. 814, 817	42
Arizona Grocery Co. v. Atchison, T. & S.F. Ry. Co., 284 U.S. 370, 52 S.Ct. 183 (1932).....	95
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936).....	44
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977)	89
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13 ...	89
Attorney General v. Weeks, Bunbury's Exch. Rep. 223.....	42
Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151).....	119
Bailey v. Alabama, 219 U.S. 219 (1911).....	35, 86
Bailey v. Alabama, 219 U.S. 219 , 238, et seq., 31 S.Ct. 145	2
Bailey v. State of Alabama, 219 U.S. 219 (1911)	68, 78, 90
Barnett, 945 F.2d. at 1301 n.3	40
Bartholomew v. United States, 740 F.2d. 526, 532 n. 3 (7th Cir. 1984)	57
Bell v. Burson, 402 U.S. 535 (1971)	118
Berra v. United States, 351 U.S., at 134 -135.....	37
Bishop v. U.S., D.C.Tex., 334 F.Supp. 415, 418.....	45
Board of County Comm'rs v. Umbehr, 518 U.S. 668, 674, 116 S.Ct. 2342, 135 L.Ed.2d. 843 (1996).....	69
Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093, 9th Cir., (1981).....	94
Botta v. Scanlon, 288 F.2d. 504, 508 (1961).....	60
Boulez v. C.I.R., 258 U.S.App. D.C. 90, 810 F.2d. 209 (1987).....	57
Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174 (1926).....	71
Boyd v. State of Nebraska, 143 U.S. 135 (1892)	114
Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).....	53, 124
Brushaber v. Union Pacific Railroad Co., 240 U.S. 1, 16-17 (1916)	71
Budd v. People of State of New York, 143 U.S. 517 (1892).....	56
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325	86
Bursten v. U.S., 395 F.2d. 976, 981 (5th Cir., 1968).....	29
Burton Swartz Land Corp. v. Commissioner, 198 F.2d. 558, 560 (CA5 1952)	64
Burton v. Wilmington Parking Authority, 365 U.S. 715 (1961)	50
C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d.18 (1939)	69
Caterpillar Tractor Co. v. United States, 589 F.2d. 1040, 1043, 218 Ct.Cl. 517 (1978)	57
Cereghino v. State By and Through State Highway Commission, 230 Or. 439. 370 P.2d. 694. 697.....	48
Charbonnet v. United States, 455 F.2d. 1195, 1199-1200 (5th Cir.1972)	57
Cheek v. United States, 498 U.S. 192, 201 (1991).....	38
Cheek v. United States, 498 U.S. 192, 202 (1991).....	38
Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793).....	122
Circuit Court Rulings	93
City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997).....	76
City of Dallas v Mitchell, 245 S.W. 944 (1922).....	115
Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973).....	53, 124
Clark v. United States, 95 U.S. 539 (1877)	94

Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943).....	121
Cleveland Bd. of Ed. v. LaFleur (1974), 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215	26, 68, 119
Coffin v. United States, 156 U.S. 432, 453 (1895).....	25
Coffin v. United States, 156 U.S. 432, 453 (1895).....	67
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979)	70
Colautti v. Franklin, 439 U.S. at 392-393, n. 10	71, 86
Com. of Mass. v. Secretary of Health and Human Services, 899 F.2d. 53, C.A.1 (Mass.) (1990).....	69
Commissioner v. American Assn. of Engineers Employment, Inc., 204 F.2d. 19, 21 (CA7 1953)	64
Commissioner v. Lane-Wells Co., 321 U.S. 219 (1944).....	64
Commonwealth v. Twitchell, 617 N.E.2d. 609, 616-620 (Mass. 1993).....	96
Connelly v. State, 181 Ga.App. 261, 351 S.E.2d. 702 (1987).....	96
Connick v. Myers, 461 U.S. 138, 147 (1983).....	53, 124
Connizzo v General American Life Ins. Co. (Mo App) 520 S.W.2d. 661	67
Cook v. Tait, 265 U.S. 47, 44 S.Ct. 447, 11 Virginia Law Review, 607 (1924).....	43
Cooke v. United States, 91 U.S. 389 , 399	62
Cooke v. United States, 91 U.S. 389, 398 (1875).....	121
County Court of Ulster County v Allen, 442 U.S. 140, 60 L.Ed.2d. 777, 99 S.Ct. 2213	67
Cox v. Louisiana, 379 U.S. 559, 85 S.Ct. 476 (1965)	95
Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932).....	88
Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292.....	89
CWT Farms Inc. v. Commissioner of Internal Revenue, 755 F.2d. 790 (11th Cir. 03/19/1985)	57
D.D.B. Realty Corp. v. Merrill, 232 F.Supp. 629, 637.....	115
Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611	48
Dayton Bronze Bearing Co. v. Gilligan, 281 F. 709, 712 (CA6 1922)	64
Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935).....	68, 77, 90
District Court Rulings	93
Dollar Savings Bank v. United States, 19 Wall. 227.....	42
Donovan v. United States, 139 U.S. App. D.C. 364, 433 F.2d. 522 (D.C.Cir.)	57
Downes v. Bidwell, 182 U.S. 244 (1901).....	70
Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.--	71
Dred Scott v. Sandford, 60 U.S. 393, 1856 W.L. 8721 (1856).....	69
Dunphy v. United States, 529 F.2d. 532, 208 Ct.Cl. 986 (1975).....	57
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	23
Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991).....	50
Einhorn v. Dewitt, 618 F.2d. 347 (5th Cir. 06/04/1980)	57, 92
El Dia, Inc. v. Rossello, 165 F.3d. 106, 109 (1st Cir.1999).....	69
Erie R. Co. v. Tompkins, 304 U.S. 64 (1938)	60
Erie Railroad v. Tompkins, 304 U.S. 64 (1938).....	45, 51
Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947).....	36, 126
Fauntleroy v. Lum, 210 U.S. 230 , 28 S.Ct. 641	42
Federal Crop Ins. V. Merrill, 332 U.S. 380 (1947)	61
Ferdinand v Agricultural Ins. Co., 22 N.J. 482, 126 A.2d. 323, 62 A.L.R.2d. 1179	67
Filor v. United States, 9 Wall. 45, 49, 19 L.Ed. 549, 551	61
Fink v. Goodson-Todman Enterprises, Limited, 9 C.A.3d. 996, 88 Cal.Rptr. 679, 690	42
Fiorentino v. United States, 607 F.2d. 963, 968, 221 Ct.Cl. 545 (1979).....	57
Flora v. United States, 362 U.S. 145 (1960).....	79
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935)	71, 86
Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536.....	48
Gardner v. Broderick, 392 U.S. 273, 277 -278 (1968)	53, 124
Gelpcke v. City of Dubuque, 68 U.S. 175, 1863 W.L. 6638 (1863)	69
Gibbons v. Udaras na Gaeltachta, D.C.N.Y., 549 F.Supp. 1094, 1116.....	115
Girard Investment Co. v. Commissioner, 122 F.2d. at 848	64
Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472.....	89
Glover v Henry (Tex App Eastland) 749 S.W.2d. 502.....	67
Government of Canal Zone v. Burjan, 596 F.2d. 690	62
Government of Canal Zone v. Burjan, 596 F.2d. 690, 694 (5th Cir. 1979).....	62
Government of Canal Zone v. Burjan, 596 F.2d. at 694	62

Government of Canal Zone v. Burjan, 596 F.2d. at 694-95	62
Government of the Canal Zone v. Burjan, 596 F.2d. at 693.....	62
Graves v. People of State of New York, 306 U.S. 466 (1939).....	43
Haaland v. Attorney General of United States, D.C.Md., 42 F.Supp. 13, 22	115
Hale v. Henkel, 201 U.S. 43 (1906)	51
Hale v. Henkel, 201 U.S. 43, 74 (1906)	52
Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.....	48
Hart v. United States, 95 U.S. 316 , 24 L.Ed. 479.....	61
Hatfried, Inc. v. Commissioner, 162 F.2d. at 633-635	64
Haywood Lumber & Mining Co. v. Commissioner, 178 F.2d. at 771	64
Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964).....	76
Heckler v. Comm Health Svc, 467 U.S. 51 (1984)	61
Heiner v. Donnan, 285 U.S. 312 (1932).....	25, 118, 119
Hellman v. United States 339 F.2d. 36, 38 (5th Cir. 1964)	38
Herbert v. Whims, 68 Ohio App. 39, 28 N.E.2d. 596, 599, 22 O.O. 110.....	90
Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110.....	23
Hinds v John Hancock Mut. Life Ins. Co., 155 Me 349, 155 A.2d. 721, 85 A.L.R.2d. 703	67
Hoeper v. Tax Comm'n, 284 U.S. 206 (1931).....	118
Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.....	48
Howell v. Bowden, TexCiv. App.. 368 S.W.2d. 842, &18	48
Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)	60, 69
Hunt v. Noll, C.C.A.Tenn., 112 F.2d. 288, 289	115
In re Riggle's Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22	49
Indians, United States v. Hester, C.C.A.Okl., 137 F.2d. 145, 147	115
James v. Bowman, 190 U.S. 127, 139 (1903)	76
James v. United States, 366 U.S. 213, 221 (1961)	37
James v. United States, 366 U.S., at 221 -222.....	37
Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994).....	68, 77, 90
Jizemerjian v. Dept of Air Force, 457 F.Supp. 820.....	115
Jones v. City of Opelika, 316 U.S. 584, 62 S.Ct. 1231 (1942).....	111
Keifer & Keifer v. Reconstruction Finance Corp., 306 U.S. 381, 390 , 518	61
Kelley v. Johnson, 425 U.S. 238, 247 (1976).....	53, 124
Kinney v. Weaver, 111 F.Supp.2d. 831, E.D.Tex. (2000).....	70
Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252. 254.....	48
Lambert v. California, 355 U.S. 255 (1957).....	37
Lane County v. Oregon, 74 U.S. 7 Wall. 71 71 (1868).....	116
Larmay v Van Etten, 129 V.t. 368, 278 A.2d. 736.....	67
Leary v. United States, 395 U.S. 6, 29 -53 (1969)	118
Lee v. Munroe, 7 Cranch, 366, 3 L.Ed. 373.....	61
Legille v Dann, 178 U.S.App.DC. 78, 544 F.2d. 1, 191 USPQ 529	67
Levasseur v Field (Me) 332 A.2d. 765.....	67
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	44, 47
Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874).....	32
Loan Association v. Topeka, 20 Wall. 655 (1874).....	22, 28, 112
Long v. Rasmussen, 281 F. 236 (1922).....	23
Long v. Rasmussen, 281 F. 236, 238 (1922).....	60
Luhring v. Glotzbach, 304 F.2d. 560 (4th Cir. 05/28/1962).....	57, 92
Manchester v Dugan (Me) 247 A.2d. 827	67
Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215	2
Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)	29, 101, 110
Marsh v. Alabama, 326 U.S. 501 (1946).....	50
McCarthy v. United States, 394 U.S. 459, 471 (1969).....	37
Meese v. Keene, 481 U.S. 465, 484 (1987).....	71
Meese v. Keene, 481 U.S. 465, 484-485 (1987)	71, 86
Miles v. Graham, 268 U.S. 501 (1924)	31
Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954).....	127
Milwaukee v. White, 296 U.S. 268 (1935).....	42

Morton v. Ruiz, 415 U.S. 199, 94 S.Ct. 1055, 39 L.Ed.2d. 270 (1974)	93
Moser v. United States, 341 U.S. 41, 71 S.Ct. 553 (1951)	95
Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306, 314 (1950)	123
Murray v Montgomery Ward Life Ins. Co., 196 Colo. 225, 584 P.2d. 78.....	67
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856).....	89
National Banks, American Surety Co. v. Bank of California, C.C.A.Or., 133 F.2d. 160, 162.....	115
New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938)	68, 77, 90
New York Life Insurance Co. v. Eggleston, 96 U.S. 572.....	62
New York Times v. Sullivan, 376 U.S. 254 (1964)	60, 67, 77
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	86
Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663....	21, 97
North Mississippi Communications v. Jones, 792 F.2d. 1330, 1337 (5th Cir.1986).....	70
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983).....	47, 89
O'Connor v. Ortega, 480 U.S. 709, 723 (1987).....	53, 124
Olmstead v. United States, 277 U.S. 438, 478 (1928).....	52
Olmstead v. United States, 277 U.S. 438, 485 (1928).....	58
O'Malley v. Woodrough, 307 U.S. 277 (1939)	31
O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982).....	122
Orient Investment & Finance Co. v. Commissioner, 83 U.S.App.D.C. at 75, 166 F.2d. at 603.....	64
Osborn v. Bank of U.S., 22 U.S. 738 (1824).....	51
Pennoyer v. Neff, 95 U.S. 714, 732-733 (1878).....	68, 90
Pennoyer v. Neff, 96 U.S. 733, 24 L.Ed. 565.....	68, 78, 118
People v. Markowitz, 18 N.Y.2d. 953, 223 N.E.2d. 572 (1966)	95
People v. Rehman, 253 C.A.2d 119, 61 Cal.Rptr. 65, 85	45
Perry v. U.S., 294 U.S. 330 (1935).....	29, 113
Perry v. United States, 294 U.S. 330 (1935)	121
Phoenix Mut. Life Insurance Co. v. Doster, 106 U.S. 30, 1 S.Ct. 18.....	62
Pine River Logging Co. v. United States, 186 U.S. 279, 291, 46 S. L.Ed. 1164, 1170, 22 Sup.Ct.Rep. 920.....	61
Poitras v R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113	67
Pollock v. Farmer's Loan & T. Co., 157 U.S. 429, 29 L.Ed. 759, 15 Sup. St. Rep. 673, 158 U.S. 601, 39 L.Ed. 1108, 15 Sup.Ct.Rep. 912	71
Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895).....	31
Port Terminal & Warehousing Co. v. John S. James Co., D.C.Ga., 92 F.R.D. 100, 106	66
Price v. United States, 269 U.S. 492, 46 S.Ct. 180.....	42
Public Workers v. Mitchell, 330 U.S. 75, 100, 67 S.Ct. 556, 569, 91 L.Ed. 754 (1947).....	69
Public Workers v. Mitchell, 330 U.S. 75, 101 (1947)	53, 124
Raley v. Ohio, 360 U.S. 423, 79 S.Ct. 1257 (1959)	95
Re Estate of Borom (Ind App) 562 N.E.2d. 772	67
Rieser v. District of Columbia, 563 F.2d. 462.....	115
Rock Island, A. & L. R. Co. v. United States, 254 U.S. 141, 143 (1920)	61
Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998.....	68, 77, 90
Rowan Co., Inc. v. U.S., 452 U.S. 247, 101 S.Ct. 2288, 68 L.Ed.2d. 814 (1981).....	92
Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005).....	60, 69
Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990).....	53, 124
Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, U.S.Ill. (1990)	69
San Francisco Arts & Athletics, Inc. v. United States Olympic Committee, 483 U.S. 522, 544 -545 (1987).....	50
Schiff v. People, 111 Colo. 333, 141 P.2d. 892 (1943).....	95
Screws v. United States, 325 U.S. 91, 101, 65 S.Ct. 1031, 1035, 89 L.Ed. 1495.....	37
Service v. Dulles, 354 U.S. 363, 388 (1957)	93
Sewards v. Commissioner of Internal Revenue, 12-72985, *9 (9th Cir. 5-12-2015)	66
Shelley v. Kraemer, 334 U.S. 1 (1948)	50
Simpson v. Sheahan, 104 F.3d. 998, C.A.7 (Ill.) (1997)	69
Smith v Bohlen, 95 N.C.App. 347, 382 S.E.2d. 812, affd 328 N.C. 564, 402 S.E.2d. 380.....	67
Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)	71
Speiser v. Randall, 357 U.S. 513, 526, 78 S.Ct. 1332, 1342, 2 L.Ed.2d. 1460 (1958).....	69
Spies v. United States (S.Ct.1943)	40
Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397, 24 S.Ct. 376, 418, U.S. 1904.....	34

Stafford, 983 F.2d. at 27.....	40
Stanley v. Illinois, 405 U.S. 645 (1972).....	119
State v. Chiles, 569 So.2d. 45 (La.App. 4 Cir. 1990).....	96
State v. McKown, 475 N.W.2d. 63, 68 (Minn. 1991).....	96
Stenberg v. Carhart, 530 U.S. 914 (2000).....	71, 86
Stratton’s Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136.....	71
Supreme Court Rulings.....	93
Sutton v. U.S., 256 U.S. 575 (1921).....	62
Sutton v. United States, 256 U.S. 575, 579 , 41 S.Ct. 563, 19 A.L.R. 403.....	62
Terry v. Adams, 345 U.S. 461 (1953).....	50
Tot v. United States, 319 U.S. 463, 468 -469 (1943).....	118
Tulsa Professional Collection Services, Inc. v. Pope, 485 U.S. 478 (1988).....	50
Turner v. United States, 396 U.S. 398, 418 -419 (1970).....	118
U.S. v. Lee, 455 U.S. 252 (1982).....	111
U.S. v. Minoru Yasui, D.C.Or., 48 F.Supp. 40, 54.....	115
U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup.Ct. 24 (1913).....	71
U.S. v. Will, 671 F.2d. 963 (1982).....	57, 92, 93
U.S. v. William M. Butler, 297 U.S. 1 (1936).....	45, 114
Union Pac Ry Co v. Botsford, 141 U.S. 250, 11 S.Ct. 1000, 35 L.Ed. 734 (1891).....	52
United States v. Albertini, 830 F.2d. 985 (9th Cir. 1987).....	95
United States v. Barnett, 945 F.2d. 1296, 1301 (5th Cir. 1991).....	40
United States v. Becker, 965 F.2d. 383, 388 (7th Cir. 1992).....	39, 40
United States v. Benson, 941 F.2d. 598, 613 (7th Cir. 1991).....	38
United States v. Bishop (S.Ct.1973).....	40
United States v. Bishop, 412 U.S. 346 (1973).....	37
United States v. Bishop, 412 U.S. 346, 360 (1973).....	38
United States v. Black Cloud, 590 F.2d. 270 (8th Cir. 1979).....	62
United States v. Bonneau, 970 F.2d. 929, 931 (1st Cir. 1992).....	39
United States v. Bostwick, 94 U.S. 53, 66 (1877).....	121
United States v. Bowers, 660 F.2d. 527, 531 (5th Cir. 1981).....	62
United States v. Bowers, 660 F.2d. at 530-31.....	62
United States v. Boyle, 469 U.S. 241, 250-01 (1985).....	64
United States v. Brady, 710 F.Supp. 290 (D.Colo. 1989).....	95
United States v. Burton, 737 F.2d. 439, 442 (5th Cir. 1984).....	39
United States v. Carpenter, 776 F.2d. 1291, 1295 (5th Cir. 1985).....	38
United States v. Chamberlin, 219 U.S. 250, 31 S.Ct. 155.....	42
United States v. Clegg, 846 F.2d. 1221 (9th Cir. 1988).....	95
United States v. Cleveland Indians Baseball Co., 532 U.S. 200, 220 (2001).....	66
United States v. Collins, 920 F.2d. 619, 622-23 (10th Cir. 1990).....	40
United States v. Collorafi, 876 F.2d. 303, 305 (2d Cir. 1989).....	38
United States v. Connor, 898 F.2d. 942, 945 (3d Cir. 1990).....	38
United States v. Cruikshank, 92 U.S. 542 (1875).....	45, 114, 115
United States v. Dack, 987 F.2d. 1282, 1285 (7th Cir. 1993).....	38, 40
United States v. Daniel, 956 F.2d. 540, 543 (6th Cir. 1992).....	38
United States v. DeClue, 899 F.2d. 1465 (6th Cir. 1990).....	38
United States v. Droge, 961 F.2d. 1030, 1037-38 (2d Cir.).....	40
United States v. Dykstra, 991 F.2d. 450, 452-53 (8th Cir. 1993).....	40
United States v. Dykstra, 991 F.2d. 450, 453 (8th Cir. 1993).....	38
United States v. Eargle, 921 F.2d. 56, 58 (5th Cir. 1991).....	38
United States v. Ferguson, 793 F.2d. 828, 831 (7th Cir.).....	38
United States v. Fingado, 934 F.2d. 1163, 1166-67 (10th Cir.).....	40
United States v. Fingado, 934 F.2d. 1163, 1167 (10th Cir.).....	38
United States v. Gaumer, 972 F.2d. 723, 725 (6th Cir. 1992).....	40
United States v. Gleason, 726 F.2d. 385, 388 (8th Cir. 1984).....	38, 40
United States v. Green, 757 F.2d. 116, 123-24 (7th Cir. 1985).....	38
United States v. Grosshans, 821 F.2d. 1247, 1252 (6th Cir. 1987).....	38
United States v. Guest, 383 U.S. 745 (1966).....	76

United States v. Hairston, 819 F.2d. 971, 973 (10th Cir. 1987)	40
United States v. Harris, 106 U.S. 629, 639 (1883)	76
United States v. Hatter, 121 S.Ct. 1782 (2001)	31
United States v. Hedges, 912 F.2d. 1397 (11th Cir. 1990)	95
United States v. Heller, 830 F.2d. 150, 154 (11th Cir. 1987)	95
United States v. Johnson, 893 F.2d. 451, 453 (1st Cir. 1990)	38
United States v. Jones, 480 F.2d. 1135	62
United States v. Jones, 480 F.2d. 1135, 1138 (2d Cir. 1973)	62
United States v. Jones, 480 F.2d. at 1138	62
United States v. Karsky, 610 F.2d. 548, 550 (8th Cir. 1979)	39
United States v. Kellogg, 955 F.2d. 1244, 1248 (9th Cir. 1992)	38
United States v. Kraeger, 711 F.2d. 6, 7 (2d Cir. 1983)	39
United States v. Kraeger, 711 F.2d. 6, 7-8 (2d Cir. 1983)	40
United States v. Kroll, 547 F.2d. 393, 395, 396 (CA7 1977)	64
United States v. Latham, 754 F.2d. 747, 751 (7th Cir. 1985)	39
United States v. Laub, 385 U.S. 475, 487, 87 S.Ct. 574 (1967)	95
United States v. Levin, 973 F.2d. 463 (6th Cir. 1992)	95
United States v. Lovasco, 431 U.S. 783, 97 S.Ct. 2044, 52 L.Ed. 2d 752 (1977)	63
United States v. Mancuso, 139 F.2d. 90, 92 (3rd Cir. 1943)	95
United States v. Masat, 948 F.2d. 923, 931 (5th Cir. 1991)	38
United States v. Masat, 948 F.2d. 923, 931-32 (5th Cir. 1991)	40
United States v. Moore, 627 F.2d. 830, 833 n.l (7th Cir. 1980)	39
United States v. Mueller, 778 F.2d. 539, 541 (9th Cir. 1985)	39
United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926)	121
United States v. Parker, 622 F.2d. 298 (8th Cir. 1980)	62
United States v. Payne, 800 F.2d. 227 (10th Cir. 1986)	38, 39
United States v. Payne, 978 F.2d. 1177, 1181-82 (10th Cir. 1992)	40
United States v. Penn. Industrial Chemical Corp., 411 U.S. 655, 674, 93 S.Ct. 1804, 1816 (1973)	95
United States v. Pilcher, 672 F.2d. 875, 877 (11th Cir.)	39
United States v. Pomponio (S.Ct.1976)	40
United States v. Pomponio, 429 U.S. 10, 12 (1976)	38
United States v. Poschwatta, 829 F.2d. 1477, 1483 (9th Cir. 1987)	38
United States v. Powell, 498 F.2d. 890, 891 (9th Cir. 1974)	62
United States v. Powell, 955 F.2d. 1206, 1212 (9th Cir. 1992)	39
United States v. Powell, 955 F.2d. 1206, 1214 (9th Cir. 1992)	40
United States v. Powell, 955 F.2d. 1206, 1215 (9th Cir. 1992)	40
United States v. Reese, 92 U.S. 214, 218 (1876)	76
United States v. Richards, 723 F.2d. 646, 649 (8th Cir. 1983)	38
United States v. Sassak, 881 F.2d. 276, 280 (6th Cir. 1989)	38
United States v. Saussy, 802 F.2d. 849, 853 (6th Cir. 1986)	39
United States v. Schiff, 801 F.2d. 108, 110 (2d Cir. 1986)	38
United States v. Schmitt, 794 F.2d. 555, 560 (10th Cir. 1986)	38
United States v. Shivers, 788 F.2d. 1046, 1048 (5th Cir. 1986)	38
United States v. Snyder, 766 F.2d. 167, 170-71 (4th Cir. 1985)	38
United States v. Stafford, 983 F.2d. 25, 28 n.14 (5th Cir. 1993)	40
United States v. Stewart, 311 U.S. 60, 70, 108	61
United States v. Tallmadge, 829 F.2d. 767, 775 (9th Cir. 1987)	95
United States v. Turano, 802 F.2d. 10, 11-12 (1st Cir. 1986)	38
United States v. Upton, 799 F.2d. 432, 433 (8th Cir. 1986)	38
United States v. Van Griffin, 874 F.2d. 634, 638 (9th Cir. 1989)	95
United States v. Willie, 941 F.2d. 1384, 1391 (10th Cir. 1991)	39
United States v. Willie, 941 F.2d. 1384, 1392 (10th Cir. 1991)	38
United States v. Winstar Corp. 518 U.S. 839 (1996)	122
United States v. Worrall, 2 U.S. 384 (1798)	56
United States v. Yorke, unpublished opinion, D.Md. July 19, 1976	64
Utah Power & Light Co. v. United States, 243 U.S. 389, 409, 37 S.Ct. 387	62
Utah Power & Light Co. v. United States, 243 U.S. 389, 409, 391	61

Utah Power and Light v. U.S., 243 U.S. 389 (1917).....	61
Van Wart v. Cook, Okl.App., 557 P.2d. 1161, 1163.....	66
Vitarelli v. Seaton, 359 U.S. 535, 539 -540 (1959).....	93
Vlandis v. Kline (1973), 412 U.S. 441, 449, 93 S.Ct. 2230, 2235	26, 68, 119
Von Schwerdtner v. Piper, D.C.Md., 23 F.2d. 862, 863	115
Wallace v. Jaffree, 472 U.S. 69 (1985).....	126
Washington v. Harper, 494 U.S. 210 (1990).....	52
Wendland v. Commissioner of Internal Revenue, 739 F.2d. 580, 581 (11th Cir.1984)	57
West Virginia Bd. of Ed. v Barnett, 319 U.S. 624, 638 (1943).....	32
West Virginia State Board of Education v. Barnette, 319 U.S. 623.....	52
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	71, 86
White v. Aronson, 302 U.S. 16, 20 & 21, 58 S.Ct. 95, U.S. 1937.....	34
White v. United States, 270 U.S. 175, 180 , 46 S.Ct. 274.....	62
Wilbur Natl Bank v. U.S., 294 U.S. 120 (1935).....	62
Willie, 941 F.2d. at 1398.....	40
Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq. 8 S.Ct. 1370	42
World-Wide Volkswagen Corp. v. Woodson, 444 U.S. 286 (1980).....	68, 90

Other Authorities

“We the People”.....	92
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992)	71, 86
ABA Special Task Force.....	65
ABA’s Model Rules of Professional Conduct.....	64
ABA’s Standing Committee on Ethics.....	64
Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 214.....	123
Adolf Hitler	2
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001	54, 70
Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005	53
Albert Einstein.....	3
Alex Hamilton.....	113
American Bar Association (“ABA”).....	63
American Institute of Certified Public Accountants (“AICPA”).....	63
American Jurisprudence 2d.....	42
American Jurisprudence 2d, Evidence, §181 (1999).....	67
American Jurisprudence 2d, United States, §42: Interest on Claim (1999).....	42
American Jurisprudence Legal Encyclopedia 2d	66
American Law Institute.....	92
An Investigation Into the Meaning of the Term “United States”, Howard Freeman.....	41
Authorities on Jurisdiction of Federal Courts, Family Guardian Fellowship.....	46
Avoiding Traps on Government Forms Course, Form #12.023	117
Barrack Obama.....	35
Black’s Law Dictionary, Fifth Edition, p. 1095	49
Black’s Law Dictionary, Fourth Edition, p. 1693	121
Black’s Law Dictionary, Sixth Edition, p. 1185.....	25, 66
Black’s Law Dictionary, Sixth Edition, p. 1189.....	23, 25, 77, 90, 120
Black’s Law Dictionary, Sixth Edition, p. 1245.....	42
Black’s Law Dictionary, Sixth Edition, p. 1292.....	21, 97
Black’s Law Dictionary, Sixth Edition, p. 139.....	110
Black’s Law Dictionary, Sixth Edition, p. 1599.....	37
Black’s Law Dictionary, Sixth Edition, p. 244.....	115
Black’s Law Dictionary, Sixth Edition, p. 276.....	46
Black’s Law Dictionary, Sixth Edition, p. 500.....	69, 78, 118
Black’s Law Dictionary, Sixth Edition, p. 581.....	86
Black’s Law Dictionary, Sixth Edition, p. 599.....	109
Black’s Law Dictionary, Sixth Edition, pp. 1304-1306	49
Bouvier’s Maxims of Law, 1856.....	114, 117, 121, 122

Bruce Calvert.....	2
Charles Darwin (1809-1882) 1871.....	1
Charlotte Bronte.....	3
Chinese Proverb.....	21
Citizenship Status v. Tax Status, Form #10.011, Section 15.....	72
Citizenship, Domicile, and Tax Status Options, Form #10.003.....	54, 70
Citizenship, Domicile, and Tax Status Options, Form #10.003, Section 2.....	41
Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002.....	96
Code of Professional Ethics, AICPA.....	64
Common Law.....	92
Conflicts in a Nutshell, David D. Seigel, West Publishing, 1994; ISBN 0-314-02952-4, p. 317.....	47
Congress.....	92
Constitution Society (all years).....	92
Correcting Erroneous Information Returns, Form #04.001.....	86
Criminal Tax Manual, U.S. Dept. of Justice.....	96
Daniel Webster.....	2
Delegation Orders of January 17, 1983, pp. 1229-1291.....	30
Department of Justice.....	20, 47
Department of Justice Criminal Tax Manual (1994), Section 40.11.....	37
Department of Justice Criminal Tax Manual, 1994 edition.....	37
Derivations of Code Sections of the Internal Revenue Codes of 1939 and 1954, Litigation Tool #09.011.....	75
Family Guardian Website.....	57
Famous Quotes About Rights and Liberty, Form #08.001, Section 13.....	35
Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 20.2.....	59
Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34.....	26, 68, 78, 90
Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or its Words or for Following Its Own Written Procedures, Family Guardian Fellowship.....	22, 93
Federal Criminal Practice Guide, James Publishing.....	96
Federal Depository Library.....	94, 123
Federal District, Circuit, or Supreme Courts.....	60
Federal Enforcement Authority Within States of the Union, Form #05.032.....	73
Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002.....	54
Flawed Tax Arguments to Avoid, Form #08.004.....	71
Flawed Tax Arguments to Avoid, Form #08.004, Section 11.7.....	87
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13.....	71
Form #04.001.....	32
Form #05.001.....	72
Form #05.007.....	32, 73
Form #05.014.....	1, 32, 72
Form #05.017.....	98
Form #05.030.....	32, 73
Form #05.046.....	32, 73
Form #05.047.....	1
Form #08.020.....	32, 72
Form #10.002.....	32, 72
Formal Opinion 314, ABA.....	64
Former Treasury Secretary Paul O'Neill.....	109
Forms W-4, an SS-5, or a 1040.....	79
Foundations of Freedom, Form #12.021, Video 4: Willful Government Deception and Propaganda.....	97
Founding Father James Madison.....	34
Founding Fathers.....	33
Geographical Definitions and Conventions, Form #11.215.....	47
George Washington.....	99
God.....	92
Government has Become Idolatry and a False Religion, Family Guardian Fellowship.....	96
Government Identity Theft, Form #05.046.....	60, 72, 85, 86
Government Instituted Slavery Using Franchises, Form #05.030.....	28, 44, 98

Great IRS Hoax, Form #11.302, Section 5.4.14.....	77
Great IRS Hoax, Form #11.302, Section 5.6.7: You Don't Earn "Wages" Under Subtitle C Unless you Volunteer on a W-4	55
Great IRS Hoax, Form #11.302, Sections 5.6.5 and 5.6.12.....	56
Internal Revenue Manual	127
Internal Revenue Manual (I.R.M.)	57, 58, 59, 92, 93
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8	52, 57, 58, 92, 93
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)	21
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8	79, 91, 93
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05-14-1999)	22, 59
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05/14/99).....	91
Internal Revenue Service (I.R.S.).....	39
International community.....	92
IRS	20, 92
IRS Due Process Meeting Handout, Form #03.008	73
IRS Form 1040	35, 51, 56
IRS Form W-4.....	51, 54
IRS Presumption Rules	86, 87
IRS Publications	59, 93, 94, 110, 111
IRS Telephone or agent advice.....	93
James Madison	35
Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).....	89
Legal Deception, Propaganda, and Fraud, Form #05.014	47, 72, 87, 117
Library of Congress (1789-1875).....	92
Martin Feldstein	34
Maxims of the Common Law.....	35
National Conference of Commissioners on Uniform State Laws.....	92
Non-Resident Non-Person Position, Form #05.020, Section 5.4	86
Notice of Pseudonym Use and Unreliable IRS Records, Form #04.206.....	22
Pastor Wayne Teel and authored by Bob Phillips in his book The Best of the Good Clean Jokes	113
Political Jurisdiction, Form #05.004	48, 60, 68
Potomac Publishing.....	93, 94
Precedence of Law, Family Guardian Fellowship.....	92
President's Economic Recovery Advisory Board	33
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	26, 28, 47, 80, 117
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017, Section 7.1	80, 89
Principles of Natural and Politic Law, J.J. Burlamaqui.....	92
Proof That There Is a "Straw Man", Form #05.042	86
Quotes on Taxes, Family Guardian	35
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4.....	28
Requirement for Consent, Form #05.003	42
Requirement for Consent, Form #05.003, Section 10.6: The Internal Revenue Code is not Public or Positive Law, but Private Law	20
Requirement for Consent, Form #05.003, Section 9.10: "Public Law" or "Private Law"?.....	20
Requirement for Equal Protection and Equal Treatment, Form #05.033	59
Requirement for Reasonable Notice, Form #05.022	123
Resignation of Compelled Social Security Trustee, Form #06.002.....	54, 56, 77
Responding to a Criminal Tax Indictment, Litigation Tool #10.004	96
Restatement, Second, Trusts, Q 2(c)	49
Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006	72
Rules of Statutory Construction and Interpretation	72
SEDM Disclaimer, Section 4: Meaning of Words	88
SEDM Exhibit #05.027, 53 Stat. 1, Section 4	122
SEDM Exhibit #09.032, Washington Post 8-27-2010 Tax Article	33
SEDM Exhibit #09.033	36
SEDM Forms Page.....	96

SEDM Liberty University	117
SEDM Litigation Tools Page	96
SEDM Memorandums of Law, Forms Page Section 1.5.....	117
Separation Between Public and Private Course, Form #12.025	52, 88, 114
Social Security Trust	77
Socialism: The New American Civil Religion, Form #05.016.....	2, 20, 36, 68, 75, 97, 118
Socialism: The New American Civil Religion, Form #05.016, Section 11.2.2.....	21
Socialism: The New American Civil Religion, Form #05.016, Section 14.2.....	21
Sovereignty Research DVD, Form #11.101	118
SSA Form SS-5	51, 77
State Agencies.....	92
Tax Deposition Questions, Form #03.016.....	118
Tax Form Attachment, Form #04.201	54
Tax Fraud Prevention Manual, Form #06.008	43
Tax Fraud Prevention Manual, Form #06.008, Chapter 5.....	41, 43
Tax Fraud Prevention Manual, Form #06.008, Chapter 6.....	79
Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5.....	40, 58
Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, pp. 310-312.....	41
The “Trade or Business” Scam, Form #05.001	23, 47, 56
The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758.....	87
The Ten Commandments of the U.S. Government, Family Guardian Fellowship.....	107
Thomas Jefferson	1, 31, 99
Thomas Jefferson: Autobiography, 1821. ME 1:122	31
Treasury.....	92
Treasury Circular 230.....	63, 64, 65, 66
Treasury Circular 230, Section 10.3(d)	65
Treasury Decisions and Orders	93
Treasury Department.....	63, 66
Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890	55
U.S. Attorney Manual, Section 666.....	62
U.S. Attorneys’ Manual, Department of Justice.....	96
U.S. Government.....	76
U.S. Government Printing Office (GPO) Website	123
U.S. Government Printing Office Access, About the U.S. Code	120
U.S. Supreme Court	30, 32, 36, 42, 59
United States Government Printing Office Website.....	75
United States House of Representatives Office of the Law Revision Counsel	75
United States Supreme Court	35
Volcker-led economic panel pushes lawmakers to simplify U.S. tax code, Washington Post, 9-27-2010.....	33
Webster’s Ninth New Collegiate Dictionary, ISBN 0-87779-510-X, 1983, p. 1361	97, 101
What Happened to Justice?, Form #06.012	60, 61
What Happened to Justice?, Litigation Tool #08.001	46
What is “law”?, Form #05.048	20, 22, 26, 79
What is “law”?, Form #05.048, Section 4	26
What is Taxed (years 1917-present).....	92
Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013	56, 70
Who Were the Pharisees and Saducees?, Form #05.047	117
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002.....	20, 28, 41, 94, 115, 116, 127
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037.....	20, 50, 53, 86
Why the Federal Courts Can’t Properly Address These Questions, Family Guardian Fellowship	62
Why the Government Can’t Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011	71
Why You Are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006.....	70
Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes, Form #05.008	53, 86, 88
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.....	86, 117

Scriptures

1 Cor. 10:26, 28.....	98
1 Kings 11-12.....	107
1 Kings 12:25-33.....	108
1 Peter 2:5.....	99, 100
1 Sam. 15:22-28.....	111
1 Timothy 6:5-12.....	36
2 Peter 2:3.....	2
Colossians 3:5.....	111
Ecclesiastes 7:7.....	29, 109
Eph. 1:3, 4:7.....	100
Exodus 20:3.....	102
Heb. 11:1.....	109, 126
Hosea 4:6.....	96
Isaiah 33:22.....	98
Isaiah 40:15.....	109
Isaiah 40:17.....	109
Isaiah 54:11-17.....	98
James 3:16-17.....	1
Jeremiah 17:5-8.....	110
Jeremiah 2:26-28.....	107
John 15:20-21.....	112
John 8:34.....	108
John 8:42-50.....	34
John the Baptist.....	99
Luke 16:13.....	88
Malachi 3:8-10.....	112
Mark 2:16-17.....	33
Matt. 22:37-38.....	102
Matt. 23:13-36.....	33
Numbers 15:30.....	20, 35, 77, 119
Pharisees.....	33
Pilate.....	33
Prov. 15:27.....	29
Prov. 21:6.....	36
Prov. 29:4.....	30
Proverbs 1:10-19.....	30
Ps. 24:1; 50:12.....	98
Psalms 118:8-9.....	98
Psalms 135:15-18.....	36
Psalms 19:12-13.....	77
Rev. 14:1.....	100
Rev. 2:17.....	100
Rev. 22:4.....	100
Rom. 13:7.....	113
The Open Bible, New King James Version, Thomas Nelson Publishers, Copyright 1997, pp. 340-341.....	102
Titus 1:10-16.....	1

1 Introduction

Those who are interested in the federal income tax issue and act upon their beliefs occasionally get into trouble, typically by being indicted for some alleged income tax crime. Of course when they are required to put forward a legal defense before the IRS or the Department of Justice, they must not only have the ability to testify but they also need to be prepared to offer documentary evidence which supports their beliefs. However, too often when attorneys enter the picture to help them, they find that many people simply have not documented everything upon which they relied. Frequently, these people have not kept the most important documents they studied and relied upon, which thus requires work in locating those particular items. This short memo explains how important it is to keep the books, documents, cases and other "reliance" materials you have studied, especially if that material constitutes an admission made by the government. It also explains the concept of "willfulness" and identifies the legal foundations upon which to base a reasonable informed belief about one's lack of an income tax liability.

What constitutes a "reasonable belief" and how to develop one is therefore the subject of this article. Reasonable belief is important because:

1. All income tax crimes have "[willfulness](#)" as a prerequisite.
2. A person who has a reasonable belief that they are not "[liable](#)" and who can explain and defend it forcefully cannot "willfully" violate any tax law.
3. If the belief is not only reasonable, but also substantiated by what the law and the courts say on the subject, then the person's beliefs are also difficult to challenge in a court setting as well.

What most Americans consider to be "reasonable belief" on the subject of taxation is quite contrary to what a court, tax attorney, or a jury would consider "reasonable". Most of this disparity results from the vacuum of coverage relating to legal subjects in the public school system. Those who rely on "best industry practice" or on what most people "assume" or "presume" on this subject are building their house on sand and eventually will be victimized for their presumptuousness.

"But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the LORD, and he shall be cut off from among his people."
[[Numbers 15:30](#), Bible, NKJV]

Before we can therefore come to a reasonable, court-defensible assurance that what we believe is not only true, but is also confirmed by what the law actually says, we must therefore take some time to learn what our legal system says about the basis for such a belief. This memorandum of law will attempt to do this. It will also establish what we call a "reliance defense", which is simply facts and legally admissible evidence upon which to base a reasonable belief about either state or federal tax liability.

2 Law or Religion?

Is the Internal Revenue Code, Subtitles A and C a "law" or a "religion"? Is it PUBLIC law that applies equally to ALL without their consent or PRIVATE law that acquires the "force of law" upon your consent to BECOME a "taxpayer"? The following subsections will answer these questions. For further details on this subject, see:

1. *What is "law"?*, Form #05.048
<http://sedm.org/Forms/FormIndex.htm>
2. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
3. *Socialism: The New American Civil Religion*, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>
4. *Requirement for Consent*, Form #05.003, Section 9.10: "Public Law" or "Private Law"?
<http://sedm.org/Forms/FormIndex.htm>
5. *Requirement for Consent*, Form #05.003, Section 10.6: The Internal Revenue Code is not Public or Positive Law, but Private Law
<http://sedm.org/Forms/FormIndex.htm>
6. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

2.1 Abuse of Law as Religion¹

Religion is legally defined as follows:

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

According to the above definition, every system of religion is based on:

1. The existence of a superior being.
2. Faith in the superior being.
3. Obedience to the laws of that superior being. This is called “worship”.
4. The nature of the superior being as the basis for the “government of all things”.
5. Supreme allegiance to the will of the superior being.

Principles of law can be abused to create a counterfeit state-sponsored religion which imitates God’s religion in every particular. To see the full extent of how this has been done and all the symptoms, see *Socialism: The New American Civil Religion*, Form #05.016, Section 14.2. Right now, we will summarize how the above elements of religion can be “simulated” through abuse of the legal system by your covetous public servants:

1. Government franchises can be created which make those in government superior in relation to everyone else for all those who participate. People are recruited to join the church by being compelled to participate in these franchises because they are deprived of basic necessities needed to survive if they don’t.
2. “Presumption” can be used as a substitute for religious faith. A presumption is simply a belief that either is not or cannot be supported by legally admissible evidence.
3. Fear of punishments administered under the “presumed” but not actual authority of law can be used to ensure obedience toward and therefore “worship” of the superior being.
4. The superior being is the government, and thereby that superior being is the basis for the “government of all things”.
5. Allegiance to the government is supreme because very strong punishments follow for those who refuse obedience because their OTHER God forbids it.

This section will focus on steps 1 and 2 above, which is how presumption and law are abused to create a religion that at least “appears” to most people to be a legitimate government function.

Before you can fool people using the process above, you must first dumb them down from a legal perspective. This is done by removing all aspects of legal education from the public school and junior college curricula so that only “priests” of a civil religion called “attorneys” will even come close to knowing the truth about what is going on. This will bring the population of people who know down to a small enough level that they can easily be targeted and controlled by those in the government who license and regulate them without the need for police power, guns, or military force. The legal field is so lucrative and most lawyers are so greedy that economic coercion alone is sufficient to keep the limited few who know the truth “gagged” from sharing it with others, lest their revenues dry up.

“The mouth which eats does not talk.”
[Chinese Proverb]

After you have dumbed down the masses, the sheep in the general public are easy to control through carefully targeted deception and propaganda for which the speakers are insulated from liability for their LIES.

1. The IRS has given itself free reign to literally lie to the public with impunity in their publications:

Internal Revenue Manual
[Section 4.10.7.2.8 \(05-14-1999\)](#)

¹ Adapted from: *Socialism: The New American Civil Religion*, Form #05.016, Section 11.2.2; <http://sedm.org/Forms/FormIndex.htm>.

2 IRS Publications, issued by the Headquarters Office, explain the law in plain language for taxpayers and their
3 advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include
4 worksheets. **Publications are nonbinding on the Service and do not necessarily cover all positions for a given**
5 **issue. While a good source of general information, publications should not be cited to sustain a position.**

- 6 2. IRS allows its agents to use pseudonyms other than their real legal name so that they are protected from accountability
7 if they misrepresent the truth to the public. See:

Notice of Pseudonym Use and Unreliable IRS Records, Form #04.206
<http://sedm.org/Forms/FormIndex.htm>

- 8 3. Federal courts have given the IRS license to lie on their phone support, and in person. See:

Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or its Words or for
Following Its Own Written Procedures, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

- 9 4. Even the federal courts themselves routinely lie with impunity, because they are accountable to no one and the IRS
10 doesn't even listen to the courts below the U.S. Supreme Court anyway: Judges control the selection of grand juries and
11 they abuse this authority to choose sheep who will do what they are told and never indict the judge himself because they
12 are too ignorant, lazy, and uneducated to think for themselves and take a risk.

13 *Internal Revenue Manual*
14 [4.10.7.2.9.8 \(05-14-1999\) Importance of Court Decisions](#)

15 1. *Decisions made at various levels of the court system are considered to be interpretations of tax laws and may*
16 *be used by either examiners or taxpayers to support a position.*

17 2. *Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court*
18 *becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service*
19 *must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the*
20 *Code.*

21 **3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the**
22 **Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require**
23 **the Service to alter its position for other taxpayers.**

24 Now that those in government who run the system have a license to lie with impunity, next you pass a "franchise code" that
25 has the FORM and APPEARANCE of law, but which actually ISN'T law. The U.S. Supreme Court referred to such a "code",
26 when it said:

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

31 **Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or**
32 **property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed**
33 **by the Legislature upon persons or property to raise money for public purposes.'** *Cooley, Const. Lim., 479.*
34 [\[Loan Association v. Topeka, 20 Wall. 655 \(1874\)\]](#)

35 In that sense, franchise codes become a vehicle for propaganda focused solely on propagating false presumptions and beliefs
36 about the liabilities of the average American toward the government. To the legal layman and the average American however,
37 such a ruse will at least "look" like law, but those who advance it know or at least SHOULD know that it isn't. If they don't
38 know, they are victims of propaganda and mental programming in law school and government publications. Only a select
39 few "priests" of the civil religion at the top of the civil religion who set up the fraud know the truth, and these few people are
40 so well paid that they keep their mouths SHUT. This misrepresentation of franchises as "law" in a classical sense is
41 exhaustively described in:

[What is "law"?](#), Form #05.048
<https://sedm.org/Forms/FormIndex.htm>

42 There are many ways to create a state sponsored "bible" that looks like law and has the forms of law. For instance, you can:

- 1 1. Create a franchise agreement that “activates” or becomes legally enforceable only with your individual and explicit
2 consent in some form. In that sense, the code which embodies this private law behaves just like a state sponsored bible:
3 It only applies to those who BELIEVE they are subject to it. The self-serving deception and propaganda spread by the
4 legal profession and the government are the main reason that anyone “believes” or “presumes” that they are subject to
5 it.
- 6 2. Codify the codes pertaining to a subject into a single title in the U.S. Code and then REPEAL the whole darned thing,
7 but surround the language with so much subtle legalese that the REPEAL will be undetectable to all but the most highly
8 trained legal minds.
- 9 3. Enact the code into something *other* than “positive law”. This makes such a code “prima facie evidence”, meaning
10 nothing more than a “presumption” that is NOT admissible as evidence of an obligation in a court of law.

11 *“Prima facie. Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first*
12 *disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex*
13 *rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110. See also Presumption.”*
14 *[Black’s Law Dictionary, Sixth Edition, p. 1189]*

15 Now let's apply the above concepts to show how ALL THREE have been employed to create a civil religion of socialism
16 using the Internal Revenue Code.

17 First, we establish that the Internal Revenue Code is an excise tax which applies to those engaged in an activity called a “trade
18 or business”. 26 U.S.C. §7701(a)(26) defines this activity as “the functions of a public office”. The nature of this franchise
19 is exhaustively described in the memorandum below:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

20 Even the courts recognize that the Internal Revenue Code is a private law franchise agreement, when they said that it only
21 pertains to franchisees called “taxpayers”:

22 *“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
23 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no*
24 *attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
25 *assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*
26 *[Long v. Rasmussen, 281 F. 236 (1922)]*

27 *“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*
28 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*
29 *Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*
30 *no attempt is made to annul any of their Rights or Remedies in due course of law.”*
31 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

32 Based on the above article, the nature of the Internal Revenue Code as a franchise and an excise tax is carefully concealed by
33 both the IRS and the courts in order so that people will not know that their express consent is required and exactly how that
34 consent was provided. If they knew that, they would all instantly abandon the activity and cease to be “taxpayers” or lawful
35 subjects of IRS enforcement.

36 Next, we note that the entire Internal Revenue Code was REPEALED in 1939 and has never since been reenacted. You can
37 see the amazing evidence for yourself right from the horse's mouth below:

Revenue Act of 1939, 53 Stat. 1, Exhibit #05.027
<http://sedm.org/Exhibits/ExhibitIndex.htm>

38 Below is the text of the repeal extracted from the above:

39 *Internal Revenue Code of 1939, Chapter 2, 53 Stat 1*

40 ***Sec. 4. Repeal and Savings Provisions.**—(a) The Internal Revenue Title, as hereinafter set forth, is intended to*
41 *include all general laws of the United States and parts of such laws, relating exclusively to internal revenue, in*
42 *force on the 2d day of January 1939 (1) of a permanent nature and (2) of a temporary nature if embraced in said*
43 *Internal Revenue Title. In furtherance of that purpose, all such laws and parts of laws codified herein, to the*

1 *extent they relate exclusively to internal revenue, are repealed, effective, except as provided in section 5, on the*
2 *day following the date of enactment of this act.*

3 *(b) Such repeal shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or*
4 *commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue,*
5 *and may be enforced in the same manner, as if said repeal had not been made; nor shall any office, position,*
6 *employment board, or committee, be abolished by such repeal, but the same shall continue under the pertinent*
7 *provisions of the Internal Revenue Title.*

8 *(c) All offenses committed, and all penalties or forfeitures incurred under any statute hereby repealed, may be*
9 *prosecuted and punished in the same manner and with the same effect as if this act had not been passed.*

10 *Sec. 5. Continuance of Existing Law.—Any provision of law in force on the 2d day of January 1939 corresponding*
11 *to a provision contained in the Internal Revenue Title shall remain in force until the corresponding provision*
12 *under such Title takes effect.*
13 *[Revenue Act of 1939, 53 Stat. 1, Section 4, emphasis added]*

14 The above repeal is also reflected in 26 U.S.C. §7851:

15 [TITLE 26 > Subtitle F > CHAPTER 80 > Subchapter B > § 7851](#)
16 [§ 7851. Applicability of revenue laws](#)

17 (a) General rules

18 *Except as otherwise provided in any section of this title—*

19 (1) Subtitle A

20 (A) Chapters 1, 2, 4, [1] and 6 of this title [these are the chapters that make up Subtitle A] shall apply only with
21 respect to taxable years [basically calendar years] beginning after December 31, 1953, and ending after the
22 date of enactment of this title, and with respect to such taxable years, chapters 1 (except sections [143](#) and [144](#))
23 and 2, and section 3801, of the Internal Revenue Code of 1939 are hereby repealed.

24 Note the key word “and ending after the date of enactment of this title”. That word “and” means that the taxable year
25 must both begin after December 31, 1953 AND end after enactment of the title into law. The Internal Revenue Code was
26 enacted into law on August 16, 1954.

27 *[Code of Federal Regulations]*
28 *[Title 26, Volume 1]*
29 *[Revised as of April 1, 2006]*
30 *From the U.S. Government Printing Office via GPO Access*
31 *[CITE: 26CFR1.0-1]*
32 *[Page 5-9]*
33 *TITLE 26--INTERNAL REVENUE*
34 *CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY*
35 *PART 1_INCOME TAXES--Table of Contents*
36 *Sec.1.0-1 Internal Revenue Code of 1954 and regulations.*

37 (a) Enactment of law.

38 *The Internal Revenue Code of 1954 which became law upon enactment of Public Law 591, 83d Congress,*
39 *approved August 16, 1954, provides in part as follows: . . .*

40 Therefore, only calendar years BOTH beginning after December 31, 1953 AND ending after August 16, 1954 are included,
41 which means only in the calendar year 1954 is the Internal Revenue Code, Subtitle A enforceable. If they had meant otherwise
42 and had meant the code to apply to all years beyond 1954, they would have said “OR” rather than “AND”.

43 Next, we will look at how the Internal Revenue Code consists of nothing more than simply a “presumption” that is not
44 admissible as evidence in any legal proceeding. 1 U.S.C. §204 lists all of the titles within the U.S. Code. Of Title 26, it says
45 that Title 26, the Internal Revenue Code, is “prima facie evidence”:

46 [1 U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia: citation](#)
47 [of Codes and Supplements](#)

1 Sec. 204. - Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of
2 Codes and Supplements

3 In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,
4 and of each

5 State, Territory, or insular possession of the United States -

6 (a) United States Code. -

7 [1] The matter set forth in the edition of the Code of Laws of the United States current at any time shall,
8 together with the then current supplement, if any, establish prima facie [by presumption] the laws of the United
9 States, general and permanent in their nature, in force on the day preceding the commencement of the session
10 following the last session the legislation of which is included:

11 [2] Provided, however, That whenever titles of such Code shall have been enacted into positive law the text
12 thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several
13 States, and the Territories and insular possessions of the United States.

14 Of “prima facie”, Blacks’ Law Dictionary says:

15 “Prima facie. Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first
16 disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex
17 rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110. See also Presumption.”
18 [Black’s Law Dictionary, Sixth Edition, p. 1189]

19 1 U.S.C. §204 establishes a presumption and it is a statute. That means it establishes a “statutory presumption”. The U.S.
20 Supreme Court has held that “statutory presumptions” are unconstitutional and that they are superseded by the presumption
21 of innocence:

22 “The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic
23 and elementary, and its enforcement lies at the foundation of the administration of our criminal law.”
24 [Coffin v. United States, 156 U.S. 432, 453 (1895)]

25
26 “It is apparent,’ this court said in the Bailey Case (219 U.S. 239, 31 S. Ct. 145, 151) ‘that a constitutional
27 prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can
28 be violated by direct enactment. The power to create presumptions is not a means of escape from
29 constitutional restrictions.”
30 [Heiner v. Donnan, 285 U.S. 312 (1932)]

31 Evidence that is “prima facie” means simply a presumption. The following rules apply to presumptions:

- 32 1. The accused is presumed to be innocent until proven guilty with evidence.
33 2. Only evidence and facts can convict a person.

34 “guilt must be proven by legally obtained evidence”

- 35 3. A “presumption” is not evidence, but simply a belief akin to a religion.

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

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

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

1 4. Beliefs and opinions are NOT admissible as evidence in any court.

2 *Federal Rules of Evidence*
3 *Rule 610. Religious Beliefs or Opinions*

4 **Evidence of the beliefs or opinions of a witness on matters of religion is not admissible** for the purpose of
5 showing that by reason of their nature the witness' credibility is impaired or enhanced.
6 [SOURCE: <http://www.law.cornell.edu/rules/fre/rules.htm#Rule610>]

7 5. Presumptions may not be imposed if they injure rights protected by the Constitution:

8 (1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated
9 where its application would impair a party's constitutionally-protected liberty or property interests. In such
10 cases, conclusive **presumptions have been held to violate a party's due process and equal protection**
11 **rights.** [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974)
12 [414 US 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit
13 violates process]
14 [[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34](#)]

15 6. Presumptions are the OPPOSITE of “due process” of law and undermine and destroy it:

16 **“If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not**
17 **due process of law.”**

18 You can read more about the above in our memorandum below:

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

19 Consequently, it is unconstitutional for a judge to allow any provision of the Internal Revenue Code to be cited as legal
20 evidence of an obligation. The only thing that can be cited is the underlying revenue statutes from the Statutes At Large,
21 because the code itself is a presumption. That approach doesn't work either, however, because 53 Stat. 1, Section 4 above
22 repealed those statutes also. Therefore, there is no law to which is admissible as evidence of any obligation and therefore:

- 23 1. The entire Internal Revenue Code is nothing but a system of beliefs and presumptions unsupported by evidence.
- 24 2. Any judge that elevates such a presumption to the level of evidence is enacting law into force, and no judge has legislative
25 powers. This is a violation of the separation of powers doctrine.
- 26 3. All judicial proceedings involving the Internal Revenue Code amount to nothing more than church worship services or
27 inquisitions for those who “believe” the code applies to them.
- 28 4. If the judge allows the government to cite a provision of the I.R.C. against a private litigant without providing legally
29 admissible evidence from the Statutes at Large which ARE positive law, he is engaging in an act of religion and belief
30 without any evidentiary support and which CANNOT be supported.
- 31 5. Anyone criminally convicted under any provision of the Internal Revenue Code is nothing more than a political prisoner
32 or a person who is a heretic against the state sponsored religion.

33 The mechanisms for the state sponsored religion are subtle, but all the elements are there. We will examine all of these
34 elements in the following chapters because they are extensive.

35 The subject of the legal definition of “law” is further discussed in:

What is “law”?, Form #05.048
<https://sedm.org/Forms/FormIndex.htm>

36 **2.2 Two methods of creating “obligations” clarify the definition of “law”²**

37 The legal definition of “law” can be easily discerned by examining HOW “obligations” are created. The California Civil
38 Code, Section 1427 defines what an obligation or duty is:

² Source: *What is “law”?*, Form #05.048, Section 4; <https://sedm.org/Forms/FormIndex.htm>.

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

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

(Enacted 1872.)

The California Civil Code and California Code of Civil Procedure then describe how obligations may lawfully be created. Section 22.2 of the California Civil Code (“CCC”) shows that the **common law** shall be the rule of decision in all the courts of this State. CCC section 1428 establishes that **obligations** are **legal duties** arising either from **contract of the parties**, or **the operation of law** (nothing else). CCCP section 1708 states that the **obligations imposed by operation of law** are only to abstain from injuring the person or property of another, or infringing upon any of his or her rights.

Civil Code - CIV
DEFINITIONS AND SOURCES OF LAW
(Heading added by Stats. 1951, Ch. 655, in conjunction with Sections 22, 22.1, and 22.2)

22.2. The common law of England, so far as it is not repugnant to or inconsistent with the Constitution of the United States, or the Constitution or laws of this State, is the rule of decision in all the courts of this State. (Added by Stats. 1951, Ch. 655.)

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

[1428.] Section Fourteen Hundred and Twenty-eight. An obligation arises either from:

One — The contract of the parties; or,

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

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

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

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

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

The phrase “operation of law” uses the word “law” and therefore implies REAL law. REAL law in turn consists of ONLY the common law and the Constitution, as we prove in this document.

Based on the above provisions of the California Civil Code, when anyone from the government seeks to enforce a “duty” or “obligation”, such as in tax correspondence, they have the burden of proof to demonstrate.

1. That you expressly consented to a contract with them. This would include:
 - 1.1. Written agreements.
 - 1.2. Trusts.

1 1.3. Statutory franchises.
2 2. That “operation of law” is involved. In other words, that you injured a specific, identified flesh and blood person and
3 that such a person has standing to sue in a civil or common law action. THIS is what we refer to as “law” in this
4 document.

5 They must meet the above burden of proof with legally admissible evidence and may not satisfy that burden with either a
6 belief or a presumption. Pursuant to Federal Rule of Evidence 610, neither beliefs or opinions constitute legally admissible
7 evidence. Likewise, a presumption is not legally admissible evidence for the same reason. We cover why presumptions are
8 not evidence in:

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

9 In practice, they NEVER can meet the above burden of proof and consequently, you will always win when they send you a
10 tax collection notice if you know what you are doing and have read this document!

11 The first option above, contracts, is described in:

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

12 The first option, meaning contracts, is EXCLUDED from the definition of “law” based on the following.

13 *Municipal law, thus understood, is properly defined to be “a rule of civil conduct prescribed by the supreme*
14 *power in a state, commanding what is right and prohibiting what is wrong.”*

15 [. . .]

16 *It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding***
17 *from us, law is a command directed to us.* The language of a compact is, “I will, or will not, do this”; that of a
18 law is, “thou shalt, or shalt not, do it.” It is true there is an obligation which a compact carries with it, equal in
19 point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves**
20 **determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without**
21 **ourselves determining or promising anything at all.** Upon these accounts law is defined to be “a rule.”
22 [Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]

23 Real “law” is what the above refers to as “a rule of civil conduct”. By that definition, it can only refer to the common law.
24 Why? Because domicile is a prerequisite to enforcing civil STATUTES and it is voluntary and requires consent in some
25 form, as we prove in the following document:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<https://sedm.org/Forms/FormIndex.htm>

26 **2.3 The Internal Revenue Code: Public Policy and Civil Religion Disguised to LOOK like** 27 **“law”**

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

32 *Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or*
33 *property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed*
34 *by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.”*
35 [[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]

36 It is our assertion that:

- 37 1. The tax codes are so complex and so convoluted that they are unknowable
- 38 2. The average American not only has never read the tax codes, but wouldn’t even know where to go to read them.
- 39 3. Even if they could find the Internal Revenue Code or their state revenue code, they wouldn’t understand it, because the
40 GOVERNMENT schools very deliberately dumb down the average American by ENSURING that he/she receives no

1 legal training so that they will defer to a satanic priesthood called the legal profession to make all the important
2 decisions and determinations for them.

3 4. Even most members of the legal profession have no knowledge of the tax codes.

4 *"We must note here, as a matter of judicial knowledge, that most lawyers have only scant knowledge of tax law."*
5 *[Bursten v. U.S., 395 F.2d. 976, 981 (5th Cir., 1968)]*

6 Hence, what we really have on our hands is not a society of law as the Founding Fathers intended, but a "society of men", a
7 society of PUBLIC POLICY, a Civil Religion, and a society of Political Correctness, not unlike that in Jesus' time.

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

12 And WHAT men? A wicked priesthood of government bureaucrats who only care about padding their own pockets and
13 couldn't care less about your rights or equality under the law. These crooks abuse their authority to manufacture legal
14 ignorance in the government/public school system and then harvest that ignorance when the corporate drones graduate from
15 the fool academy and enter the work/slave force. The public schools manufacture children in their own corporate image,
16 because all governments are corporations. Hence, all children are indoctrinated to become good public officers within the
17 mother corporation called "taxpayers". We can hardly be a "society of law" when the average American is FORBIDDEN
18 from learning or reading enough of the law to properly supervise the activities of their SERVANTS in the government.

19 In order to turn a "society of law" into a "society of men", such as an oligarchy of judges, judges and prosecutors must
20 substitute THEIR will or that of a covetous policy board called "jurists" in place of what the law actually says:

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

24 The "will of the people" is the written law. When a judge won't allow this written law to be discussed in the courtroom, then
25 he is substituting HIS WILL or worst yet, THE JURY'S WILL in place of "their will as thus declared", meaning THE
26 PEOPLE'S WILL.

27 To make things even worse, at tax trials, the government makes sure that all of the people on the jury and even on the bench
28 have a criminal conflict of interest in relation to the tax matter at issue, because all of them are "tax consumers" who receive
29 socialist "benefits" that derive directly from the tax at issue. This is a CRIME in violation of 18 U.S.C. §208, 18 U.S.C.
30 §201, 28 U.S.C. §144, and 28 U.S.C. §455.

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

33 *"He who is greedy for gain troubles his own house,*
34 ***But he who hates bribes will live."***
35 *[Prov. 15:27, Bible, NKJV]*

36 *"Surely oppression destroys a wise man's reason.*
37 *And **a bribe debases the heart."***
38 *[Ecclesiastes 7:7, Bible, NKJV]*

39 Even the judge in every tax trial is targeted for bribes by the I.R.S. Current U.S. law encourages prosecutorial and judicial
40 conflicts of interest, non-neutrality, non-impartiality and corruption of justice in the federal courts. See:

- 41 1. 5 U.S.C. §4502 Rewards In General:
42 <https://www.law.cornell.edu/uscode/text/5/4502>
43 2. 5 U.S.C. §4503 Agency Rewards:
44 <https://www.law.cornell.edu/uscode/text/5/4503>
45 3. 5 U.S.C. §4504 Presidential Rewards:
46 <http://www.law.cornell.edu/uscode/text/5/4504>

1 4. 5 U.S.C. §4505 Rewards to former employees:

2 <https://www.law.cornell.edu/uscode/text/5/4505>

3 None of this bribery is new to the IRS. It's manual on pages 1,229 to 1,291 (Delegation Orders of January 17, 1983) outlines
4 the IRS system of monetary awards . . .

5 *"of up to and including \$5,000, for any one individual employee or group of employees, in his/her immediate*
6 *office, including field employees, engaged in National Office projects; and contributions of employees of other*
7 *government agencies and armed forces members."*
8 *[Delegation Orders of January 17, 198, pp. 1229-12913]*

9 This would include U.S. District Court judges and prosecuting U.S. attorneys from the U.S. Dept. of Justice, or should we
10 say INjustice.

11 Isn't the most BASIC element of "due process of law" a completely and totally impartial decision maker, meaning an
12 impartial judge AND jury? What do you think that a committee full of tax consumers is going to say when asked whether
13 they like having their tax bill raised and their "benefits" (bribes) reduced by a person who doesn't consent to participate in
14 their Marxist wealth transfer scheme? Here is the way one informed reader puts it:

15 *The nation is divided into those who work hard for the benefit of others, and the others who are hardly working*
16 *- and enjoy those benefits. That is inequitable, and should not be.*

17 *But as long as the electorate is composed of a majority of takers, the givers won't prevail AND the laws on bribery*
18 *will chronically be violated as a matter of public policy.*

19 Now do you know why ALL "income taxes" are in fact statutorily classified as "gifts" in 31 U.S.C. §321? Because they are
20 criminal bribes (see 18 U.S.C. §201) to jurists to ILLEGALLY recruit more public officer franchisees called "taxpayers".
21 Every time you hear the word "tax", you should think of the word "gift", and then ask yourself how a righteous government
22 can throw people in jail for refusing to pay it gifts. Such criminal bribes are also a violation of God's law, which says on the
23 subject the following. In America, by the way, EVERYONE is the "king" referred to below, because THE PEOPLE are the
24 sovereigns and not their public servants:

25 *"The king establishes the land by justice, but he who receives [socialist] bribes overthrows it."*
26 *[Prov. 29:4, Bible, NKJV]*
27

28 *Avoid Bad Company*

29 *"My son, if sinners [socialists, in this case] entice you [with BRIBES and HANDOUTS],*

30 ***Do not consent***

31 *If they say, "Come with us,*

32 *Let us lie in wait to shed blood;*

33 *Let us lurk secretly for the innocent [nontaxpayers] without cause;*

34 *Let us swallow them alive like Sheol,*

35 *And whole, like those who go down to the Pit:*

36 ***We shall fill our houses with spoil [plunder];***

37 ***Cast in your lot among us,***

38 ***Let us all have one purse" [THE GOVERNMENT PURSE!]--***

39 *My son, do not walk in the way with them,*

40 *Keep your foot from their path;*

41 *For their feet run to evil,*

42 *And they make haste to shed blood.*

43 *Surely, in vain the net is spread*

44 *In the sight of any bird;*

45 ***But they lie in wait for their own blood.***

46 ***They lurk secretly for their own lives.***

47 ***So are the ways of everyone who is greedy for gain;***

48 ***It takes away the life of its owners."***

49 *[Proverbs 1:10-19, Bible, NKJV]*

50 That's right. The civil temple called "government" has been turned into a warehouse, and people have been duped into
51 volunteering to become "taxpayers" are the unwitting whores. The U.S. Supreme Court predicted this corrupt government
52 sanctioned bribery scheme when they ruled that the first income tax passed by Congress was unconstitutional:

1 *"Nothing can be clearer than that what the constitution intended to guard against was the exercise by the*
2 *general government of the power of directly taxing persons and property within any state through a majority*
3 *made up from the other states. It is true that the effect of requiring direct taxes to be apportioned among the*
4 *states in proportion to their population is necessarily that the amount of taxes on the individual [157 U.S. 429,*
5 *583] taxpayer in a state having the taxable subject-matter to a larger extent in proportion to its population than*
6 *another state has, would be less than in such other state; but this inequality must be held to have been*
7 *contemplated, and was manifestly designed to operate to restrain the exercise of the power of direct taxation to*
8 *extraordinary emergencies, and to prevent an attack upon accumulated property by mere force of numbers. "*

9 ...

10 *"Here I close my opinion. I could not say less in view of questions of such gravity that they go down to the very*
11 *foundations of the government. If the provisions of the Constitution can be set aside by an act of Congress,*
12 *where is the course of usurpation to end?*

13 *The present assault upon capital is but the beginning. It will be but the stepping stone to others larger and*
14 *more sweeping, until our political contest will become war of the poor against the rich; a war of growing*
15 *intensity and bitterness."*
16 *[Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895).]*

17 NOW do you know why the Congress had to corrupt the judiciary by making all judges into "taxpayers" with a criminal
18 conflict of interest before income taxes could become widespread? It was because once judges are subject to IRS "selective
19 enforcement" and therefore operate at gunpoint, they will have no choice but to become "taxpayer" recruiters who force
20 people outside their jurisdiction through trickery, "words of art" and treachery to participate ILLEGALLY in excise taxable
21 franchises. See the following cases for PROOF that this is going on: O'Malley v. Woodrough, 307 U.S. 277 (1939), Miles
22 v. Graham, 268 U.S. 501 (1924), United States v. Hatter, 121 S.Ct. 1782 (2001).

23 Thomas Jefferson, our most revered founding father, said that when permanent judges are biased as documented here, it is
24 the DUTY of jurists to read and judge BOTH the FACTS AND THE LAW, and to leave the judge completely out of the
25 decision:

26 *"I do not charge the judges with willful and ill-intentioned error; but honest error must be arrested where its*
27 *toleration leads to public ruin. As for the safety of society, we commit honest maniacs to Bedlam; so judges*
28 *should be withdrawn from their bench whose erroneous biases are leading us to dissolution. It may, indeed,*
29 *injure them in fame or in fortune; but it saves the republic, which is the first and supreme law."*
30 *[Thomas Jefferson: Autobiography, 1821. ME 1:122]*

31 *"It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take*
32 *on themselves to judge the law as well as the fact. They never exercise this power but when they suspect*
33 *partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English*
34 *liberty."*
35 *[Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]*

36 It should therefore also come as no surprise that financially biased judges in tax trials unlawfully and in criminal conspiracy
37 to violate basic constitutional rights per 18 U.S.C. §241:

- 38 1. Forbid jurists from reading the law while serving on jury duty.
- 39 2. Ban jurists from going into the court's law library to study the law so they can properly supervise the activities of the
40 judge and government prosecutor.
- 41 3. Forbid defendants from entering into evidence ANY provision of the tax laws that the jury could read.
- 42 4. Will call those who even want to quote what the law says as "frivolous", which is just another way of saying that the
43 law and the people's collective will that it represents is IRRELEVANT!

44 The reason judges do all the above is because they want JURISTS to substitute their biased policies in place of what the law
45 actually says. The innocent and the ignorant and especially the covetous are putty in the hands of tyrants. The Constitution
46 is a trust document. The Grantors of the trust are the founding fathers. The Beneficiaries are YOU. The Trustees are public
47 officers like the judge and the government prosecutor. The Constitution and all laws passed to implement it prescribe the
48 strict limits placed upon Trustees in their official capacity. By refusing to disclose or discuss the law in the courtroom,
49 indirectly the trustees are refusing to live within their delegation of authority, and making the public trust into a SHAM
50 TRUST, primarily for their own PRIVATE financial advantage. The U.S. Code identifies what this kind of behavior is. It
51 calls it COMMUNISM. They say in 50 U.S.C. §841 that the essence of COMMUNISM is an absolute refusal to recognize

1 or respect the limitations placed upon government workers such as judges and prosecutors by the Constitution or the laws
2 passed in furtherance of it. Here is what they said which, by the way, constitutes OFFICIAL PUBLIC POLICY:

3 [TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)
4 [Sec. 841. – Findings and declarations of fact](#)

5 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and*
6 *a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy*
7 *to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by*
8 *the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in*
9 *collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges*
10 *[including immunity from prosecution for their wrongdoing in violation of Article I, Section 9, Clause 8 of the*
11 *Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by*
12 *the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through*
13 *public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs*
14 *to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are*
15 *secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise “codes”,*
16 *Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal*
17 *Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman*
18 *Trafficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike*
19 *members of political parties, members of the Communist Party are recruited for indoctrination [in the public*
20 *FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are*
21 *organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the*
22 *assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks*
23 *to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon*
24 *that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and*
25 *gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its*
26 *operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its*
27 *activities, and its dedication to the proposition that the present constitutional Government of the United States*
28 *ultimately must be brought to ruin by any available means, including resort to force and violence [or using*
29 *income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve*
30 *and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the*
31 *security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via*
32 *identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information*
33 *returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE*
34 *government publications and statements that the government is not accountable for the accuracy of, Form*
35 *#05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form*
36 *#05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party*
37 *should be outlawed*

38 Are you, the jury, going to become a “useful idiot” in the hands of communist public officers in this courtroom and recruit
39 yet another communist by forcing the defendant to join that party and subsidize the bribery scheme? Even the U.S. Supreme
40 Court held that jurists in this predicament aren’t allowed to rule on matters that would adversely impact private rights that
41 are UNALIENABLE, and therefore which you cannot lawfully consent to give away to a REAL government. Governments
42 are created to protect, rather than destroy, tax, or regulate YOUR and MY PRIVATE rights.

43 *“The very purpose of a Bill of Rights was to withdraw certain subjects from the vicissitudes of political [and*
44 *LEGAL] controversy, to place them beyond the reach of majorities and officials [AND juries] and to establish*
45 *them as legal principles to be applied by the courts. One’s right to life, liberty, and property, to free speech, a*
46 *free press, freedom of worship and assembly, and other fundamental rights may not be submitted to vote; they*
47 *depend on the outcome of no elections [INCLUDING the “election” of a jury].”*
48 *[West Virginia Bd. of Ed. v Barnett, 319 U.S. 624, 638 (1943)]*

49 *“It must be conceded that there are [PRIVATE] rights in every free government beyond the control of the State.*
50 *A government which recognized no such [PRIVATE] rights, which held the lives, liberty and property of its*
51 *citizens, subject at all times to the disposition and unlimited control of even the most democratic depository of*
52 *power [SUCH AS A JURY], is after all a despotism. It is true that it is a despotism of the many--of the majority,*
53 *if you choose to call it so--but it is not the less a despotism.”*
54 *[Loan Ass’n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)]*

55 And HOW does the life, liberty, and property become subject to the “unlimited control of even the most democratic depository
56 of power”? By:

- 57 1. Refusing the recognize the LIMITS placed by the law upon the judge, the prosecutor, and the jury by REFUSING to
58 discuss the law in the courtroom.

1 2. By prejudicially presuming that all citizens consented to become public officer franchisees working for the
2 government, all of whose property has been donated to a public use to procure government “benefits”. The franchise is
3 called a “trade or business”, which the Internal Revenue Code defines as “the functions of a public office.” All such
4 presumptions are a violation of due process of law and constitute what the last case above described as “robbery in the
5 name of taxation” implemented not by LAW, but under the COLOR of law by force and coercion.

6 What Jesus in fact criticized, was that the Pharisees [lawyers] and scribes had substituted PUBLIC POLICY or the
7 “commandments of men” in place of God’s laws, and turned a society of laws into a society of men, which is exactly the
8 same thing that is going on in spades today. As a matter of fact, when Pilate couldn’t find fault in Him using the REAL law,
9 Jesus had to be handed over to an angry unrestrained mob, which is a synonym for a “society of men”, before they would
10 even consider convicting and crucifying Him of anything. That mob was a law unto itself controlled primarily by emotion
11 rather than reason. Here is what Jesus said on this predicament:

12 **“Woe to you lawyers! for you have taken away the keys of knowledge [by**
13 **ABUSING words of art to deceive, and the rules of statutory construction**
14 **to add things that are not in the definitions]; you did not enter yourselves,**
15 **and you hindered those who were entering.”**

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

18 _____
19 **“Woe to you, scribes and Pharisees, hypocrites! For you pay tithes of mint and anise and cummin, and *have***
20 **neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without**
21 **leaving the others undone.”**

22 [. . .]

23 **“Woe to you, scribes and Pharisees [lawyers], hypocrites! For you are like whitewashed tombs which indeed**
24 **appear beautiful outwardly, but inside are full of dead men’s bones and all uncleanness.**

25 *Even so, you also outwardly appear righteous to men, **but inside you are full of hypocrisy and lawlessness.**”*
26 [Jesus (God), talking to the lawyers, Matt. 23:13-36, Bible, NKJV]

27 _____
28 And when the scribes and Pharisees saw Him eating with **the tax collectors and sinners.**
29 they said to His disciples, “How is it that He eats and drinks with tax collectors and sinners?”

30 When Jesus heard it, He said to them:

31 **“Those who are well have no need of a physician, but *those who are sick [tax collectors].* I**
32 **did not come to call the righteous, but sinners, to repentance.”**
33 [Mark 2:16-17, Bible, NKJV]

34 Below is proof of our assertions about the complexity and unknowability of the current tax code from the Washington Post:

35 *“In an exhaustive 18-month review, the President’s Economic Recovery Advisory Board found that the complexity*
36 *of the nation’s tax laws has increased dramatically in recent years. **Lawmakers have changed the code more***
37 ***than 15,000 times since the last major overhaul in 1986.** Meanwhile, instruction booklets for the standard Form*
38 *1040 have swelled from 14 pages to 44 pages last year [2009].”*
39 [Volcker-led economic panel pushes lawmakers to simplify U.S. tax code, Washington Post, 9-27-2010]

40 Read the above article for yourself:

SEDM Exhibit #09.032, Washington Post 8-27-2010 Tax Article http://sedm.org/Exhibits/ExhibitIndex.htm
--

41 Note to reader what the Founding Fathers said about the above situation:

1 *"It will be of little avail to the people, that the laws are made by men of their own choice, if the laws be so*
2 *voluminous that they cannot be read, or so incoherent that they cannot be understood; if they be repealed or*
3 *revised before they are promulgated, or undergo such incessant changes that no man, who knows what the*
4 *law is to-day, can guess what it will be to-morrow. Law is defined to be a rule of action; but how can that be a*
5 *rule, which is little known, and less fixed?" PUBLIUS.*
6 *[James Madison, Federalist Paper #62]*

7 In other words the IRC according to Founding Father James Madison, cannot be law because it has been changed more than
8 15,000 times since 1986 AD.

9 Also of note are:

10 1. Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397, 24 S.Ct. 376, 418, U.S. 1904:

11 *"Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by*
12 *clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be*
13 *resolved in favor of those upon whom the tax is sought to be laid."*

14 2. White v. Aronson, 302 U.S. 16, 20 & 21, 58 S.Ct. 95, U.S. 1937:

15 *"Tax laws, like all other laws, are made to be obeyed. They should therefore be intelligible to those who are*
16 *expected to obey them."*

17 Obviously the Internal Revenue Code does not meet any of these basic standards of due process and cannot, by these factors,
18 even be a law.

19 *The board also found that the profusion of credits, deductions, phaseouts and conflicting eligibility requirements*
20 *frays the sanity of ordinary taxpayers just as surely as it complicates the calculations of wealthy families and*
21 *business owners. Tax provisions affecting families and children were among the most frequently cited sources of*
22 *confusion, the report said.*

23 *"What the report makes clear is the enormous complexity of the tax law . . . for an ordinary family trying to*
24 *figure out and make sure they are complying with the laws and taking advantage of benefits offered," said*
25 *Harvard economist and former Reagan administration economic adviser Martin Feldstein, who led the board's*
26 *effort to develop a series of options for disentangling the code.*

27 *For example, the report cites more than 20 tax laws that provide incentives to save for retirement and other*
28 *purposes, such as education and medical expenses, and that together deprive the Treasury of an estimated \$118*
29 *billion year. But their sheer number and conflicting rules leave taxpayers confused and intimidated, the report*
30 *says, raising doubts about their effectiveness.*

31 There are a few maxims of law that come to mind:

32 *When you doubt, do not act. Quod dubitas, ne feceris.*

33 *Where the law is uncertain, there is no law. Ubi jus incertum, ibi jus nullum.*

34 *It is a miserable state of things where the law is vague and uncertain. Res est misera ubi jus est vagam et*
35 *invertum.*

36 *The custom of fixing and refixing (making and annulling) laws is most dangerous. Legis figendi et refigendi*
37 *consuetudo periculosissima est.*

38 *It is a miserable slavery where the law is vague or uncertain. Misera est servitus, ubi jus est vagum aut incertum.*

39 *When the law fails to serve as a rule, almost everything ought to be suspected. Ubi non adest norma legis, omnia*
40 *quasi pro suspectis habenda sunt.*

41 Anyone that has ever even tried to understand the code knows that it does not meet any standard of law. So remember that it
42 is obvious who the Father of the Internal Revenue Code is. For he is the father of lies, Satan himself.

43 *John 8:42 Jesus said unto them, If God were your Father, ye would love me: for I proceeded forth and came*
44 *from God; neither came I of myself, but he sent me.*

1 43 Why do ye not understand my speech? even because ye cannot hear my word.

2 44 Ye are of your father the devil, and the lusts of your father ye will do. He was a murderer from the
3 beginning, and abode not in the truth, because there is no truth in him. When he speaketh a lie, he speaketh
4 of his own: for he is a liar, and the father of it.

5 45 And because I tell you the truth, ye believe me not.

6 46 Which of you convinceth me of sin? And if I say the truth, why do ye not believe me?

7 47 He that is of God heareth God's words: ye therefore hear them not, because ye are not of God.

8 48 Then answered the Jews, and said unto him, Say we not well that thou art a Samaritan, and hast a devil?

9 49 Jesus answered, I have not a devil; but I honour my Father, and ye do dishonour me.

10 50 And I seek not mine own glory: there is one that seeketh and judgeth.

11 See the following for more quotes about taxes:

- 12 1. Quotes on Taxes, Family Guardian
13 <http://famguardian.org/Subjects/Taxes/QuotesOnTaxes.htm>
- 14 2. *Famous Quotes About Rights and Liberty*, Form #08.001, Section 13
15 <https://sedm.org/Forms/FormIndex.htm>

16 And a few questions for any current tax slave, ahem, I mean "taxpayer":

- 17 1. Why do you act and file an IRS Form 1040 and sign it UNDER PENALTY OF PERJURY when:
 - 18 1.1. You KNOW you doubt because the enormous complexity of the tax franchise codes?
 - 19 1.2. The Bible says it's a sin to PRESUME you know what to do. See Numbers 15:30, NKJV. Hence the only thing
20 you can do is act and choose based ONLY upon admissible and credible evidence that you have seen with your
21 own two eyes.
 - 22 1.3. It is a violation of due process of law and sometimes even a CRIME to PRESUME anything in deciding what to
23 do.
 - 24 1.4. Not even the IRS will guarantee the accuracy of ANY form you sign? The notion of equal protection requires
25 that the GOVERNMENT shall be held to the same standard as the sovereign people, and yet the IRS violates 26
26 U.S.C. §6065 by not validating the accuracy of all their forms UNDER PENALTY OF PERJURY, just like they
27 hypocritically require of you.
 - 28 1.5. The IRS plainly says you CANNOT trust ANYTHING on their website or anything they publish or write.
 - 29 1.6. The courts say you can't trust anything that a government employee says and can trust ONLY the law.
 - 30 1.7. You do not know the completed form is true and correct because you CANNOT know it is true and correct
31 without reading a "code" that you have never even read.
 - 32 1.8. The entire Internal Revenue Code is identified as a HUGE statutory presumption in 1 U.S.C. §204 and the courts
33 have held that statutory presumptions that damage constitutional rights are impermissible? "Prima facie
34 evidence" means it is a PRESUMPTION, not evidence. Presumptions cannot be used as a substitute for evidence
35 without violating due process or law and sanctioning crime and theft by the government.

36 *"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory*
37 *presumption any more than it can be violated by direct enactment. The power to create presumptions is not a*
38 *means of escape from constitutional restrictions."*
39 *[Bailey v. Alabama, 219 U.S. 219 (1911)]*

- 40 2. And if you consider yourself to be an American Patriot why are you paying a tax that feeds Barrack Obama Marxism
41 or Republican Party Fascism when the Internal Revenue Code cannot meet the standards of law established by:
 - 42 2.1. The United States Supreme Court.
 - 43 2.2. Founding Father James Madison.
 - 44 2.3. The Maxims of the Common Law?
- 45 3. If you have never even READ any portion of the Internal Revenue Code, and yet you sign tax forms under penalty of
46 perjury stating that you have complied with it, aren't you in effect participating in a state sponsored religion in which:

- 3.1. PRESUMPTION that you are complying acts as a substitute for religious “belief” or “faith” and the government becomes your new pagan deity which possesses “supernatural”, meaning UNEQUAL powers in relation to you? Aren’t they supposed to serve you instead of you serving them?
 - 3.2. The judge is the priest.
 - 3.3. The attorneys are the deacons.
 - 3.4. Court is the church building.
 - 3.5. The franchise contract, which is the Internal Revenue Code, is the state sponsored “bible”? There is a very good reason why they call it “code” instead of law: Because it is a franchise quasi-contract that doesn’t acquire the “force of law” without your consent to BECOME a statutory franchisee called a “taxpayer”.
 - 3.6. Worship services are the court hearings?
 - 3.7. “Taxes”, which according to 31 U.S.C. §321(d) are really just “gifts”, act as tithes to this state-sponsored church?
- For a description of this religion, read:

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

On this subject, the U.S. Supreme Court has unequivocally held:

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

And WHAT exactly is it that this state sponsored religion worships? The Bible tells us that it is a religion that worships men and the creations of men, rather than God or Truth or Justice:

***“The idols of the nations are silver and gold,
The work of men’s hands.
They have mouths, but they do not speak;
Eyes they have, but they do not see [evil];
They have ears, but they do not hear [evil];
Nor is there any breath in their mouths.
Those who make them are like them;
So is everyone who trusts in them.”***
[Psalm 135:15-18, Bible, NKJV]

The Bible also tells us what the reward will be for those who worship the money/mammon false god and idol:

“Getting treasures by a lying tongue is the fleeting fantasy of those who seek death.”
[Prov. 21:6, Bible, NKJV]

“For the love of money [and even government “benefits”, which are payments] is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows.
But thou, O man of God, flee these things; and follow after righteousness, godliness, faith, love, patience, meekness. Fight the good fight of faith, lay hold on eternal life, whereunto thou art also called, and hast professed a good profession before many witnesses.”
[1 Timothy 6:5-12, Bible, NKJV]

If you would like to read the President’s report on tax simplification, see:

SEDM Exhibit #09.033
<http://sedm.org/Exhibits/ExhibitIndex.htm>

3 Legal Definition of “willfulness”

This section will provide authorities on the meaning of “willfulness”.

3.1 Black's Law Dictionary, Sixth Edition

Black's Law Dictionary defines "willfulness" as follows:

willful. *Proceeding from a conscious motion of the will; voluntary; knowingly deliberate. Intending the result which actually comes to pass; designed; intentional; purposeful; not accidental or involuntary.*

Premeditated; malicious; done with evil intent, or with a bad motive or purpose, or with indifference to the natural consequence; unlawful; without legal justification.

*An act or omission is "willfully" done, if done voluntarily and intentionally and with the specific intent to do something the law forbids, or with the specific intent to fail to do something the law requires to be done; that is to say, with bad purpose either to disobey or to disregard the law. It is a word of many meanings, with its construction often influenced to its context. *Screws v. United States*, 325 U.S. 91, 101, 65 S.Ct. 1031, 1035, 89 L.Ed. 1495.*

A willful act may be described as one done intentionally, knowingly, and purposely, without justifiable excuse, as distinguished from an act done carelessly, thoughtlessly, heedlessly, or inadvertently. A willful act differs essentially from a negligent act. The one is positive and the other negative. [Black's Law Dictionary, Sixth Edition, p. 1599]

3.2 U.S. Supreme Court

The best source for a definition from the U.S. Supreme Court is the case of *United States v. Bishop*, 412 U.S. 346 (1973):

"The Court, in fact, has recognized that the word "willfully" in these statutes generally connotes a voluntary, intentional violation of a known legal duty. It has formulated the requirement of willfulness as "bad faith or evil intent," *Murdock*, 290 U.S., at 398, or "evil motive and want of justification in view of all the financial circumstances of the taxpayer," *Spies*, 317 U.S., at 498, or knowledge that the taxpayer "should have reported more income than he did." *Sansone*, 380 U.S., at 353. See *James v. United States*, 366 U.S. 213, 221 (1961); *McCarthy v. United States*, 394 U.S. 459, 471 (1969).

*This longstanding interpretation of the purpose of the recurring word "willfully" promotes coherence in the group of tax crimes. In our complex tax system, uncertainty often arises even among taxpayers who earnestly wish to follow the law. The Court has said, "It is not the purpose of the law to penalize frank difference of opinion or innocent errors made despite the [412 U.S. 346, 361] exercise of reasonable care." *Spies*, 317 U.S., at 496. Degrees of negligence give rise in the tax system to civil penalties. The requirement of an offense committed "willfully" is not met, therefore, if a taxpayer has relied in good faith on a prior decision of this Court. *James v. United States*, 366 U.S., at 221-222. Cf. *Lambert v. California*, 355 U.S. 255 (1957). The Court's consistent interpretation of the word "willfully" to require an element of mens rea implements the pervasive intent of Congress to construct penalties that separate the purposeful tax violator from the well-meaning, but easily confused, mass of taxpayers.*

*Until Congress speaks otherwise, we therefore shall continue to require, in both tax felonies and tax misdemeanors that must be done "willfully," the bad purpose or evil motive described in *Murdock*, supra. We hold, consequently, that the word "willfully" has the same meaning in 7207 that it has in 7206(1). Since the only issue in dispute in this case centered on willfulness, it follows that a conviction of the misdemeanor would clearly support a conviction for the felony. ¶ Under these circumstances a lesser-included-offense instruction was not required or proper, for in the federal system it is not the function of the jury to set the penalty. *Berra v. United States*, 351 U.S., at 134-135. [412 U.S. 346, 362]"*
[United States v. Bishop, 412 U.S. 346 (1973), Emphasis added]

3.3 Department of Justice, Criminal Tax Manual

Everything after the line below was extracted from section 40.11 of the Department of Justice Criminal Tax Manual, which you can also view at:

Department of Justice Criminal Tax Manual, 1994 edition
<http://famguardian.org/Publications/DOJTDCTM/DOJTDCTM.htm>

1 40.11 **WILLFULNESS**

2 40.11[1] **Generally**

3 Willfulness in protestor cases involves the same underlying principles as it does in any criminal tax case. Accordingly,
4 reference should be made to the discussion of willfulness in the Sections of the *Manual* pertaining to the other various tax
5 offenses. See Section 8.06, *supra*.

6 Willfulness is the voluntary, intentional violation of a known legal duty. *Cheek v. United States*, 498 U.S. 192, 201 (1991);
7 *United States v. Pomponio*, 429 U.S. 10, 12 (1976); *United States v. Bishop*, 412 U.S. 346, 360 (1973); *United States v.*
8 *Johnson*, 893 F.2d. 451, 453 (1st Cir. 1990) ; *United States v. Schiff*, 801 F.2d. 108, 110 (2d Cir. 1986), *cert. denied*, 480
9 U.S. 272 (1987); *United States v. Snyder*, 766 F.2d. 167, 170-71 (4th Cir. 1985); *United States v. Masat*, 948 F.2d. 923, 931
10 (5th Cir. 1991); *United States v. Sassak*, 881 F.2d. 276, 280 (6th Cir. 1989); *United States v. Benson*, 941 F.2d. 598, 613
11 (7th Cir. 1991); *United States v. Dykstra*, 991 F.2d. 450, 453 (8th Cir. 1993); *United States v. Kellogg*, 955 F.2d. 1244, 1248
12 (9th Cir. 1992); *United States v. Willie*, 941 F.2d. 1384, 1392 (10th Cir. 1991). It has the same meaning in both the felony
13 and misdemeanor statutes of the Internal Revenue Code. See Section 8.06[1], *supra*.

14 Proof of willfulness may be based totally on circumstantial evidence. *United States v. Schiff*, 612 F.2d. 73, 77-78 (2d Cir.
15 1979); *Hellman v. United States* 339 F.2d. 36, 38 (5th Cir. 1964); *United States v. Grumka*, 728 F.2d. 794, 797 (6th Cir.
16 1984); *United States v. Gleason*, 726 F.2d. 385, 388 (8th Cir. 1984); *United States v. Fingado*, 934 F.2d. 1163, 1167 (10th
17 Cir.), *cert. denied*, 112 S.Ct. 320 (1991). Because proof of willfulness usually must be established by circumstantial evidence:

18 [T]rial courts should follow a liberal policy in admitting evidence directed towards establishing the defendant's
19 state of mind. No evidence which bears on this issue should be excluded unless it interjects tangential and
20 confusing elements which clearly outweigh its relevance.

21 *United States v. Collorafì*, 876 F.2d. 303, 305 (2d Cir. 1989).

22 Circumstantial evidence, in protestor cases, held competent to establish willfulness includes:

- 23 1. Tax protest activities and philosophies. *United States v. Turano*, 802 F.2d. 10, 11-12 (1st Cir. 1986); *United States v.*
24 *Eargle*, 921 F.2d. 56, 58 (5th Cir. 1991); *United States v. Grosshans*, 821 F.2d. 1247, 1252 (6th Cir. 1987);
- 25 2. Filing of blatantly false W-4 forms in one year relevant to show willfulness and absence of mistake in filing false
26 Schedule C forms in earlier years. *United States v. Johnson*, 893 F.2d. 451, 453 (1st Cir. 1990);
- 27 3. Prior taxpaying history, such as the prior filing of valid tax returns followed by the filing of a protest return and a letter
28 from the Internal Revenue Service (I.R.S.) telling the defendant that his return "did not comply with tax laws and might
29 subject him to criminal penalties." *United States v. Shivers*, 788 F.2d. 1046, 1048 (5th Cir. 1986) ; *United States v.*
30 *Daniel*, 956 F.2d. 540, 543 (6th Cir. 1992); *United States v. DeClue*, 899 F.2d. 1465 (6th Cir. 1990); *United States v.*
31 *Green*, 757 F.2d. 116, 123-24 (7th Cir. 1985); *United States v. Upton*, 799 F.2d. 432, 433 (8th Cir. 1986); *United States*
32 *v. Poschwatta*, 829 F.2d. 1477, 1483 (9th Cir. 1987), *cert. denied*, 484 U.S. 1064 (1988);
- 33 4. Subsequent taxpaying conduct. *United States v. Upton*, 799 F.2d. 432, 433 (8th Cir. 1986); *United States v. Richards*,
34 723 F.2d. 646, 649 (8th Cir. 1983);
- 35 5. Filing false Forms W-4. *United States v. Connor*, 898 F.2d. 942, 945 (3d Cir. 1990), *cert. denied*, 110 S.Ct. 3284 (1990);
36 *United States v. Shivers*, 788 F.2d. 1046, 1048 (5th Cir. 1986); *United States v. Carpenter*, 776 F.2d. 1291, 1295 (5th
37 Cir. 1985); *United States v. Ferguson*, 793 F.2d. 828, 831 (7th Cir.), *cert. denied*, 479 U.S. 933 (1986); *United States v.*
38 *Schmitt*, 794 F.2d. 555, 560 (10th Cir. 1986);
- 39 6. The amount of a defendant's gross income. *United States v. Payne*, 800 F.2d. 227 (10th Cir. 1986) [*i.e.*, the higher the
40 defendant's gross income, the less likely the defendant was unaware of the filing requirement and the more likely the
41 defendant's failure was intentional rather than inadvertent];
- 42 7. Proof that knowledgeable persons warned the defendant of tax improprieties. *United States v. Collorafì*, 876 F.2d. 303,
43 305 (2d Cir. 1989); *United States v. Dack*, 987 F.2d. 1282, 1285 (7th Cir. 1993).

44
45 40.11[2] **Good Faith Belief**

46 A defendant's conduct is not willful if the jury finds that the defendant's conduct resulted from "ignorance of the law or a
47 claim that because of a misunderstanding of the law, he had a good faith belief that he was not violating any of the provisions
48 of the tax laws." *Cheek v. United States*, 498 U.S. 192, 202 (1991). *Cheek* claimed that he did not file tax returns because
49 he believed that he was not a taxpayer within the tax laws, that wages are not income, that the Sixteenth Amendment did not

1 authorize the taxation of individuals and that the Sixteenth Amendment was unenforceable. *Cheek*, 498 U.S. at 195. The
2 Court explained that:

3 *In the end, the issue is whether, based on all the evidence, the Government has proved that the defendant was*
4 *aware of the duty at issue, which cannot be true if the jury credits a good-faith misunderstanding and belief*
5 *submission, whether or not the claimed belief is objectively reasonable.*

6 *Cheek*, 498 U.S. at 202 (emphasis added). The Supreme Court held that the trial court's jury instructions that Cheek's good
7 faith beliefs or misunderstanding of the law would have to be objectively reasonable to negate willfulness were erroneous
8 with reference to Cheek's non-constitutional arguments, stating:

9 *It was therefore error to instruct the jury to disregard evidence of Cheek's understanding that, within the meaning*
10 *of the tax laws, he was not a person required to file a return or pay income taxes and that wages are not taxable*
11 *income, as incredible as such misunderstandings of and beliefs about the law might be.*

12 *Cheek*, 498 U.S. at 203.

13 The trial court did not err, however, in instructing the jury not to consider Cheek's claims that the tax laws are unconstitutional:

14 *We thus hold that in a case like this, a defendant's views about the validity of the tax statutes are irrelevant to the*
15 *issue of willfulness, need not be heard by the jury, and if they are, an instruction to disregard them would be*
16 *proper. For this purpose, it makes no difference whether the claims of invalidity are frivolous or have substance.*

17 *Cheek*, 498 U.S. at 206. See also *United States v. Saussy*, 802 F.2d. 849, 853 (6th Cir. 1986), *cert. denied*, 480 U.S. 907
18 (1987); *United States v. Kraeger*, 711 F.2d. 6, 7 (2d Cir. 1983); *United States v. Burton*, 737 F.2d. 439, 442 (5th Cir. 1984);
19 *United States v. Latham*, 754 F.2d. 747, 751 (7th Cir. 1985); *United States v. Moore*, 627 F.2d. 830, 833 n.1 (7th Cir. 1980),
20 *cert. denied*, 450 U.S. 916 (1981); *United States v. Karsky*, 610 F.2d. 548, 550 (8th Cir. 1979), *cert. denied*, 444 U.S. 1092
21 (1980); *United States v. Mueller*, 778 F.2d. 539, 541 (9th Cir. 1985); *United States v. Payne*, 800 F.2d. 227 (10th Cir. 1986);
22 *United States v. Pilcher*, 672 F.2d. 875, 877 (11th Cir.), *cert. denied*, 459 U.S. 973 (1982).

23 The *Cheek* Court stated that a jury considering a good faith belief claim:

24 *would be free to consider any admissible evidence from any source showing that . . . [the taxpayer] was aware of*
25 *his . . . [duties under the tax laws], including evidence showing his awareness of the Code or regulations, of court*
26 *decisions rejecting his interpretations of the tax law, of authoritative rulings of the Internal Revenue Service*
27 *(I.R.S.), or any contents of the personal income tax return forms and accompanying instructions . . .*

28 *Cheek*, 498 U.S. at 202.

29 In determining whether a subjective good faith belief was held, a jury should not be precluded from considering the
30 reasonableness of the taxpayer's interpretation of the law.

31 *[T]he more unreasonable the asserted beliefs or misunderstandings are, the more likely the jury will consider*
32 *them to be nothing more than simple disagreement with known legal duties imposed by the tax laws and will find*
33 *that the Government has carried its burden of proving knowledge.*

34 *Cheek*, 498 U.S. at 203-04. After remand, the Seventh Circuit upheld Cheek's conviction, *United States v. Cheek*, 3 F.3d.
35 1057 (7th Cir. 1993), *cert. denied*, 114 S.Ct. 1055 (1994), finding that the trial court's instruction that the jury could "consider
36 whether the defendant's stated belief about the tax statutes was reasonable as a factor in deciding whether he held that belief
37 in good-faith" was proper. *Cheek*, 3 F.3d. at 1063. See also *United States v. Becker*, 965 F.2d. 383, 388 (7th Cir. 1992), *cert.*
38 *denied*, 112 S.Ct. 1411 (1993); *United States v. Powell*, 955 F.2d. 1206, 1212 (9th Cir. 1992) (jury may consider "the
39 reasonableness of the interpretation of the law in weighing the credibility" of defendants' subjective belief that they were not
40 required to file tax returns).

41 Tax protestors often claim that their beliefs that they are not required to file returns or pay taxes are based upon a careful
42 study of legal decisions, statutes, legal treatises, and the like, and seek to have such materials admitted into evidence. See,
43 e.g., *United States v. Bonneau*, 970 F.2d. 929, 931 (1st Cir. 1992); *United States v. Willie*, 941 F.2d. 1384, 1391 (10th Cir.
44 1991), *cert. denied*, 112 S.Ct. 1200 (1992). However, before such materials may be admitted, the taxpayer must lay a
45 sufficient foundation of reliance. Nevertheless, the laying of such a foundation does not guarantee admissibility. Although
46 legal and tax protestor materials upon which the defendant claims to have relied may be relevant to a good faith defense,

1 there are competing interests which militate against the unrestricted admission of this type of evidence. The admission of
2 such materials may confuse the jury as to the law, *see United States v. Barnett*, 945 F.2d. 1296, 1301 (5th Cir. 1991), *cert.*
3 *denied*, 112 S.Ct. 1487 (1992); *Willie*, 941 F.2d. at 1395-97; *United States v. Kraeger*, 711 F.2d. 6, 7-8 (2d Cir. 1983); *United*
4 *States v. Stafford*, 983 F.2d. 25, 28 n.14 (5th Cir. 1993); *United States v. Gleason*, 726 F.2d. 385, 388 (8th Cir. 1984); *United*
5 *States v. Payne*, 978 F.2d. 1177, 1181-82 (10th Cir. 1992), *cert. denied*, 112 S.Ct. 2441 (1993), and may assist a defendant
6 who wishes to undermine the authority of the court and turn his trial into a tax protestor circus, *see Willie*, 941 F.2d. at 1395
7 & n.8. The exclusion of such materials from evidence does not prevent a defendant from conveying the core of his defense
8 to the jury: the defendant may still testify as to his asserted beliefs and how he supposedly arrived at them. *See Barnett*, 945
9 F.2d. at 1301; *United States v. Hairston*, 819 F.2d. 971, 973 (10th Cir. 1987). It is for the district court to weigh the various
10 competing interests and determine, in its discretion, whether, to what extent, and in what form, legal materials upon which a
11 defendant claims to have relied should be admitted in any given case. *See Willie*, 941 F.2d. at 1398; Fed. R. Evid. 403.³

12 A prosecutor should not seek to exclude such evidence in all situations. *See United States v. Gaumer*, 972 F.2d. 723, 725
13 (6th Cir. 1992) (error not to allow defendant to read relevant excerpts of court opinions and Congressional Record upon which
14 he assertedly relied in determining that he was not required to file tax returns); *United States v. Powell*, 955 F.2d. 1206, 1215
15 (9th Cir. 1992) ("In § 7203 prosecutions, statutes or case law upon which the defendant claims to have *actually relied* are
16 admissible to disprove that element [willfulness] if the defendant lays a proper foundation which demonstrates such
17 reliance."). Restraint should be exercised where appropriate so as not to jeopardize convictions on appeal. This is particularly
18 true where the defendant has made a specific claim of reliance on a relatively limited amount of material. *See Barnett*, 945
19 F.2d. at 1301 n.3 (noting that exclusion of specific proffer of one or two sentences from an IRS handbook may have been
20 error, albeit harmless, and contrasting this specific proffer with the "voluminous, 'cover the waterfront' exhibits" that
21 defendant had originally offered). In such a situation, the prosecutor should consider requesting a limiting instruction rather
22 than opposing the admission of such evidence.⁴

23 For examples of jury instructions on willfulness and the good faith defense that have been upheld, *see United States v. Droge*,
24 961 F.2d. 1030, 1037-38 (2d Cir.), *cert. denied*, 113 S.Ct. 609 (1992); *Stafford*, 983 F.2d. at 27; *United States v. Masat*, 948
25 F.2d. 923, 931-32 (5th Cir. 1991); *United States v. Dack*, 987 F.2d. 1282, 1285 (7th Cir. 1993); *United States v. Becker*, 965
26 F.2d. 383, 388 (7th Cir. 1992), *cert. denied*, 113 S.Ct. 1411 (1993); *United States v. Dykstra*, 991 F.2d. 450, 452-53 (8th Cir.
27 1993); *United States v. Fingado*, 934 F.2d. 1163, 1166-67 (10th Cir.), *cert. denied*, 112 S.Ct. 320 (1991); *United States v.*
28 *Collins*, 920 F.2d. 619, 622-23 (10th Cir. 1990), *cert. denied*, 111 S.Ct. 2022 (1991).

29 **3.4 Tax Procedure and Tax Fraud Book**

30 The book *Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5* further defines willfulness in the
31 context of taxation as follows:

32 *willfulness. The Supreme Court's first attempt to define willfulness came in its 1933 decision of Murdock, supra.*
33 *The Court first observed that the term "denotes an act which is intentional, or knowing, or voluntary, or*
34 *distinguished from accidental." In language that would bedevil the courts for years thereafter, the Murdock*
35 *Court further stated that "willfully" usually means "an act done with a bad purpose; without justifiable excuse;*
36 *stubbornly, obstinately, perversely * * * or with bad faith or evil intent." Ten years later, the Court in Spies v.*
37 *United States (S.Ct.1943) stated that the term willfulness connotes "evil motive and want of justification." Thirty*
38 *years after Spies, in 1973, the Supreme Court was still referring to the willfulness requirement in terms of bad*
39 *purpose or evil motive. In United States v. Bishop (S.Ct.1973), the Court stated that it "shall continue to require,*
40 *in both tax felonies and tax misdemeanors that must be done 'willfully,' the bad purpose or evil motive described*
41 *in Murdock."*

42 *Finally, in 1976, the Supreme Court ended the confusion caused by these early continuing references to bad*
43 *purpose and evil motive. Simply put, the issue was whether proof of a specific intent to violate the law was*
44 *sufficient, or whether the jury was required to find that the taxpayer acted with bad purpose or evil motive. In*
45 *United States v. Pomponio (S.Ct.1976), a per curiam decision, the Court seemed surprised that lower courts*
46 *were requiring a finding of bad purpose or evil motive. The Court stated that the lower courts "incorrectly"*
47 *assumed that the reference to an 'evil motive' in United States v. Bishop and earlier cases meant something more*

³ Among the factors which would be relevant to such a determination would be the centrality of these materials to a defendant's claimed misunderstanding of the tax laws, the materials' length and potential to confuse the jury, *see Barnett*, 945 F.2d. at 1301 n.3, the degree to which such materials are merely cumulative to a defendant's testimony or to other evidence, the extent to which a defendant may be attempting to use them to instruct the jury on the law or to propagate tax protestor beliefs, and the potential utility of limiting instructions, *see and compare United States v. Powell*, 955 F.2d. 1206, 1214 (9th Cir. 1992), and *Willie*, 941 F.2d. at 1404 n.4 (Ebel, J., dissenting), with *Willie*, 941 F.2d. at 1395 (majority opinion).

⁴ The prosecutor may be able to utilize the proffered evidence to demonstrate the implausibility of a defendant's claim of good-faith reliance.

1 than the specific intent to violate the law***." The Court then stated the meaning of the term in language that
2 remains standard definition: willfulness "simply means a voluntary, intentional violation of a known legal duty."

3 Although courts and commentators still refer to the evil motive or bad purpose requirement, it is important to
4 recognize that these terms are illustrative and do not impose any additional proof requirement. Thus, a jury
5 finding that a defendant acted with an evil motive is tantamount to the ultimate finding of willfulness; on the other
6 hand, a jury can find that a defendant acted willfully without finding that he acted with bad purpose or evil motive.
7 In other words, although a voluntary violation of a known legal duty may reflect a bad purpose or evil motive,
8 the Government need not prove, and the jury need not find, both the specific intent to violate the law and evil
9 motive or bad purpose.

10 As Bishop, supra, makes clear, the term willfulness means the same thing in tax felonies as it does in tax
11 misdemeanors. There is no lesser standard of intent for the willful failure to file misdemeanor than for the felony
12 of attempted tax evasion: both require a voluntary, intentional violation of a known legal duty. Carelessness or
13 mistake is insufficient in both the felony and the misdemeanor context.
14 [Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, pp. 310-312]

15 **4 Choice of Law in Civil Tax Litigation**⁵

16 Within civil tax litigation, there are certain rules for determining what law may be cited as evidence of violation or injury.
17 The foundation of these rules is Federal Rule of Civil Procedure 17(b), which says in pertinent part:

18 IV. PARTIES > Rule 17.
19 Rule 17. Parties Plaintiff and Defendant; Capacity

20 (b) Capacity to Sue or be Sued.

21 Capacity to sue or be sued is determined as follows:

- 22 (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
23 (2) for a corporation, by the law under which it was organized [laws of the District of Columbia]; and
24 (3) for all other parties, by the law of the state where the court is located, except that:
25 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or
26 be sued in its common name to enforce a substantive right existing under the United States Constitution
27 or laws; and
28 (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or
29 be sued in a United States court.
30 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

31 The above means literally that in civil tax litigation, the only type of law that can be cited is the law of the Defendant's
32 domicile. The Defendant's domicile, in turn, is a matter of his own personal and political choice, and it is recorded on
33 government forms, such as driver's license applications, voter registrations, tax forms, etc. See the following for details:

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

34 We also emphasize that a person with a domicile within a state of the Union does NOT maintain a domicile within the "United
35 States" as defined in the Internal Revenue Code, 26 U.S.C. §7701(a)(9) and (a)(10) . See:

- 36 1. [Citizenship, Domicile, and Tax Status Options](http://sedm.org/Forms/FormIndex.htm), Form #10.003, Section 2
37 <http://sedm.org/Forms/FormIndex.htm>
38 2. [An Investigation Into the Meaning of the Term "United States"](http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm), Howard Freeman
39 <http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>

40 Therefore, by implication, the I.R.C. may not be cited against a person domiciled in a state of the Union. The only exception
41 to this requirement is the case of a person who is acting in a representative capacity as an officer of the government. This is
42 alluded to in Rule 17(b) above, when it says:

43 Capacity to sue or be sued is determined as follows:

⁵ Adapted from Tax Fraud Prevention Manual, Form #06.008, Chapter 5.

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation, by the law under which it was organized [laws of the District of Columbia]; and

In the case where a person is acting in a representative capacity over a federal business entity, federal contract, or as a federal “employee”, the *American Jurisprudence 2d* legal encyclopedia describes what law prevails. It says of claims of the United States against private parties the following:

American Jurisprudence, 2d
United States
§ 42 *Interest on claim [77 Am Jur 2d UNITED STATES]*

The interest to be recovered as damages for the delayed payment of a contractual obligation to the United States is not controlled by state statute or local common law. In the absence of an applicable federal statute, the federal courts must determine according to their own criteria the appropriate measure of damages. State law may, however, be adopted as the federal law of decision in some instances.
[American Jurisprudence 2d, United States, §42: Interest on Claim (1999)]

Federal office, contract, or benefit claims may not be litigated in a state court because of the Separation of Powers Doctrine. Therefore, they must be litigated in federal court as a contract claim, and the rules of decision must be only federal law, based on the above. The laws to be applied, under Federal Rule of Civil Procedure 17(b), are the laws under which the United States Government federal corporation are organized, which are the U.S. Code, instead of state law. What makes the issue justiciable is that it is a federal benefit, employment, or contract issue. Our memorandum of law below also proves that Subtitle A of the I.R.C. attaches to people in states of the Union as “private law” or “contract law” at:

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

The Internal Revenue Code, Subtitle A therefore attaches to people as “private law”, “contract law” and “special law”. Even the U.S. Supreme Court admitted this when it said:

“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq. 8 S.Ct.
*1370, compare Fautleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641, **still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of debt or indebitatus assumpsit.** United States v. Chamberlin, 219 U.S. 250, 31 S.Ct. 155; Price v. United States, 269 U.S. 492, 46 S.Ct. 180; Dollar Savings Bank v. United States, 19 Wall. 227; and see Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493. This was the rule established in the English courts before the Declaration of Independence.* Attorney General v. Weeks, Bunbury's Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225; Attorney General v. Hatton, Bunbury's Exch. Rep. [296 U.S. 268, 272] 262; Attorney General v. ___, 2 Ans.Rep. 558; see Comyn's Digest (Title 'Det', A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. “
[Milwaukee v. White, 296 U.S. 268 (1935)]

Below is the meaning of “quasi-contract” from the above quote:

“Quasi contract. An obligation which law creates in absence of agreement; it is invoked by courts where there is unjust enrichment. Andrews v. O'Grady, 44 Misc.2d. 28, 252 N.Y.S.2d. 814, 817. Sometimes referred to as implied-in-law contracts (as a legal fiction) to distinguish them from implied-in-fact contracts (voluntary agreements inferred from the parties' conduct). Function of "quasi-contract" is to raise obligation in law where in fact the parties made no promise, and it is not based on apparent intention of the parties. Fink v. Goodson-Todman Enterprises, Limited, 9 C.A.3d. 996, 88 Cal.Rptr. 679, 690. See also Contract.”
[Black's Law Dictionary, Sixth Edition, p. 1245]

The trouble is, the federal courts refuse to acknowledge the requirement to prove written or even constructive consent to the contract, and by ignoring the requirement for written, explicit consent, they have in effect made participation in this “scheme” to defraud the people involuntary and enforced. The result is racketeering and extortion, in violation of [18 U.S.C. §1951](#). We can easily see how being party to this contract makes us into “domiciliaries” and “residents” of the District of Columbia

1 by examining the older implementing regulations for Section 7701 of the Internal Revenue Code below. Note that a party
2 becomes a “resident” by virtue of whether they are engaged in a “trade or business”, which means federal contracts and
3 employment. In effect, consenting to the federal employment contract by engaging in a “trade or business” contractually
4 shifts one’s domicile to the District of Columbia. Here is the regulation which proves this, which by the way was conveniently
5 REMOVED from the code right after we published this finding in order to hide the true nature of the income tax from the
6 average American:

7 [26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons. \(2005\)](#)

8 *A domestic corporation is one organized or created in the United States, including only the States (and during*
9 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
10 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*
11 *domestic corporation is a resident corporation even though it does no business and owns no property in the*
12 *United States. **A foreign corporation engaged in trade or business within the United States is referred to in the***
13 ***regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade***
14 ***or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or*
15 *business within the United States is referred to in the regulations in this chapter as a resident partnership, and a*
16 *partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a***
17 ***partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its***
18 ***members or by the place in which it was created or organized.***
19 *[26 C.F.R. §301.7701-5, Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21),*
20 *Page 4967-4975]*

21 Based on the above analysis, we will now list what law is admissible as evidence (not “presumed” evidence, but REAL
22 evidence) of liability in a federal trial relating to tax issues. This list was adapted from the beginning of Chapter 5 of the *Tax*
23 *Fraud Prevention Manual*, Form #06.008:

- 24 1. Federal district and circuit courts are administrative franchise courts created under the authority of Article 4, Section 3,
25 Clause 2 of the Constitution and which have jurisdiction only over the following:
- 26 1.1. Plenary/General jurisdiction over federal territory: Implemented primarily through “public law” and applies
27 generally to all persons and things. This is a requirement of “equal protection” found in [42 U.S.C. §1981](#). Operates
28 upon:
- 29 1.1.1. The District of Columbia under Article 1, Section 8, Clause 17 of the U.S. Constitution.
30 1.1.2. Federal territories and possessions under Article 4, Section 3, Clause 3 of the U.S. Constitution.
31 1.1.3. Special maritime jurisdiction (admiralty) in territorial waters under the exclusive jurisdiction of the
32 general/federal government.
33 1.1.4. Federal areas within states of the Union ceded to the federal government. Federal judicial districts consist
34 entirely of the federal territory within the exterior boundaries of the district, and do not encompass land not
35 ceded to the federal government as required by 40 U.S.C. §255 and its successors, [40 U.S.C. §3111](#) and [3112](#).
36 See section 6.4 of the [Tax Fraud Prevention Manual, Form #06.008](#) et seq for further details.
37 1.1.5. Domiciliaries of the federal United States** temporarily abroad. See 26 U.S.C. §911 and Cook v. Tait, 265
38 U.S. 47, 44 S.Ct. 447, 11 Virginia Law Review, 607 (1924).
- 39 1.2. Subject matter jurisdiction:
- 40 1.2.1. “Public laws” which operate throughout the states of the Union upon the following subjects:
- 41 1.2.1.1. Excise taxes upon imports from foreign countries. See Article 1, Section 8, Clause 1 of the U.S.
42 Constitution. Congress may NOT, however, tax any article exported from a state pursuant to Article 1,
43 Section 9, Clause 5 of the Constitution. Other than these subject matters, NO national taxes are
44 authorized:

45 ***“The States, after they formed the Union, continued to have the same range of taxing power which***
46 ***they had before, barring only duties affecting exports, imports, and on tonnage. 2 Congress, on the***
47 ***other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general***
48 ***Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar***
49 ***in the land with due regard to Constitutional limitations as to the method of laying taxes.”***
50 *[Graves v. People of State of New York, [306 U.S. 466](#) (1939)]*

51

52 *“The difficulties arising out of our dual form of government and the opportunities for differing opinions*
53 *concerning the relative rights of state and national governments are many; **but for a very long time***
54 ***this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend***
55 ***to the states or their political subdivisions.** The same basic reasoning which leads to that conclusion,*

1 we think, requires like limitation upon the power which springs from the bankruptcy clause. *United*
2 *States v. Butler, supra.*"
3 [*Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)*]

4
5 "Thus, Congress having power to regulate commerce with foreign nations, and among the several
6 States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses
7 to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise
8 of that great and extensive power; and the same observation is applicable to every other power of
9 Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer
10 authority, and give rights to the licensee.

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

- 23 1.2.1.2. Postal fraud. See Article 1, Section 8, Clause 7 of the U.S. Constitution..
24 1.2.1.3. Counterfeiting under Article 1, Section 8, Clause 6 of the U.S. Constitution.
25 1.2.1.4. Treason under Article 4, Section 2, Clause 3 of the U.S. Constitution.
26 1.2.1.5. Interstate commercial crimes under Article 1, Section 8, Clause 3 of the U.S. Constitution.
27 1.2.1.6. Jurisdiction over naturalization and exportation of Constitutional aliens.
28 1.2.1.7. Slavery, involuntary servitude, or peonage under the Thirteenth Amendment, 42 U.S.C. §1994, 18
29 U.S.C. §1581. and 18 U.S.C. §1589(3).

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

40 1.2.2. "Private law" or "special law" pursuant to Article 4, Section 3, Clause 2 of the U.S. Constitution. Applies
41 only to persons and things who individually consent through private agreement or contract. Note that this
42 jurisdiction also includes contracts with states of the Union and private individuals in those states. Includes,
43 but is not limited exclusively to the following:

44 1.2.2.1. Federal franchises, such as Social Security, Medicare, etc. See:

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

- 45 1.2.2.2. Federal employees, as described in Title 5 of the U.S. Code.
46 1.2.2.3. Federal contracts and "public offices".
47 1.2.2.4. Federal chattel property.
48 1.2.2.5. Subtitle A of the Internal Revenue Code.
49 1.2.2.6. Social Security, found in 42 U.S.C. Chapter 7.

50 2. Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 says that the IRS cannot cite rulings below the Supreme Court
51 to apply to more than the specific person who litigated:

52 *Internal Revenue Manual*
53 [Section 4.10.7.2.9.8 \(05-14-1999\)](#)
54 *Importance of Court Decisions*

1 1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may
2 be used by either examiners or taxpayers to support a position.

3 2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court
4 becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service
5 must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the
6 Code.

7 3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the
8 Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require
9 the Service to alter its position for other taxpayers.

10 Federal courts have repeatedly stated that the general government is one of finite, enumerated, delegated powers. The
11 implication of that concept is that whatever the government can do, the people can do also because the authority to do it
12 came from the People. Consequently, if the IRS can refuse to be bound by rulings below the U.S. Supreme Court, the
13 same constraints apply to us as the source of all their power:

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

17 *"The Government of the United States is one of delegated powers alone. Its authority is defined and limited by
18 the Constitution. All powers not granted to it by that instrument are reserved to the States or the people."
19 [United States v. Cruikshank, 92 U.S. 542 (1875)]*

20 *"The question is not what power the federal government ought to have, but what powers, in fact, have been given
21 by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred
22 upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from
23 nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative
24 body subject to no restriction except the discretion of its members." (Congress)
25 [U.S. v. William M. Butler, 297 U.S. 1 (1936)]*

26 3. There is no federal common law within states of the Union, according to the Supreme Court in Erie Railroad v. Tompkins,
27 304 U.S. 64 (1938). Consequently, the rulings of federal district and circuit courts have no relevancy to state citizens
28 domiciled in states of the union who do not declare themselves to be "U.S. citizens" under 8 U.S.C. §1401 and who
29 would litigate under diversity of citizenship, as described in Article III, Section 2 of the U.S. Constitution but NOT 28
30 U.S.C. §1332.

31 *"There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law
32 applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the
33 Law of Torts"
34 [Erie Railroad v. Tompkins, 304 U.S. 64 (1938)]*

35
36 **"Common law.** As distinguished from statutory law created by the enactment of legislatures, the common law
37 comprises the body of those principles and rules of action, relating to the government and security of persons and
38 property, which derive their authority solely from usages and customs of immemorial antiquity, or from the
39 judgments and decrees of the courts recognizing, affirming, and enforcing such usages and customs and, in this
40 sense, particularly the ancient unwritten law of England. In general, it is a body of law that develops and derives
41 through judicial decisions, as distinguished from legislative enactments. The "common law" is all the statutory
42 and case law background of England and the American colonies before the American revolution. *People v.*
43 *Rehman*, 253 C.A.2d 119, 61 Cal.Rptr. 65, 85. It consists of those principles, usage and rules of action applicable
44 to government and security of persons and property which do not rest for their authority upon any express and
45 positive declaration of the will of the legislature. *Bishop v. U.S., D.C.Tex.*, 334 F.Supp. 415, 418.

46 *"Calif. Civil Code, Section 22.2, provides that the "common law of England, so far as it is not repugnant to or
47 inconsistent with the Constitution of the United States, or the Constitution or laws of this State, is the rule of
48 decision in all the courts of this State."*

49 *"In a broad sense, "common law" may designate all that part of the positive law, juristic theory, and ancient
50 custom of any state or nation which is of general and universal application, thus marking off special or local
51 rules or customs.*

52 *"For federal common law, see that title.*

1 "As a compound adjective "common-law" is understood as contrasted with or opposed to "statutory," and
2 sometimes also to "equitable" or to "criminal."
3 [Black's Law Dictionary, Sixth Edition, p. 276]

- 4 4. The [Rules of Decision Act, 28 U.S.C. § 1652](#), requires that the laws of the states of the Union are the only rules of decision
5 in federal courts. This means that federal courts MUST cite state law and not federal law in all tax cases and MAY NOT
6 cite federal case law in the case of persons not domiciled on federal territory and who are therefore not statutory "U.S.
7 citizens" or "U.S. residents".

8 [TITLE 28 > PART V > CHAPTER 111 > § 1652](#)
9 [§ 1652. State laws as rules of decision](#)

10 *The laws of the several states, except where the Constitution or treaties of the United States or Acts of Congress*
11 *otherwise require or provide, shall be regarded as rules of decision in civil actions in the courts of the United*
12 *States, in cases where they apply.*

13 The thing they deliberately and self-servingly don't tell you in this act is specifically when federal law applies
14 extraterritorially in a state of the Union, which is ONLY in the case of federal contracts, franchises, and domiciliaries
15 and NO OTHERS. What all these conditions have in common is that they relate to federal territory and property and
16 come under Article 4, Section 3, Clause 2 of the United States Constitution and may only be officiated in an Article 4
17 legislative franchise court, which includes all federal District and Circuit Courts. See the following for proof that all
18 federal District and Circuit courts are Article 4 legislative franchise courts and not Article 3 constitutional courts:

19 4.1. [What Happened to Justice?](#), Litigation Tool #08.001

20 <http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

21 4.2. [Authorities on Jurisdiction of Federal Courts, Family Guardian Fellowship](#)

22 <http://famguardian.org/Subjects/LawAndGovt/ChallJurisdiction/AuthoritiesArticle/AuthOnJurisdiction.htm>

- 23 5. [Federal Rule of Civil Procedure 17\(b\)](#) says that the capacity to sue or be sued is determined by the law of the individual's
24 domicile. It quotes two and only two exceptions to this rule, which are:

25 5.1. A person acting in a representative capacity as an officer of a federal entity.

26 5.2. A corporation that was created and is domiciled within federal territory.

27 This means that if a person is domiciled within the exclusive jurisdiction of a state of the Union and not within a federal
28 enclave, then state law are the rules of decision rather than federal law. Since state income tax liability in nearly every
29 state is dependent on a federal liability first, this makes an income tax liability impossible for those domiciled outside
30 the federal zone or inside the exclusive jurisdiction of a state, because such persons cannot be statutory "U.S. citizens"
31 as defined in 8 U.S.C. §1401 nor "residents" as defined in 26 U.S.C. §7701(b)(1)(A).

32 [IV. PARTIES > Rule 17.](#)

33 [Rule 17. Parties Plaintiff and Defendant: Capacity](#)

34 (b) Capacity to Sue or be Sued.

35 **Capacity to sue or be sued is determined as follows:**

36 **(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**

37 **(2) for a corporation, by the law under which it was organized; and**

38 **(3) for all other parties, by the law of the state where the court is located, except that:**

39 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue
40 or be sued in its common name to enforce a substantive right existing under the United States Constitution
41 or laws; and

42 (B) [28 U.S.C. §§754 and 959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue
43 or be sued in a United States court.

44 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

45 A person engaged in a "trade or business" occupies a "public office" within the U.S. government, which is a federal
46 corporation (28 U.S.C. §3002(15)(A)) created and domiciled on federal territory. They are also acting in a representative
47 capacity as an officer of said corporation. Therefore, such "persons" are the ONLY real taxpayers against whom federal
48 law may be cited outside of federal territory. Anyone in the government who therefore wishes to enforce federal law
49 against a person domiciled outside of federal territory (the "United States" as defined in 26 U.S.C. §7701(a)(9) and
50 (a)(10)) and who is therefore not a statutory "U.S. citizen" or "resident" (alien) therefore must satisfy the burden of proof
51 with evidence to demonstrate that the defendant lawfully occupied a public office within the U.S. government in the
52 context of all transactions that they claim are subject to tax. See:

The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

6. [28 U.S.C. §2679\(d\)\(3\)](#) indicates that any action against an officer or employee of the United States, if he was not acting within his lawful delegated authority or in accordance with law, may be removed to State court and prosecuted exclusively under state law because not a federal question.
7. For a person domiciled in a state of the Union, federal law may only be applied against them if they are either suing the United States or are involved in a franchise or "public right". Franchises and public rights deal exclusively with "public rights" created by Congress between private individuals and the government. Litigation involving franchises generally is done only in Article IV legislative courts and not Article III constitutional courts. *Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. 50, 102 S.Ct. 2858 (1983).
8. Any government representative, and especially who is from the Department of Justice or the IRS, who does any of the following against anyone domiciled outside of federal territory and within a state of the Union is trying to maliciously destroy the separation of powers, destroy or undermine your Constitutional rights, and unconstitutionally and unlawfully enlarge their jurisdiction and importance.
 - 8.1. Cites a case below the Supreme Court or from a territorial or franchise court such as the District of Circuit Courts or Tax Court. This is an abuse of case law for political rather than lawful purposes and it is intended to deceive and injure the hearer. Federal courts, incidentally, are NOT allowed to involve themselves in such "political questions", and therefore should not allow this type of abuse of case law, but judges who are fond of increasing their retirement benefits often will acquiesce if you don't call them on it as an informed American. This kind of bias on the part of federal judges, incidentally, is highly illegal under [28 U.S.C. §144](#) and [28 U.S.C. §455](#).
 - 8.2. Enforces federal franchises such as the "trade or business" franchise (income tax, I.R.C. Subtitle A) against persons not domiciled on federal territory. The U.S. Supreme Court said in the License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866) that they could not enforce federal franchises outside of federal territory.
 - 8.3. Presumes or infers that "United States" as used in the Constitution is the same thing as "United States" as defined in federal statutory law. They are mutually exclusive, in fact.
9. Every occasion in which courts exceed their jurisdiction that we are aware of originates from the following important and often deliberate and malicious abuses by government employees, judges, and prosecutors. We must prevent and overcome these abuses in order to keep the government within the bounds of the Constitution:
 - 9.1. Misunderstanding or misapplication of the above choice of law rules.
 - 9.2. Failure or refusal to adjust the meaning of "words of art" based on their context and the legal definitions that apply in that context. See:

Geographical Definitions and Conventions, Form #11.215
<http://sedm.org/SampleLetters/DefinitionsAndConventions.htm>

- 9.3. A violation of or disregard for the rules of statutory construction, usually by abusing the word "includes". See:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

- 9.4. Presumptions, usually about the meanings of words. See:

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

The U.S. Supreme Court identified the enemies of republican freedom originating from the above causes, when it held:

"The chief enemies of republican freedom are [mental sloth](#), [conformity](#), [bigotry](#), [superstition](#), [credulity](#), [monopoly](#) in the market of ideas, and utter, benighted ignorance."
[Adderley v. State of Florida, 385 U.S. 39, 49 (1967)]

The book *Conflicts in a Nutshell* confirms some of the above conclusions by saying the following:

"After some 96 years of this, the Supreme Court acknowledged the unfair choice of forum this gave the plaintiff in a case governed by decisional rather than statutory law merely because the plaintiff and defendant happened to come from different states. Reconstructing the Rules of Decision Act, the Supreme Court in Erie overruled Swift and held that state law governs in the common law as well as in the statutory situation. Subsequent cases clarified that this means forum law; the law of the state in which the federal court is sitting.

"The result is that the federal court in a diversity case sits in effect as just another state court, seeking out forum state law for all substantive issues. The Rules of Decision Act does not apply to procedural matters, however; for matters of procedure a federal court, sitting in a diversity or any other kind of case, applies its own rules. This has been so since 1938, when, coincidentally (Erie was also decided in 1938), the Federal Rules of Civil Procedure arrived on the scene."
[Conflicts in a Nutshell, David D. Seigel, West Publishing, 1994; ISBN 0-314-02952-4, p. 317]

1 See section 5.1.4 of the *Tax Fraud Prevention Manual*, Form #06.008 for further details on how the DOJ, IRS, and the Federal
2 Judiciary abuse case law for political rather than legitimate or Constitutional legal purposes in order to encourage and foster
3 false “presumption”. Consequently, as you read the cites provided in this chapter, all of which derive from federal courts,
4 you must take them with a grain of salt and a healthy bit of discretion. See also the memorandum of law entitled “Political
5 Jurisdiction” to show how they abuse due process to injure your Constitutional rights by politicizing the courtroom:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

6 The above choice of law rules for federal district and circuit courts can be further summarized below:

- 7 1. Civil Jurisdiction originates from one or more of the following. Note that jurisdiction over all the items below originates
8 from Article 4, Section 3, Clause 2 of the United States Constitution and relates to community “property” of the states
9 under the stewardship of the federal government.
 - 10 1.1. Persons domiciled on federal territory wherever physically located. These persons include:
 - 11 1.1.1. Statutory “U.S. citizens” pursuant to 8 U.S.C. §1401.
 - 12 1.1.2. Statutory “residents” (aliens) lawfully admitted pursuant to 8 U.S.C. §1101(a)(3).
 - 13 1.1.3. “U.S. persons” defined in 26 U.S.C. §7701(a)(30).
 - 14 1.2. Engaging in franchises offered by the national government to persons domiciled only on federal territory, wherever
15 physically situated. This includes jurisdiction over:
 - 16 1.2.1. Public officers, who are called “employees” in 5 U.S.C. §2105.
 - 17 1.2.2. Federal agencies and instrumentalities.
 - 18 1.2.3. Federal corporations
 - 19 1.2.4. Social Security, which is also called Old Age Survivor’s Disability Insurance (OASDI).
 - 20 1.2.5. Medicare.
 - 21 1.2.6. Unemployment insurance, which is also called FICA.
 - 22 1.3. Management of federal territory and contracts.
- 23 2. Criminal jurisdiction originates from crimes committed only on federal territory.

24 In law, rights are property:

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

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

40 *Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether*
41 *beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only*
42 *ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo.,*
43 *389 S.W.2d. 745, 752.*

44 *Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing,*
45 *as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission, 230*
46 *Or. 439. 370 P.2d. 694. 697.*

47 *Goodwill is property, Howell v. Bowden, TexCiv. App., 368 S.W.2d. 842, &18; as is an insurance policy and*
48 *rights incident thereto, including a right to the proceeds, Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.*

49 *Criminal code. "Property" means anything of value. including real estate, tangible and intangible personal*
50 *property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation*
51 *tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See*

1 also Property of another, *infra. Dusts*. Under definition in *Restatement, Second, Trusts, Q 2(c)*, it denotes interest
2 in things and not the things themselves.
3 [*Black's Law Dictionary, Fifth Edition, p. 1095*]

4 Anything that conveys rights is also property. Contracts convey rights and therefore are property. All franchises are contracts
5 between the grantor and grantee and therefore also are property. Therefore, contracts, franchises, territory, and domicile
6 (which is a protection franchise) all constitute property of the national government and are the origin of all civil jurisdiction
7 over the individual in federal courts. It is this jurisdiction mainly over government/public franchises which is the origin of
8 nearly all civil jurisdiction that federal courts assert over most Americans.

9 All franchises cause those engaged in them to take on a "public character" and become government agents, officers, and
10 "public officers" of one kind or another and the "office" they occupy has an effective domicile on federal territory. The
11 public office is the "res" or subject of nearly all civil proceedings in the district and circuit franchise courts, and not the
12 physical person occupying said office.

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

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

30 The trust they are talking about in the phrase "subject matter of a trust" is the "public trust". Government is a public trust:

31 TITLE 5--ADMINISTRATIVE PERSONNEL
32 CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
33 PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE BRANCH--
34 Table of Contents
35 Subpart A--General Provisions
36 Sec. 2635.101 Basic obligation of public service.

37 (a) **Public service is a public trust.** Each employee has a responsibility to the United States Government and
38 its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that
39 every citizen can have complete confidence in the integrity of the Federal Government, each employee shall
40 respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing
41 standards contained in this part and in supplemental agency regulations.

42 In the case below, this source of civil jurisdiction over government franchises is called "statutory law":

43 **One great object of the Constitution is to permit citizens to structure their private relations as they choose**
44 **subject only to the constraints of statutory or decisional law.**

45 **To implement these principles, courts must consider from time to time where the governmental sphere [e.g.**
46 **"public purpose" and "public office"] ends and the private sphere begins. Although the conduct of private**
47 **parties lies beyond the Constitution's scope in most instances, governmental authority may dominate an activity**
48 **to such an extent that its participants must be deemed to act with the authority of the government and, as a**
49 **result, be subject to constitutional constraints.** This is the jurisprudence of state action, which explores the
50 "essential dichotomy" between the private sphere and the public sphere, with all its attendant constitutional
51 obligations. *Moose Lodge, supra*, at 172. "

52 [. . .]

1 Given that the statutory authorization for the challenges exercised in this case is clear, the remainder of our state
2 action analysis centers around the second part of the Lugar test, whether a private litigant, in all fairness, must
3 be deemed a government actor in the use of peremptory challenges. Although we have recognized that this aspect
4 of the analysis is often a fact-bound inquiry, see *Lugar*, supra, 457 U.S. at 939, our cases disclose certain
5 principles of general application. **Our precedents establish that, in determining whether a particular action or**
6 **course of conduct is governmental in character, it is relevant to examine the following: the extent to which the**
7 **actor relies on governmental assistance and benefits, see *Tulsa Professional Collection Services, Inc. v. Pope*,**
8 **485 U.S. 478 (1988); *Burton v. Wilmington Parking Authority*, 365 U.S. 715 (1961); whether the actor is**
9 **performing a traditional governmental function, see *Terry v. Adams*, 345 U.S. 461 (1953); *Marsh v. Alabama*,**
10 **326 U.S. 501 (1946); cf. *San Francisco Arts & Athletics, Inc. v. United States Olympic [500 U.S. 614, 622]***
11 **Committee, 483 U.S. 522, 544 -545 (1987); and whether the injury caused is aggravated in a unique way by the**
12 **incidents of governmental authority, see *Shelley v. Kraemer*, 334 U.S. 1 (1948). Based on our application of these**
13 **three principles to the circumstances here, we hold that the exercise of peremptory challenges by the defendant**
14 **in the District Court was pursuant to a course of state action.**
15 **[*Edmonson v. Leesville Concrete Company*, 500 U.S. 614 (1991)]**

16 In support of the above conclusions, the following memorandum of law exhaustively analyzes the subject of civil statutory
17 jurisdiction of the national government over persons domiciled outside of federal territory and in states of the Union and
18 concludes that all statutory law is law only for the government and franchisees who are also part of the government:

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

19 We will now summarize the conclusions of this section with a table so that they are perfectly clear:
20

1 **Table 1: Choice of law in tax litigation**

#	Description	Choice of law	
		<i>PRIVATE humans domiciled in states of the Union with no federal contracts, benefits, agency, or employment</i>	<i>PUBLIC Federal employees, contractors, benefit recipients, and agents</i>
1	Subject matter constituting authority federal jurisdiction	None	Federal employment, contracts, agency
2	Authorities on source of jurisdiction	Federal Rule of Civil Procedure 17(b) Rules of Decision Act, 28 U.S.C. §1652 <i>Erie Railroad v. Tompkins</i> , 304 U.S. 64 (1938)	Federal Rule of Civil Procedure 17(b) 5 U.S.C. §552(a)(1) 5 U.S.C. §553(a)(2) 26 C.F.R. §601.702(a)(1) 31 C.F.R. §1.3(a)(4) 44 U.S.C. §1505(a) .
3	Only authorized place to litigate	State court (See Alden v. Maine , 527 U.S. 706 (1999))	Federal court (See Alden v. Maine , 527 U.S. 706 (1999))
4	Law to be applied	State revenue codes (Internal Revenue Code is <i>excluded</i>) State judicial precedents (stare decisis) ONLY	Internal Revenue Code Federal District and Circuit Court precedents (stare decisis) ONLY
5	“Presumption” in court	Prohibited by U.S. Constitution because violates “due process” of law	Not prohibited, because Bill of Rights (first ten Amendments to the United States Constitution) do not apply in the “federal zone”
6	Taxable activity	None	“trade or business” as defined in 26 U.S.C. §7701(a)(26) . See: http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm
7	Earnings are	Devoted to a private use	Devoted to a “public use” to procure “privileges” such as tax deductions under 26 U.S.C. §162, Earned income credits under 26 U.S.C. §32, and reduced liability, graduated rate under 26 U.S.C. §1.
8	Legal domicile of Defendant	State of the Union	District of Columbia (see 26 U.S.C. §7701(a)(9) and (a)(10))
9	Agency (role) of Defendant	Natural person (self) (See <i>Hale v. Henkel</i> , 201 U.S. 43 (1906))	1 “Transferee” under 26 U.S.C. §6901 2 “Fiduciary” under 26 U.S.C. §6903 3 Federal “employee” under 26 C.F.R. §31.3401(c)-1 4 “Officer of a corporation” under 26 U.S.C. §6671(b) and 26 U.S.C. §7343 5 “Public office”. See Osborn v. Bank of U.S. , 22 U.S. 738 (1824) for definition meaning of “public office”
10	Contract which created federal agency/employment	None	SSA Form SS-5 IRS Form W-4 IRS Form 1040
11	What you have to do to terminate federal agency/employment	Nothing	Send in: <i>Resignation of Compelled Social Security Trustee</i> , Form #06.002: http://sedm.org/Forms/FormIndex.htm

#	Description	Choice of law	
		<i>PRIVATE humans domiciled in states of the Union with no federal contracts, benefits, agency, or employment</i>	<i>PUBLIC Federal employees, contractors, benefit recipients, and agents</i>
12	Admissible evidence in a tax trial	State law Statutes at Large after 1939. See 53 Stat. 1, Section 4 . Rulings of the Supreme Court and not lower courts. See Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8	Whatever the judge wants. There can be no violation of due process for people who are not protected by the Constitution.
13	Enforcement of federal law requires ALL of the following	Positive law (see 1 U.S.C. §204 legislative notes for list of titles that are positive law). See: http://sedm.org/Forms/05-MemLaw/Consent.pdf Implementing regulations published in the Federal Register	Proof of consent/contract Statutes only. Implementing regulations published in the Federal Register are NOT required under 44 U.S.C. §1505(a)(1) and 5 U.S.C. §553(a)(2) .

1 The legal separation between the left and right portions of the above table is mandated by law. Only you can connect one
2 side to the other with your express consent. This is masterfully explained in the following presentation:

[Separation Between Public and Private Course](http://sedm.org/Forms/FormIndex.htm), Form #12.025
<http://sedm.org/Forms/FormIndex.htm>

3 The party on the left in the above table, who is the PRIVATE man or woman with no contracts, employment, or agency with
4 the government, is the person you want to be in order to be free and sovereign. The U.S. Supreme Court has said of such a
5 PRIVATE person:

6 *"The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business*
7 *in his own way. His power to contract is unlimited. He owes no duty to the State or to his neighbor to divulge his*
8 *business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty*
9 *to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are*
10 *such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from*
11 *him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate*
12 *himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law.*
13 ***He owes nothing to the public [including so-called "taxes" under Subtitle A of the I.R.C.] so long as he does***
14 ***not trespass upon their rights.**"*
15 *[Hale v. Henkel, 201 U.S. 43, 74 (1906)]*

16 *"The very purpose of a Bill of Rights was to withdraw certain subjects from the vicissitudes of political*
17 *controversy, to place them beyond the reach of majorities and officials and to establish them as legal principles*
18 *to be applied by the courts. One's right to life, liberty and property, to free speech, a free press, freedom of*
19 *worship and assembly, and other fundamental rights may not be submitted to vote; they depend on the outcome*
20 *of no elections."* [Emphasis added]
21 *[West Virginia State Board of Education v. Barnette, 319 U.S. 623]*

22 *"No right is held more sacred, or is more carefully guarded by the common law, than the right of every individual*
23 *to the possession and control of his own person, free from all restraint or interference of others, unless by clear*
24 *and unquestionable authority of law. As well said by Judge Cooley: 'The right to one's person may be said to be*
25 *a right of complete immunity; to be let alone.' Cooley, Torts, 29."*
26 *[Union Pac Ry Co v. Botsford, 141 U.S. 250, 11 S.Ct. 1000, 35 L.Ed. 734 (1891)]*

27 *"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness... They*
28 *sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred,*
29 *as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued*
30 *by civilized men."* [Emphasis added]
31 *[Olmstead v. United States, 277 U.S. 438, 478 (1928); Washington v. Harper, 494 U.S. 210 (1990)]*

32 On the other hand, the PUBLIC party on the right, the federal employee or contractor, has essentially no Constitutional rights.
33 He is a legislative fictionary creation and puppet of Uncle Sam. This was explained by the U.S. Supreme Court as follows:

1 “The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the
2 regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity
3 as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees.
4 Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v. Johnson*, [425](#)
5 [U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable cause, but in many
6 circumstances government employees can. *O'Connor v. Ortega*, [480 U.S. 709, 723](#) (1987) (plurality opinion); *id.*,
7 at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the
8 government information that may incriminate them, but government employees can be dismissed when the
9 incriminating information that they refuse to provide relates to the performance of their job. *Gardner v.*
10 *Broderick*, [[497 U.S. 62, 95](#)] [392 U.S. 273, 277](#)-278 (1968). With regard to freedom of speech in particular:
11 Private citizens cannot be punished for speech of merely private concern, but government employees can be fired
12 for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished for partisan
13 political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public*
14 *Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil Service Comm'n v. Letter Carriers*, [413 U.S. 548, 556](#) (1973);
15 *Broadrick v. Oklahoma*, [413 U.S. 601, 616](#)-617 (1973).”
16 [*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

17 If you would like to know all the many additional reasons why federal courts are presuming you to be a federal “employee”
18 or “public officer” if they prosecute you for income tax crimes, penalties, or other infractions under Subtitle A of the Internal
19 Revenue Code, please consult our other informative memorandum of law below. If you still doubt what we have said in this
20 section, please also rebut the evidence and questions at the end of link below:

[Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes](#), Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

21 **5 How the way you fill out tax forms can effect choice of law in tax litigation**

22 All statutory civil law is law for government and not private human beings. The reasons are many, but the most important
23 one is that slavery and theft are crimes and you are a victim of both if the government can impose any duties under the civil
24 law or take away any of your property without your express and continuing consent. This is explained in:

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

25 All government forms therefore PRESUME that those filling them out are public officers in the government and not private
26 human beings. The minute you ask for ANYTHING from a government on a government form is the minute that you are
27 effectively agreeing to become an officer or agent of the government who is exchanging their otherwise PRIVATE rights
28 and PRIVATE property for some commercial “benefit” from the government. The way you fill out tax forms and what
29 attachments you include can therefore have a HUGE effect on your civil “status” within a court of law. It is EXTREMELY
30 important that you:

- 31 1. Understand that every opportunity you have to fill out government forms is:
 - 32 1.1. A consensual attempt to contract with the government.
 - 33 1.2. Makes you into a “Buyer” of government services under U.C.C. §2-103.
 - 34 1.3. Makes the government into a “Merchant” of goods and services under U.C.C. §2-104(1).
- 35 2. Indicate duress in making said application. Any contract or agreement is INVALID in the presence of either duress of
36 the ABSENCE of consent. For an example of such a statement of duress, see:

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

- 37 3. Reserve all rights under U.C.C. §1-308.
- 38 4. Attach a criminal complaint against the source of the duress.
- 39 5. Choose the RIGHT form that accurately reflects your status. All IRS forms, for instance, are only for STATUTORY
40 “taxpayers”. If you aren’t a statutory “taxpayer”, then you can’t use any of their forms without either modifying the
41 form or including an attachment.
- 42 6. NEVER consent to:
 - 43 6.1. ANYTHING the government wants.
 - 44 6.2. Acquire any statutory “status” under any government law, because ALL of them are public offices in the
45 government.
- 46 7. Define all terms on the form to EXCLUDE government jurisdiction.

1 8. Tell the recipient of the form that you want to be told that you are NOT eligible for the thing demanded AND that you
2 need not be eligible to either conduct commerce or to pursue your occupation as an EXCLUSIVELY PRIVATE
3 human.

4 In the absence of the above evidence in your administrative record, you will be PRESUMED to be a public officer in the
5 government and a WHORE for the government Beast who in effect works as a statutory “employee” without compensation
6 and has to do ANYTHING and EVERYTHING that Uncle says. Fill your administrative record with the above types of
7 evidence at every stage of your interactions because if you don’t you will put yourself in peril with no defense against their
8 unconstitutional presumptions about your status. If you would like example forms that do the above, see:

- 9 1. Tax Form Attachment, Form #04.201-attach to tax forms to prevent misconstruing your status.
- 10 2. Citizenship, Domicile, and Tax Status Options, Form #10.003- Excellent succinct reference to talk about citizenship
11 and domicile in legal proceedings and discovery to prevent misunderstandings about your sovereign status during
12 litigation.
- 13 3. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001- for use with forms other than tax forms. Documents
14 your citizenship, domicile and dictates choice of law for all disputes.
- 15 4. Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002-Attach this form to all your pleadings,
16 petitions, and responses filed in a federal district court. It will protect your status as a person not subject to their
17 jurisdiction.

18 To give you one simple example of how Subtitle A of the I.R.C. attaches ILLEGALLY to people in states of the Union as a
19 federal employment contract and “private law” issue consistent with the above, consider the IRS Form W-4. The regulations
20 describing the IRS Form W-4 identify it as a “voluntary withholding agreement”. Here is the regulation:

21 *Title 26*
22 *CHAPTER I*
23 *SUBCHAPTER C*
24 *PART 31*
25 *Subpart E*
26 [Sec. 31.3402\(p\)-1 Voluntary withholding agreements.](#)

27 *(a) In general.*

28 *An employee and his employer may enter into an **agreement** under section 3402(b) to provide for the withholding*
29 *of income tax upon payments of amounts described in paragraph (b)(1) of Sec. 31.3401(a)-3, made after*
30 *December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which***
31 ***are includible in the gross income of the employee under section 61, and must be applicable to all such amounts***
32 ***paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p)*
33 *shall be determined under the rules contained in section 3402 and the regulations thereunder. (b) Form and*
34 *duration of agreement. (1)(i) Except as provided in subdivision (ii) of this subparagraph, an employee who desires*
35 *to enter into an agreement under section 3402(p) shall furnish his employer with Form W-4 (withholding*
36 *exemption certificate) executed in accordance with the provisions of section 3402(f) and the regulations*
37 *thereunder. The furnishing of such Form W-4 shall constitute a request for withholding.*

38 Black’s Law Dictionary defines an “agreement” essentially as a contract. When you fill out and submit an IRS Form W-4,
39 you are signing a contract or agreement to procure “social insurance” from the national (not “federal”) government. That
40 contract or agreement:

- 41 1. Causes you to be treated AS IF you are a federal subcontractor, federal agent, or “Kelley girl”, whether you know it or
42 not.
- 43 2. Causes you to be treated AS IF you are a “Trustee” over federal property, which USED to be YOUR private property
44 called “labor”. See:

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

- 45 3. Causes you to be treated AS IF you are a federal statutory “employee” per 5 U.S.C. §2105, or at least an agent or fiduciary
46 for a federal trust which is wholly owned by the mother corporation, the “United States”, as defined in [28 U.S.C.](#)
47 [§3002\(15\)\(A\)](#).

48 [26 C.F.R. §31.3401\(c\)-1 Employee:](#)

1 "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a
2 [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any
3 agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of
4 a corporation."

6 [26 U.S.C. §3401\(c\) Employee](#)

7 For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official
8 of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or
9 instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a
10 corporation.

12 [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)
13 [§2105. Employee](#)

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

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

17 (A) the President;

18 (B) a Member or Members of Congress, or the Congress;

19 (C) a member of a uniformed service;

20 (D) an individual who is an employee under this section;

21 (E) the head of a Government controlled corporation; or

22 (F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

23 (2) engaged in the performance of a Federal function under authority of law or an Executive act; and

24 (3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the
25 performance of the duties of his position.

- 26 4. Causes you to be treated AS IF you are an "officer of a corporation", who is liable under [26 U.S.C. §6671\(b\)](#) for all
27 I.R.C. penalties and liable for all criminal provisions of the I.R.C. under [26 U.S.C. §7343](#).
28 5. Converts your earnings from labor from PRIVATE property you exclusively own and control to PUBLIC property
29 subject to government regulation called "wages". See:

Great IRS Hoax, Form #11.302, Section 5.6.7: You Don't Earn "Wages" Under Subtitle C Unless you Volunteer on
a W-4
<https://sedm.org/Forms/FormIndex.htm>

- 30 6. Creates a common law liability to file a return that NEED NOT appear in statutes, because it is an outgrowth of the duties
31 of the public office that you are impersonating:

32 "I. DUTY TO ACCOUNT FOR PUBLIC FUNDS

33 § 909. In general.-

34 **It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to**
35 **faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon**
36 **the public account, and the performance of this duty may be enforced by proper actions against the officer**
37 **himself, or against those who have become sureties for the faithful discharge of his duties."**

38 [*Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890;*

39 SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

- 40 7. Shifts your effective legal domicile to the District of Columbia, because:
41 7.1. That is the domicile of the trust that you now represent. This is confirmed by 26 U.S.C. §7701(a)(39) and 26 U.S.C.
42 §7408(d) and Federal Rule of Civil Procedure 17(b).
43 7.2. You are now being treated AS IF you are a public officer within the national government, and the effective domicile
44 of the OFFICE that you are SURETY for is the District of Columbia per Federal Rule of Civil Procedure 17(b).
45 That public officer, who is an "officer of a corporation" fits within the definition of "person" found in 26 U.S.C.
46 §7353 and 26 U.S.C. §6671(b).

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

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

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

- 17 8. Turns the Social Security Number into a "Taxpayer Identification Number" and a de facto license number for the Trustee
18 office, which is now you. See:

Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013
<http://sedm.org/LibertyU/WhoAreTaxpayers.pdf>

- 19 9. Causes your earnings to be treated AS IF they federal government revenues and makes you APPEAR to be a "transferee"
20 and "fiduciary" over federal payments. See [26 U.S.C. §§6901](#) to 6903.
21 10. Causes your earnings and your time to be treated AS IF they were voluntarily to a "public use", thereby giving the public
22 the right to control that use:

23 "Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be
24 that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of
25 boots and shoes his goods? Men are endowed by their Creator with certain unalienable rights, -life, liberty, and
26 the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. **That**
27 property which a man has honestly acquired he retains full control of, subject to these limitations: First, that
28 he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit;
29 second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that
30 whenever the public needs require, the public may take it upon payment of due compensation."

31 [Budd v. People of State of New York, 143 U.S. 517 (1892)]

- 32 11. Causes the IRS Form 1040 into a profit and loss statement for a federal business trust.
33 11.1. The business trust is wholly owned by the U.S. Inc federal corporation and therefore is itself ALSO a federal
34 corporation.
35 11.2. The amount "returned" on this form is the "corporate profit" that is the subject of the Internal Revenue Code,
36 Subtitle A income tax. In effect, the IRS Form 1040 is a method by which subsidiaries of the mother corporation
37 send "kickbacks" to the mother corporation.
38 12. Causes you to be treated AS IF you are a withholding agent who is liable under [26 U.S.C. §1461](#) to "return" federal
39 payments to your new employer, the federal government. That "withholding agent", like EVERY other statutory "status"
40 under government codes, is a public office who withholds against the otherwise PRIVATE human and the PRIVATE
41 earnings of the human being voluntarily filling the office.

42 You can read why all the above is true in the following sources, should you wish to further investigate:

- 43 1. The "Trade or Business" Scam, Form #05.001
44 <http://sedm.org/Forms/FormIndex.htm>
45 2. Great IRS Hoax, Form #11.302, Sections 5.6.5 and 5.6.12:
46 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
47 3. Resignation of Compelled Social Security Trustee, Form #06.002:
48 <http://sedm.org/Forms/FormIndex.htm>

6 Lack of Accuracy, Credibility, Reliability, & Truthfulness of IRS Statements and Publications⁶

When people read this pamphlet, they frequently ask:

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

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

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

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

Table 2: Things IRS is NOT responsible or accountable for

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

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

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

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

⁶ From *Federal and State Tax Withholding Options for Private Employers*, section 9.

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

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

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

- 7 1. If the IRS is not responsible for following its own internal regulations found in [26 C.F.R. Part 601](#), then it couldn't
8 possibly be held liable for what it puts in its publications to the public EITHER. They could literally lie through their
9 teeth and fool everyone into thinking they were "taxpayers" and not be held liable.
- 10 2. In the *Boulez* case above, an IRS representative who had explicit authority to make an agreement with the "taxpayer"
11 still could not be held accountable for an oral agreement. This implies that all the phone advice given by IRS agents on
12 their national 800 number cannot be relied upon as a basis for "good faith belief".
- 13 3. ONLY the Statutes at Large, as well as the regulations written by the Secretary of the Treasury found in [26 C.F.R. Part](#)
14 [1](#) and [26 C.F.R. Part 301](#), may be relied upon as having the "force of law", as the courts above described. Since [26](#)
15 [U.S.C.](#) (also called the Internal Revenue Code) was never enacted as positive law, it stands only as "prima facie evidence
16 of law" which may be rebutted by citing the sections of the Statutes at Large from which it was compiled.

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

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

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

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

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

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

1 It may also interest you to learn that even though YOU don't have to give any credence to IRS Publications, the I.R.C. says
2 that IRS employees MUST follow published administrative guidance.

3 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 80](#) > [Subchapter A](#) > § 7811
4 [§ 7811. TAXPAYER ASSISTANCE ORDERS](#)

5 (a) Authority to issue

6 [. . .]

7 (3) **Standard where administrative guidance not followed**

8 *In cases where any Internal Revenue Service employee is not following applicable published administrative*
9 *guidance (including the Internal Revenue Manual), the National Taxpayer Advocate shall construe the factors*
10 *taken into account in determining whether to issue a Taxpayer Assistance Order in the manner most favorable to*
11 *the taxpayer.*

12 The IRS Restructuring and Reform Act of 1998, Section 1102, 112 Stat. 704 mimics the above by requiring the IRS to follow
13 published administrative guidance, including the Internal Revenue Manual (I.R.M.).

14 **7 Credibility of Federal Court Rulings on tax issues**⁷

15 Some, and especially the IRS, upon reading and responding to this pamphlet, might respond by saying such ridiculous things
16 as the following:

17 *"Federal courts have ruled against the position in this pamphlet. They have said the claims here are 'frivolous'*
18 *and completely without merit."*

19 Well, first of all, even the IRS' own Internal Revenue Manual (I.R.M.) says the IRS cannot cite any ruling OTHER than the
20 U.S. Supreme Court. The U.S. Supreme Court has never ruled against any of the arguments in this pamphlet:

21 [Internal Revenue Manual \(I.R.M.\), Section 4.10.7.2.9.8 \(05-14-1999\)](#)
22 *Importance of Court Decisions*

23 1. *"Decisions made at various levels of the court system are considered to be interpretations of tax laws and may*
24 *be used by either examiners or taxpayers to support a position.*

25 2. *Certain court cases lend more weight to a position than others. **A case decided by the U.S. Supreme Court***
26 *becomes **the law of the land and takes precedence over decisions of lower courts.** **The Internal Revenue***
27 ***Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight***
28 ***as the Code.***

29 3. ***Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the***
30 ***Service only for the particular taxpayer and the years litigated.** Adverse decisions of lower courts do not require*
31 *the Service to alter its position for other taxpayers."*
32 [\[Internal Revenue Manual \(I.R.M.\), Section 4.10.7.2.9.8 \(05-14-1999\)\]](#)

33 So if you hear the IRS or anyone from the legal profession spouting off federal judicial precedent below the Supreme Court,
34 then they are:

- 35 1. Certainly not following the IRS' own rules or policy on the subject.
- 36 2. Applying UNEQUAL standards to others and thereby being hypocrites. The foundation of ALL your freedom is equality
37 of treatment as we point out in [Requirement for Equal Protection and Equal Treatment](#), Form #05.033.
- 38 3. Falsely presuming that the person who is the subject of the controversy is a federal employee, federal agent, or federal
39 contractor acting in a representative capacity under the laws of the parent corporation, which is the United States
40 government. [28 U.S.C. §3002\(15\)\(A\)](#) defines the term "United States" to mean a federal corporation.
- 41 4. Falsely presuming that federal district and circuit case law is relevant to the average American even though Federal Rule
42 of Civil Procedure 17 says such caselaw does NOT apply to those not domiciled on federal territory, such as those
43 domiciled in a constitutional state of the Union.

⁷ Adapted from [Federal and State Tax Withholding Options for Private Employers](#), Form #09.001, Section 20.2.

1 "The power to create presumptions is not a means of escape from constitutional restrictions,"
2 [[New York Times v. Sullivan, 376 U.S. 254 \(1964\)](#)]

- 3 5. Citing irrelevant case law from a jurisdiction which does not apply to most Americans. The federal District and Circuit
4 courts, in fact, are Article IV legislative and territorial courts that can only rule on what Congress says they can rule on,
5 and in the context of federal property mainly. United States Judicial Districts encompass only federal property within
6 the outer limits of the District that has been ceded to the federal government as required under Article 1, Section 8, Clause
7 17 of the Constitution.
- 8 6. Abusing irrelevant case law as a means of political propaganda.
- 9 7. Involving the federal courts in strictly "political questions" beyond their jurisdiction. See our free memorandum of law:
10

<u>Political Jurisdiction</u> , Form #05.004 http://sedm.org/Forms/FormIndex.htm

- 11 8. Probably have a conflict of interest, because they wouldn't have a paying job if they admitted the truth about federal
jurisdiction.

12 Second, the Declaratory Judgments Act, [28 U.S.C. 2201](#)(a), says that federal courts don't have the authority to declare rights
13 or status within the context of federal taxes. Can someone please explain how they can call a person a "taxpayer" who
14 submits evidence under penalty of perjury proving that they are a "nontaxpayer"?

15 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether*
16 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) **This***
17 ***Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions***
18 ***brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the***
19 ***instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)***
20 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).*
21 *Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
22 [*Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)*]

23 A "nontaxpayer", which is the status of most Americans, is outside the jurisdiction of the I.R.C. and no judge can apply the
24 provisions of the I.R.C. to those who are not "taxpayers" or who do not consent to be "taxpayers". The same thing applies
25 to the IRS as well.

26 *"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of*
27 *assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity*
28 *for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is*
29 *seized..."*
30 [*Botta v. Scanlon, 288 F.2d. 504, 508 (1961)*]

31 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
32 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no*
33 *attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
34 *assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*

35 *"The distinction between persons and things within the scope of the revenue laws and those without is vital."*
36 [*Long v. Rasmussen, 281 F. 236, 238 (1922)*]

37 Third, according to the Supreme Court in the case of *Erie R. Co. v. Tompkins*, 304 U.S. 64 (1938), there is no federal common
38 law within states of the Union. State court precedent is the only thing that is even relevant for those who do not live or work
39 on land within federal jurisdiction or lawfully service in a public office. Consequently, it's meaningless and even amounts
40 to criminal identity theft to spout out federal appellate cites and doing so is nothing but a dangerous exercise in political
41 propaganda using "judge-made law" that is irrelevant to Americans living outside of federal jurisdiction. That identity theft
42 is described in:

<u>Government Identity Theft</u> , Form #05.046 http://sedm.org/Forms/FormIndex.htm
--

43 Fourth, the book *What Happened to Justice?*, Form #06.012 thoroughly analyzes all the historical enactments of Congress
44 relating to the federal judiciary and proves that Congress has never specifically or properly invoked Article III of the
45 Constitution in creating any of the Federal District, Circuit, or Supreme Courts except possibly Hawaii. Consequently, all of
46 these courts are Article IV territorial legislative Courts that are not part of the Judicial Branch of the government. This means
47 they are part of one of the political branches of the government and all of their rulings are political and administrative rather

1 than judicial. They are incapable of exercising the “judicial power” of the United States contemplated in Article III of the
2 Constitution. As a member of one of the political branches, every penalty they might attempt to impose amounts essentially
3 to a bill of attainder and none of their rulings are trustworthy. Read the truth for yourself:

[What Happened to Justice?, Form #06.012
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

4 Furthermore, these same “kangaroo courts” or “de facto courts” themselves have held that no one can or should trust *anything*
5 that a member of the Executive or Legislative Branches of the Government says, which includes them if they are acting in
6 Article I or Article IV in administering franchises such as the income tax! Everything they say is simply “political speech”
7 that is therefore irrelevant and not obligatory to the average American.

8 *“The Government may carry on its operations through conventional executive agencies or through corporate*
9 *forms especially created for defined ends. See Keifer & Keifer v. Reconstruction Finance Corp., 306 U.S. 381,*
10 *390, 518. Whatever the form in which the Government functions, anyone entering into an arrangement with*
11 *the Government takes the risk of having accurately ascertained that he who purports to act for the Government*
12 *stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress or*
13 *be limited by delegated legislation, properly exercised through the rule-making power. And this is so even*
14 *though, as here, the agent himself may have been unaware of the limitations upon his authority. See, e.g., Utah*
15 *Power & Light Co. v. United States, 243 U.S. 389, 409, 391; United States v. Stewart, 311 U.S. 60, 70, 108, and*
16 *see, generally, In re Floyd Acceptances, 7 Wall. 666.”*
17 *[Federal Crop Ins. V. Merrill, 332 U.S. 380 (1947)]*
18

19 *Justice Holmes wrote: “Men must turn square corners when they deal with the Government.” Rock Island, A. &*
20 *L. R. Co. v. United States, 254 U.S. 141, 143 (1920). This observation has its greatest force when a private party*
21 *seeks to spend the Government's money. Protection of the public fisc requires that those who seek public funds*
22 *act with scrupulous regard for the requirements of law; respondent could expect no less than to be held to the*
23 *most demanding standards in its quest for public funds. This is consistent with the general rule that those who*
24 *deal with the Government are expected to know the law and may not rely on the conduct of Government agents*
25 *contrary to law. 17. [467 U.S. 51, 64]*

26 [. . .]

27 *The appropriateness of respondent's reliance is further undermined because the advice it received from Travelers*
28 *was oral. It is not merely the possibility of fraud that undermines our confidence in the reliability of official action*
29 *that is not confirmed or evidenced by a written instrument. Written advice, like a written judicial opinion, requires*
30 *its author to reflect about the nature of the advice that is given to the citizen, and subjects that advice to the*
31 *possibility of review, criticism, and reexamination. The necessity for ensuring that governmental agents stay*
32 *within the lawful scope of their authority, and that those who seek public funds act with scrupulous exactitude,*
33 *argues strongly for the conclusion that an estoppel cannot be erected on the basis of the oral advice that underlay*
34 *respondent's cost reports. That is especially true when a complex program such as Medicare is involved, in which*
35 *the need for written records is manifest.*
36 *[Heckler v. Comm Health Svc, 467 U.S. 51 (1984)]*

37
38 *In their answers some of the defendants assert that when the forest reservations were created an understanding*
39 *and agreement was had between the defendants, or their predecessors, and some unmentioned officers or agents*
40 *of the United States, to the effect that the reservations would not be an obstacle to the construction or operation*
41 *of the works in question; that all rights essential thereto would be allowed and granted under the act of 1905;*
42 *that, consistently with this understanding and agreement, and relying thereon, the defendants, or their*
43 *predecessors, completed the works and proceeded with the generation and distribution of electric energy, and*
44 *that, in consequence, the United States is estopped to question the right of the defendants to maintain and operate*
45 *the works. Of this it is enough to say that the United States is neither bound nor estopped by acts of its officers*
46 *or agents in entering into an arrangement or agreement to do or cause to be done what the law does not*
47 *sanction or permit. Lee v. Munroe, 7 Cranch, 366, 3 L.Ed. 373; Filor v. United States, 9 Wall. 45, 49, 19 L.Ed.*
48 *549, 551; Hart v. United States, 95 U.S. 316, 24 L.Ed. 479; Pine River Logging Co. v. United States, 186 U.S.*
49 *279, 291, 46 S. L.Ed. 1164, 1170, 22 Sup.Ct.Rep. 920.*
50 *[Utah Power and Light v. U.S., 243 U.S. 389 (1917)]*

51
52 *“It is contended that since the contract provided that the government ‘inspectors will keep a record of the work*
53 *done,’ since their estimates were relied upon by the contractor, and since by reason of the inspector's mistake the*
54 *contractor was led to do work in excess of the appropriation, the United States is liable as upon an implied*

1 contract for the fair value of the work performed. But the short answer to this contention is that since no official
2 of the government could have rendered it liable for this work by an express contract, none can by his acts or
3 omissions create a valid contract implied in fact. The limitation upon the authority to impose contract
4 obligations upon the United States is as applicable to contracts by implication as it is to those expressly made."
5 [Sutton v. U.S., 256 U.S. 575 (1921)]

6
7 Undoubtedly, the general rule is that the United States are neither bound nor estopped by the acts of their
8 officers and agents in entering into an agreement or arrangement to do or cause to be done what the law does
9 not sanction or permit. Also, those dealing with an agent of the United [294 U.S. 120, 124] States must be
10 held to have had notice of the limitation of his authority. Utah Power & Light Co. v. United States, 243 U.S.
11 389, 409, 37 S.Ct. 387; Sutton v. United States, 256 U.S. 575, 579, 41 S.Ct. 563, 19 A.L.R. 403.

12 How far, if at all, these general rules are subject to modification where the United States enter into transactions
13 commercial in nature (Cooke v. United States, 91 U.S. 389, 399; White v. United States, 270 U.S. 175, 180, 46
14 S.Ct. 274) we need not now inquire. The circumstances presented by this record do not show that the assured was
15 deceived or misled to his detriment, or that he had adequate reason to suppose his contract would not be enforced
16 or that the forfeiture provided for by the policy could be waived. New York Life Insurance Co. v. Eggleston, 96
17 U.S. 572; Phoenix Mut. Life Insurance Co. v. Doster, 106 U.S. 30, 1 S.Ct. 18. The grounds upon which estoppel
18 or waiver are ordinarily predicated are not shown to exist.
19 [Wilbur Natl Bank v. U.S., 294 U.S. 120 (1935)]

20 Lastly, when federal jurisdiction is challenged in a tax case using the materials in this pamphlet, the existence of territorial
21 and subject matter jurisdiction must be decided by the jury, and NOT by the judge. A conflict of interest would result
22 otherwise, because judges are subject to IRS extortion in violation of 28 U.S.C. §144 and 28 U.S.C. §455, and 18 U.S.C.
23 §208. See:

[Why the Federal Courts Can't Properly Address These Questions](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/WhyCourtsCantAddressQuestions.htm), Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/WhyCourtsCantAddressQuestions.htm>

24 Judges have no authority to be labeling an argument which challenges federal jurisdiction as frivolous *without* involving the
25 jury or without a separate pleading and trial on the matter of being frivolous. This prevents abuses of judicial authority and
26 conflict of interest. The U.S. Attorney Manual confirms this:

27 **United States Attorney Manual**
28 **666 Proof of Territorial Jurisdiction**

29 *There has been a trend to treat certain "jurisdictional facts" that do not bear on guilt (mens rea or actus reus) as*
30 *non-elements of the offense, and therefore as issues for the court rather than the jury, and to require proof by*
31 *only a preponderance that the offense was committed in the territorial jurisdiction of the court to establish that*
32 *venue has been properly laid. See United States v. Bowers, 660 F.2d. 527, 531 (5th Cir. 1981); Government of*
33 *Canal Zone v. Burjan, 596 F.2d. 690, 694 (5th Cir. 1979); United States v. Black Cloud, 590 F.2d. 270 (8th Cir.*
34 *1979) (jury question); United States v. Powell, 498 F.2d. 890, 891 (9th Cir. 1974). The court in Government of*
35 *Canal Zone v. Burjan, 596 F.2d. at 694-95, applied the preponderance test to determinations of whether or not*
36 *the offenses took place within the Canal Zone which established not merely proper venue but subject matter*
37 *jurisdiction as well. Other cases, however, hold that the issue of whether the United States has jurisdiction over*
38 *the site of a crime is a judicial question, see United States v. Jones, 480 F.2d. 1135, 1138 (2d Cir. 1973), but*
39 *that the issue of whether the act was committed within the borders of the Federal enclave is for the jury and*
40 *must be established beyond a reasonable doubt. See United States v. Parker, 622 F.2d. 298 (8th Cir. 1980);*
41 *United States v. Jones, 480 F.2d. at 1138. The law of your Circuit must be consulted to determine which approach*
42 *is followed in your district.*

43 *The decision in Burjan should be viewed with caution. The analogy between territorial jurisdiction and venue*
44 *has much to recommend it. Nevertheless, it is important to recognize that the two are not of equal importance. As*
45 *the Burjan court noted, citing Fed. R. Crim. P. 12, subject matter jurisdiction is so important that it cannot be*
46 *waived and may be noticed at any stage of the proceeding, see Government of the Canal Zone v. Burjan, 596*
47 *F.2d. at 693, whereas the Ninth Circuit in Powell rested its ruling that venue need be proved by only a*
48 *preponderance on the relative unimportance of venue as evidenced by its waivability. There is a clear distinction*
49 *between the question of which court of a sovereign may try an accused for a violation of its laws and whether the*
50 *sovereign's law has been violated at all.*

51 Proof of territorial jurisdiction may be by direct or circumstantial evidence, and at least at the trial level may
52 be aided by judicial notice. See United States v. Bowers, 660 F.2d. at 530-31; Government of Canal Zone v.
53 Burjan, 596 F.2d. at 694. Compare Government of Canal Zone v. Burjan, 596 F.2d. 690 with United States v.
54 Jones, 480 F.2d. 1135, concerning the role judicial notice may play on appeal.

Consequently, it is a violation of due process and a conflict of interest for a federal judge to label as frivolous the arguments of a person who has challenged federal territorial or subject matter jurisdiction in a tax case without involving a jury, and especially where a jury trial has been demanded. Therefore, any citations of authority citing frivolous arguments in the context of challenges to federal jurisdiction must have been decided by a jury and not a judge.

8 Credibility of advice of tax professionals and tax industry trade publications

During the 1970s and early 1980s, the widespread proliferation of tax shelters, usually bearing the official stamp of approval of a lawyer's tax opinion, fostered the negative public perception of lawyers as "hired guns" whose help in evading income taxes could be bought for the right price. One direct and unfortunate result was an erosion of our system of self-assessment. As the public increasingly believed that most people cheated on their taxes, and that most wealthy individuals and corporations were assisted in doing so by crafty tax professionals, the stigma attached to "cheating" or "fudging" began to disappear. The Treasury Department, Congress, the organized bar, and the accounting profession have all attempted to address the problem.

Attorneys advising clients on tax matters owe a dual obligation: they must represent the client fairly and use available legal means to reduce the client's tax benefits to which she is legally entitled. On the other hand, the attorney also owes an obligation to the Government and the public to support and implement our self-assessment system. Taking "aggressive" positions, in the hope that the client's return will not be audited, violates the duty owed to the public when the position is legally unsupportable. By counseling such positions, or acquiescing in them, the lawyer is assisting in the evasion of taxes, with a resulting loss both of tax revenue and respect for our tax system.

Most lawyers are aware of the criminal penalties for aiding and abetting, and many are aware of the civil penalties imposed by the I.R.C. section 6701. Certainly, most tax advisors would not consciously advise a tax return position that would or might expose them to such penalties. The problem, however, is not so simple. Because the tax laws are so complex, and have been so fundamentally and frequently overhauled in the past two decades, the "correct" reporting position is not always self-evident. Given a choice between a conservative position, which might cost the taxpayer more than he actually, ultimately owed, and an aggressive position, which might cost the public tax revenues, which position can or should the lawyer advise? And is the lawyer absolved of any culpability if she advises the client that the position is not supported by adequate authority, but the client decides to take the position and risk possible penalties?

The answers to these questions are continuing to evolve. Standards established by Congress now are based on those of the American Bar Association ("ABA"), the American Institute of Certified Public Accountants ("AICPA") and the Treasury Department. Regulations governing practice before the Treasury are known as "Treasury Circular 230," the official title of which is "Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries and Appraisers before the Internal Revenue Service."

This section will describe the various standards articulated over the years and the effect of recent legislation on those standards, as well as on the penalties for noncompliance with the standards.

8.1 Admissibility of statements of Counsel as evidence of a good faith belief

The U.S. Supreme Court has said that the statements of counsel in legal briefs are inadmissible as evidence:

This finding of a continuing investigation, which forms the foundation of the majority opinion, comes from statements of counsel made during the appellate process. As we have said of other unsworn statements which were not part of the record and therefore could not have been considered by the trial court: "Manifestly, [such statements] cannot be properly considered by us in the disposition of [a] case." Adickes v. Kress & Co., 398 U.S. 144, 157-158, n. 16. While I do not question the good faith of Government counsel, it is not the business of appellate courts to make decisions on the basis of unsworn matter not incorporated in a formal record. [United States v. Lovasco, 431 U.S. 783, 97 S.Ct. 2044, 52 L.Ed. 2d 752 (1977); Justice Stevens, Dissenting]

8.2 The U.S. Supreme Court's opinion on expert advice

On the subject of expert advice about the requirement to file tax returns, the U.S. Supreme Court has said the following:

1 *This case is not one in which a taxpayer has relied on the erroneous advice of counsel concerning a question*
2 *of law. Courts have frequently held that "reasonable cause" is established when a taxpayer shows that*
3 *he reasonably relied on the advice of an accountant or attorney that it was unnecessary to file a return,*
4 *even when such advice turned out to have been mistaken. See, e.g., United States v. Kroll, 547 F.2d.*
5 *393, 395, 396 (CA7 1977); Commissioner v. American Assn. of Engineers Employment, Inc., 204 F.2d. 19,*
6 *21 (CA7 1953); Burton Swartz Land Corp. v. Commissioner, 198 F.2d. 558, 560 (CA5 1952); Haywood Lumber*
7 *& Mining Co. v. Commissioner, 178 F.2d. at 771; Orient Investment & Finance Co. v. Commissioner, 83*
8 *U.S.App.D.C. at 75, 166 F.2d. at 603; Hatfried, Inc. v. Commissioner, 162 F.2d. at 633-635; Girard*
9 *Investment Co. v. Commissioner, 122 F.2d. at 848; Dayton Bronze Bearing Co. v. Gilligan, 281 F. 709, 712*
10 *(CA6 1922). This Court also has implied that, in such a situation, reliance on the opinion of a tax*
11 *adviser may constitute reasonable cause for failure to file a return. See Commissioner v. Lane-Wells Co.,*
12 *321 U.S. 219 (1944) (remanding for determination whether failure to file return was due to reasonable*
13 *cause, when taxpayer was advised that filing was not required).*

14 *When an accountant or attorney advises a taxpayer on a matter of tax law, such as whether a liability exists,*
15 *it is reasonable for the taxpayer to rely on that advice. Most taxpayers are not competent to discern error in*
16 *the substantive advice of an accountant or attorney. To require the taxpayer to challenge the*
17 *attorney, to seek a "second opinion," or to try to monitor counsel on the provisions of the Code*
18 *himself would nullify the very purpose of seeking the advice of a presumed expert in the first place. See*
19 *Haywood Lumber, supra, at 771. "Ordinary business care and prudence" do not demand such actions."*
20 *[United States v. Boyle, 469 U.S. 241, 250-01 (1985)]*

21 **8.3 The "Reasonable Basis" Standard**

22 Although neither the American Bar Association (A.B.A.) nor the AICPA directly regulates tax practice, each has a
23 professional code (the ABA's Model Rules of Professional Conduct and the AICPA's Code of Professional Ethics), and each
24 has committees that occasionally issue opinions dealing specifically with tax practice. In 1965 the ABA's Standing
25 Committee on Ethics issued Formal Opinion 314, adopting the infamous "reasonable basis" for the position, with no attendant
26 duty to disclose or "red flag" the position on the return. In 1977 the AICPA adopted a similar "reasonable support" standard.

27 Opinion 314 characterized the giving of tax advice and the representation of clients under tax audit as adversarial, and
28 concluded that the lawyer's role in each should be governed by the same ethical rules governing litigation. The failure to
29 distinguish between advising with respect to a return, and representing the client under audit, prompted many to question the
30 Opinion and to predict serious erosion of the voluntary compliance system. Nonetheless, the reasonable basis standard
31 prevailed, perhaps because it mirrored the tax system's standard for taxpayer behavior: the no-fault penalty of section 6662(d)
32 was not introduced until 1982, so that only the negligence penalty was available to curtail taxpayer manipulation of the
33 system. A reasonable basis for the return position thus shielded both the client and the lawyer from sanctions.

34 Because reliance on advice of a lawyer after full disclosure provides a defense of criminal sanctions and the negligence and
35 fraud penalties, and because some lawyers interpreted the reasonable basis standard as permitting favorable opinions on very
36 dubious positions, the situation deteriorated seriously in the 1970's. Taxpayers sought favorable opinions to insure against
37 penalties, and lawyers stretched the reasonable basis standard to accommodate the clients' tax-minimizing goals, particularly
38 in the area of tax shelter offerings. As one judge observed in acquitting a taxpayer of criminal charges:

39 *"Surely it would be unfair to judge the client's criminal liability on a stricter standard than his lawyer's ethical*
40 *obligation. [. . .]*

41 *The scheme in the instance case is a very aggressive one. The Court is somewhat shocked that it was approved*
42 *by competent counsel. [. . .] the planning, particularly the A.B.A. opinion, tends to take a rather cavalier attitude*
43 *towards obviously questionable schemes.*
44 *[United States v. Yorke, unpublished opinion, D.Md. July 19, 1976]*

45 The ABA's Standing Committee reacted to the mounting criticism by issuing Formal Opinion 346 in 1981, setting forth
46 stricter guidelines for the issuance of "tax opinions" in publicly offered tax shelters. For such offerings, the reasonable basis
47 standard is replaced with requirements that the lawyer assess the likelihood that the claimed tax benefit will be realized by
48 the investors. The Treasury amended Treasury Circular 230 to incorporate the tax shelter standards of Opinion 346.

49 Meanwhile, the Congress decided in 1982 to enact the no-fault penalty of section 6662(d), under which a taxpayer (but not
50 his advisor) could be penalized for understatements of income even in the absence of negligence. Enactments of section
51 6662(d) created a disturbing anomaly: lawyers and accountants apparently could freely advise clients to take a position on a
52 return if there was any reasonable basis for it; taxpayers who reported such positions, without disclosing them, would be
53 liable for the penalty unless there was substantial authority for the position or the position was "red-flagged" on the return.

1 The legislative history of section 6662(d) reveals that Congress intended the “substantial authority” standard to be stricter
2 than the “reasonable basis” standard. On the other hand, the “substantial authority” standard is less strict than, and requires
3 less authority than, a “more likely than not to succeed” standard, which section 6662(d) applies to tax shelter items.

4 **8.4 ABA Opinion 85-352**

5 In 1985 the ABA issued Opinion 85-352, in which it abandoned the “reasonable basis” standard, but opted for a completely
6 new standard to replace it: the new standard requires that the return position have “some realistic possibility of success” if
7 litigated. The ABA clearly rejected the more stringent “substantial authority” and “more likely than not” standards, and opted
8 instead for a litigation-oriented standard akin to Rule 11 of the Federal Rules of Civil Procedure. As Opinion 85-352 states:

9 *In summary, a lawyer may advise a reporting position on a return even where the lawyer believes the position*
10 *probably will not prevail, there is no “substantial authority” in support of the position, and there will be no*
11 *disclosure of the position on the return. However, the position to be asserted must be one which the lawyer in*
12 *good faith believes is warranted in existing law or can be supported by a good faith argument for an extension,*
13 *modification or reversal of existing law. This requires that there is some realistic possibility of success if the*
14 *matter is litigated. In addition, in his role as advisor, the lawyer should refer to potential penalties and other*
15 *legal consequences the client take the position advised.*

16 The response to this Opinion was not uniformly enthusiastic. Many believed that the ABA had not sufficiently addressed the
17 problems created by the reasonable basis standard. In response, the ABA appointed a Special Task Force to study the new
18 standard. It concluded that the “some realistic possibility of success” standard was intended to be stricter than the “reasonable
19 basis” standard as interpreted by many lawyers. To provide some guidance, the Special Task Force stated that a position
20 having only a 5% or 10% chance of success would not meet the new standard, but that one approaching a 30% chance of
21 success should meet the standard. Report of the Special Task Force on Formal Opinion 85-352, 39 Tax Lawyer 635, 638
22 (1986). The new standard is thus stricter than the “reasonable basis” standard, but more lenient than the “substantial
23 authority” standard.

24 Obviously, Opinion 85-352 did not cure the anomaly created by the taxpayer standard of section 6662(d) (substantial
25 authority) being stricter than the standard governing lawyers (reasonable basis and later “some realistic possibility of
26 success”).

27 **8.5 Treasury Circular 230**

28 “Circular 230” is the shorthand description of regulations issued by the Treasury Department governing practice before the
29 IRS. Congress granted the Treasury Department authority to “regulate the practice of representatives of persons” before the
30 Department and to suspend or disbar representatives who are “incompetent” or “disreputable” or who “violate regulations.”
31 31 U.S.C. §330. Regulations issued under this statute are found in Part 10 of Title 31 of the Code of Federal Regulations and
32 in Treasury Circular 230, as revised from time to time. Treasury Circular 230 governs all persons authorized to practice
33 before the IRS: lawyers, accountants, enrolled actuaries, and enrolled agents.

34 The right to practice before the IRS is statutory. 5 U.S.C. §500. Lawyers in good standing and certified public accountants
35 have a statutory right to practice before the Service, so long as they file written declarations of their qualifications. Enrolled
36 agents are individuals who lack the special training of lawyers and certified public accountants, but who qualify for practice
37 before the IRS by passing certain examinations or by past employment with the IRS. 5 U.S.C. §500. Enrolled actuaries are
38 authorized by section 10.3(d) of Treasury Circular 230 to practice before the Service.

39 As part of the 1998 Taxpayer Bill of Rights Act 3, Congress extended the common-law privilege of confidentiality of
40 communication historically enjoyed by attorneys and clients to tax advice furnished to a taxpayer-client by any individual
41 who is authorized to practice before the Treasury. This new uniform privilege, contained in Code section 7525, applies to
42 tax advice given after July 22, 1998. The new privilege applies only in non-criminal tax matters before the IRS and non-
43 criminal tax proceedings in federal court brought by or against the United States. The privilege does not apply to
44 communications concerning tax shelters (as defined in section 6662(d)(2)(c)(iii)) between a federally-authorized tax
45 practitioner and a corporation or any of its shareholders or agents. The legislative history cautions that the new privilege
46 applies only in circumstances in which the attorney-client privilege would exist, and notes that information disclosed to an
47 attorney for the purpose of preparing the client’s tax return is not privileged.

1 Thus, not everyone is entitled to practice before the IRS, and the Treasury Department is obligated by statute to regulate the
2 practice of tax law before the IRS. Because the organized bar does not enforce its standard of conduct, such enforcement is
3 left to the states, which show little interest in tax related issues. Thus, if there is to be a uniform standard for all who practice
4 before the Service, and if the enforcement of the standard is to result in disciplinary action against offenders, the Treasury
5 Department, through Circular 230, must establish and enforce the standards.

6 Between 1986 and 1994 there was controversy over proposed amendments to Circular 230 that would have permitted
7 censuring those who advised return positions that could have subjected the taxpayer to the substantial understatement penalty
8 of section 6662(d). In 1994 the Treasury withdrew these controversial proposals and amended Circular 230 to conform with
9 the “realistic possibility of success” standard adopted by Congress for return preparers under section 6694. In the
10 “Explanation of Changes” contained in the final adoption of the amendments, the Treasury Department explained its
11 reasoning for adopting the “realistic possibility of success” standard:

12 *To promote consistency in disclosure standards, the Circular 230 rules are patterned after the section 6694 rules*
13 *and, therefore, a signing preparer must actually disclose (rather than merely advise disclosure of) nonfrivolous*
14 *return positions that do not satisfy the realistic possibility of success standard. Because Treasury believes the*
15 *realistic possibility standard is distinct from the not frivolous standard, these amendments to Circular 230 also*
16 *distinguish between these two standards.*

17 **9 Credibility of Revenue Rulings**

18 *The IRS's consistent interpretation of Treasury Regulation § 1.104-1(b) through Revenue Rulings is entitled to*
19 *deference. As the Supreme Court has explained:*

20 *[Revenue] Rulings simply reflect the agency's longstanding interpretation of its own regulations. Because that*
21 *interpretation is reasonable, it attracts substantial judicial deference. Treasury regulations and interpretations*
22 *long continued without substantial change, applying to unamended or substantially reenacted statutes, are*
23 *deemed to have received congressional approval and have the effect of law.*

24 *United States v. Cleveland Indians Baseball Co., 532 U.S. 200, 220 (2001) (internal citations and quotation marks*
25 *omitted). The IRS's long-standing interpretation of Treasury Regulation § 1.104-1(b) through Revenue Rulings*
26 *is reasonable, and thus entitled to substantial deference.*
27 *[Sewards v. Commissioner of Internal Revenue, 12-72985, *9 (9th Cir. 5-12-2015)]*

28 **10 Who is subject to the I.R.C.?**

29 **10.1 Presumptions about law or who is subject to it are prohibited**

30 Black's Law Dictionary, Sixth Edition, defines “presumption” as follows:

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

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

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

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

48 American Jurisprudence Legal Encyclopedia 2d defines “presumption” as follows:

American Jurisprudence 2d
Evidence, §181

A presumption is neither evidence nor a substitute for evidence.⁸ Properly used, the term "presumption" is a rule of law directing that if a party proves certain facts (the "basic facts") at a trial or hearing, the factfinder must also accept an additional fact (the "presumed fact") as proven unless sufficient evidence is introduced tending to rebut the presumed fact.⁹ In a sense, therefore, a presumption is an inference which is mandatory unless rebutted.¹⁰

The underlying purpose and impact of a presumption is to affect the burden of going forward.¹¹ Depending upon a variety of factors, a presumption may shift the burden of production as to the presumed fact, or may shift both the burden of production and the burden of persuasion.¹²

A few states have codified some of the more common presumptions in their evidence codes.¹³ Often a statute will provide that a fact or group of facts is prima facie evidence of another fact.¹⁴ Courts frequently recognize this principle in the absence of an explicit legislative directive.¹⁵

Under the rules of Constitutional due process:

1. Presumptions may not be used to transcend the constraints of the Constitution:

"The power to create [false] presumptions is not a means of escape from constitutional restrictions,"
[*New York Times v. Sullivan*, 376 U.S. 254 (1964)]

2. All persons are presumed innocent until proven guilty with evidence. That means that everyone must be presumed to be a "nontaxpayer" not subject to the I.R.C. until they are proven with evidence to be a "taxpayer" as defined in 26 U.S.C. §7701(a)(14).

The presumption of innocence, although not articulated in the Constitution, is a basic component of a fair trial under our system of criminal justice. Long ago this Court stated:

The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic and elementary, and its enforcement lies at the foundation of the administration of our criminal law.
[*Coffin v. United States*, 156 U.S. 432, 453 (1895).]

3. Beliefs and opinions, including "presumptions", are forbidden to be used as evidence by the Federal Rules of Evidence:

Federal Rules of Evidence
Rule 610. Religious Beliefs or Opinions

Evidence of the beliefs or opinions of a witness on matters of religion is not admissible for the purpose of showing that by reason of their nature the witness' credibility is impaired or enhanced.
[SOURCE: <http://www.law.cornell.edu/rules/fre/rules.htm#Rule610>]

⁸ *Levasseur v Field* (Me) 332 A.2d. 765; *Hinds v John Hancock Mut. Life Ins. Co.*, 155 Me 349, 155 A.2d. 721, 85 A.L.R.2d. 703 (superseded by statute on other grounds as stated in *Poitras v R. E. Glidden Body Shop, Inc.* (Me) 430 A.2d. 1113); *Connizzo v General American Life Ins. Co.* (Mo App) 520 S.W.2d. 661.

⁹ Inferences and presumptions are a staple of our adversary system of factfinding, since it is often necessary for the trier of fact to determine the existence of an element of a crime—that is an ultimate or elemental fact—from the existence of one or more evidentiary or basic facts. *County Court of Ulster County v Allen*, 442 U.S. 140, 60 L.Ed.2d. 777, 99 S.Ct. 2213.

¹⁰ *Legille v Dann*, 178 U.S.App.DC. 78, 544 F.2d. 1, 191 USPQ 529; *Murray v Montgomery Ward Life Ins. Co.*, 196 Colo. 225, 584 P.2d. 78; *Re Estate of Borom* (Ind App) 562 N.E.2d. 772; *Manchester v Dugan* (Me) 247 A.2d. 827; *Ferdinand v Agricultural Ins. Co.*, 22 N.J. 482, 126 A.2d. 323, 62 A.L.R.2d. 1179; *Smith v Bohlen*, 95 N.C.App. 347, 382 S.E.2d. 812, affd 328 N.C. 564, 402 S.E.2d. 380; *Larmay v Van Etten*, 129 V.t. 368, 278 A.2d. 736; *Martin v Phillips*, 235 Va 523, 369 S.E.2d. 397.

¹¹ Federal Rule of Evidence 301.

¹² §198.

¹³ California Evidence Code §§621 et seq.; Hawaii Rules of Evidence, Rules 303, 304; Oregon Evidence Code, Rule 311.

¹⁴ California Evidence Code §602; Alaska Rule of Evidence, Rule 301(b); Hawaii Rule of Evidence, Rule 305; Maine Rule of Evidence, Rule 301(b); Oregon Rule of Evidence, Rule 311(2); Vermont Rule of Evidence, Rule 301(b); Wisconsin Rule of Evidence, Rule 301.

¹⁵ *American Casualty Co. v Costello*, 174 Mich App 1, 435 N.W.2d. 760; *Glover v Henry* (Tex App Eastland) 749 S.W.2d. 502.

4. Presumptions are not evidence and cannot be used as a substitute for evidence.

This court has never treated a presumption as any form of evidence. See, e.g., [A.C. Aukerman Co. v. R.L. Chaides Constr. Co.](#), 960 F.2d. 1020, 1037 (Fed.Cir.1992) (“[A] presumption is not evidence.”); see also [Del Vecchio v. Bowers](#), 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) (“[A presumption] cannot acquire the attribute of evidence in the claimant's favor.”); [New York Life Ins. Co. v. Gamer](#), 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) (“[A] presumption is not evidence and may not be given weight as evidence.”). Although a decision of this court, [Jensen v. Brown](#), 19 F.3d. 1413, 1415 (Fed.Cir.1994), dealing with presumptions in VA law is cited for the contrary proposition, the Jensen court did not so decide. [Ruten v. West, 142 F.3d. 1434 C.A.Fed.,1998]

5. No judge has or can have the delegated authority to convert a presumption into evidence. If he does, he is:

5.1. Entertaining “political question” in violation of the separation of powers and acting as a legislative rather than judicial officer. See:

[Political Jurisdiction](#), Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

5.2. Establishing a state sponsored religion where presumption serves as the equivalent of religious faith. See:

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

5.3. “Legislating from the bench” as an officer within the legislative rather than judicial branch, if the conversion from presumption to evidence relates to a statute that is not “positive law”. In effect, he is “creating law” that was not otherwise legal evidence of an obligation. This, in polite terms, is called “judicial activism” and judges who engage in it are subject to impeachment from the bench.

6. Presumptions that impair constitutionally protected rights are a violation of due process:

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

7. Statutes that create presumptions that impair constitutionally guaranteed rights are a violation of due process of law.

*“But where the conduct or fact, the existence of which is made the basis of the statutory presumption, itself falls within the scope of a provision of the Federal Constitution, a further question arises. **It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.** And the state may not in this way interfere with matters withdrawn from its authority by the Federal Constitution, or subject an accused to conviction for conduct which it is powerless to proscribe.”*
[Bailey v. State of Alabama, 219 U.S. 219 (1911)]

8. Any violation of the above requirements is a violation of due process of law that renders a void judgment that is unenforceable.

“A judgment rendered in violation of due process is void in the rendering State and is not entitled to full faith and credit elsewhere. [Penny v. Neff](#), 95 U.S. 714, 732-733 (1878).”
[World-Wide Volkswagen Corp. v. Woodson, [444 U.S. 286](#) (1980)]

It is a violation of due process to “assume” or “presume” anything in a legal setting. “Presumption”, in fact, is the OPPOSITE of “due process”, as the definition of “due process” admits in Black’s Law Dictionary:

“Due process of law. *Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the settled maxims of law permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs. **A course of legal proceedings according to those rules and principles which have been established in our systems of jurisprudence for the enforcement and protection of private rights.** To give such proceedings any validity, there must be a tribunal competent by its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, **he must be brought within its jurisdiction by service of process within the state, or his voluntary appearance.** [Penny v. Neff](#), 96 U.S. 733, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard,*

1 by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on
2 the question of right in the matter involved. **If any question of fact or liability be**
3 **conclusively be presumed [rather than proven] against him, this is not due**
4 **process of law [and in fact is a VIOLATION of due process.]**
5 [Black's Law Dictionary, Sixth Edition, p. 500; Emphasis added]

6 Furthermore, even with evidence, the federal courts do not have the authority to declare anyone a "taxpayer". Only YOU can
7 do it, because only you can determine whether you want to be a customer of government protection called a "taxpayer"! Only
8 AFTER you have made that decision, called yourself a "taxpayer", or acted like a "taxpayer" by Invoked the protection
9 franchise agreement called the Internal Revenue Code, Subtitle A in your defense may the government or the court enforce
10 it against you.

11 "And by statutory definition the term "taxpayer" includes any person, trust or estate subject to a tax imposed by
12 the revenue act. ...Since the statutory definition of taxpayer is exclusive, the federal [and state] courts do not have
13 the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."
14 [C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d.18 (1939)]

15 Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether
16 or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) **This**
17 **Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions**
18 **brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the**
19 **instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)**
20 (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).
21 Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.
22 [[Rowen v. U.S., 05-3766MMC. \(N.D.Cal. 11/02/2005\)](#)]

23 If the federal courts cannot declare you to be a "taxpayer" directly, they cannot do it indirectly by PRESUMING you are
24 one!:

25 "**It is almost unnecessary to say, that what the legislature cannot do directly, it cannot do indirectly.** The stream
26 can mount no higher than its source. The legislature cannot create corporations with illegal powers, nor grant
27 unconstitutional powers to those already granted."
28 [Gelpcke v. City of Dubuque, 68 U.S. 175, 1863 W.L. 6638 (1863)]
29

30 "**Congress cannot do indirectly what the Constitution prohibits directly.**"
31 [Dred Scott v. Sandford, 60 U.S. 393, 1856 W.L. 8721 (1856)]
32

33
34 "In essence, the district court used attorney's fees in this case as an alternative to, or substitute for, punitive
35 damages (which were not available). **The district court cannot do indirectly what it is prohibited from doing**
36 **directly.**"
37 [Simpson v. Sheahan, 104 F.3d. 998, C.A.7 (Ill.) (1997)]
38

39
40 "**It is axiomatic that the government cannot do indirectly (i.e. through funding decisions) what it cannot do**
41 **directly.**"
42 [Com. of Mass. v. Secretary of Health and Human Services, 899 F.2d. 53, C.A.1 (Mass.) (1990)]
43

44
45 "Almost half a century ago, this Court made clear that the government "may not enact a regulation providing
46 that no Republican ... shall be appointed to federal office." Public Workers v. Mitchell, 330 U.S. 75, 100, 67 S.Ct.
47 556, 569, 91 L.Ed. 754 (1947). What the *78 **First Amendment precludes the government**2739 from**
48 **commanding directly, it also precludes the government from accomplishing indirectly. See Perry, 408 U.S., at**
49 **597, 92 S.Ct., at 2697 (citing Speiser v. Randall, 357 U.S. 513, 526, 78 S.Ct. 1332, 1342, 2 L.Ed.2d. 1460**
50 **(1958))**; see supra, at 2735."
51 [Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, U.S.Ill. (1990)]
52

53 "**Similarly, numerous cases have held that governmental entities cannot do indirectly that which they cannot**
54 **do directly. See *841 Board of County Comm'rs v. Umbehr, 518 U.S. 668, 674, 116 S.Ct. 2342, 135 L.Ed.2d.**
55 **843 (1996) (holding that the First Amendment protects an independent contractor from termination or**
56 **prevention of the automatic renewal of his at-will government contract in retaliation for exercising his freedom**
57 **of speech); El Dia, Inc. v. Rossello, 165 F.3d. 106, 109 (1st Cir.1999) (holding that a government could not**
58 **withdraw advertising from a newspaper which published articles critical of that administration because it**
59 **violated clearly established First Amendment law prohibiting retaliation for the exercising of freedom of**

1 speech); North Mississippi Communications v. Jones, 792 F.2d. 1330, 1337 (5th Cir.1986) (same). The
2 defendants violated clearly established Due Process and First Amendment law by boycotting the plaintiffs'
3 business in an effort to get them removed from the college."
4 [Kinney v. Weaver, 111 F.Supp.2d. 831, E.D.Tex. (2000)]

5 A violation of due process has occurred if anyone in the government, including the judge or the prosecutor, PRESUMES
6 anything that impairs your constitutional rights. This includes the most damaging presumption of all, which is that you are a
7 statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 domiciled in a place that has no rights. The "territories" they are talking
8 about below is the "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10) where all "taxpayers" maintain a domicile
9 pursuant to 26 U.S.C. §911(d)(3)!

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

26 The above false presumption is rebutted with evidence using the following forms that we encourage you to use during
27 litigation:

- 28 1. Citizenship, Domicile, and Tax Status Options, Form #10.003
29 <http://sedm.org/Forms/FormIndex.htm>
30 2. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
31 <http://sedm.org/Forms/FormIndex.htm>

32 The most prevalent unconstitutional presumptions engaged in by the government in tax trials are the following:

- 33 1. That you are a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 as described above. Instead, you are a constitutional
34 but not statutory "citizen" and a "non-resident non-person" pursuant to 8 U.S.C. §1101(a)(21) as described in the above
35 two documents. See:
36

<u>Why You Are a "national", "state national", and Constitutional but not Statutory Citizen</u> , Form #05.006 http://sedm.org/Forms/FormIndex.htm

37 2. That the defendant is a "taxpayer". The foundation of American jurisprudence requires that ALL are presumed to be
38 innocent until proven guilty, which means that they are presumed to be a "nontaxpayer" until proven to be a "taxpayer".
39 In fact, it is a CRIME pursuant to 18 U.S.C. §912 to be a "taxpayer" if you did not already serve in a public office within
40 the U.S. government BEFORE you filled out any tax forms because the I.R.C. doesn't authorize the CREATION of
41 public offices or allow them to be exercised outside the place designated in 4 U.S.C. §72! See:
42

<u>Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?</u> , Form #05.013 http://sedm.org/Forms/FormIndex.htm
--

43 3. That the Internal Revenue Code is legal evidence of an obligation. We prove in section 10.5 that this is simply not the
44 case.
45 4. That the word "includes" as defined in 26 U.S.C. §7701(c) allows them to add anything they want to a definition within
46 the Internal Revenue Code. This violates the rules of statutory construction and due process of law. It also causes the
entire Internal Revenue Code itself to act in effect as a "statutory presumption" and a state-sponsored religion based on
belief rather than evidence:

47 "It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v.
48 Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed
49 in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe
50 legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who
51 has not even read it."

1 [Meese v. Keene, 481 U.S. 465, 484 (1987)]

2 **"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's**
3 **ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
4 of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a
5 rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western
6 Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96
7 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,
8 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
9 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
10 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
11 [Stenberg v. Carhart, 530 U.S. 914 (2000)]

- 12 5. That ALL EARNINGS are "income" or "taxable income" or "gross income". This is not the case. Only earnings
13 connected with a "trade or business" and a public office in the U.S. government or originating from within the
14 government are "income".

15 *"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909*
16 *(Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.--), the broad contention*
17 *submitted on behalf of the government that all receipts—everything that comes in—are income within the proper*
18 *definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever*
19 *form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term*
20 *'income' has no broader meaning in the 1913 act than in that of 1909 (see Stratton's Independence v. Howbert,*
21 *231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136), and for the present purpose we assume there is no difference in its*
22 *meaning as used in the two acts."*
23 [Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

25 *"Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909 (36 Stat. 112)*
26 *in the 16th Amendment, and in the various revenue acts subsequently passed."*
27 [Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174 (1926)]

29 *"As repeatedly pointed out by this court, the Corporation Tax Law of 1909, imposed an excise or privilege tax,*
30 *and not in any sense, a tax upon property or upon income merely as income. It was enacted in view of the*
31 *decision of Pollock v. Farmer's Loan & T. Co., 157 U.S. 429, 29 L.Ed. 759, 15 Sup. St. Rep. 673, 158 U.S. 601,*
32 *39 L.Ed. 1108, 15 Sup.Ct.Rep. 912, which held the income tax provisions of a previous law to be unconstitutional*
33 *because amounting in effect to a direct tax upon property within the meaning of the Constitution, and because*
34 *not apportioned in the manner required by that instrument."*
35 [U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup.Ct. 24 (1913)]

37 *"The conclusion reached in the Pollock case.. recognized the fact that taxation on income was, in its nature, an*
38 *excise..."*
39 [Brushaber v. Union Pacific Railroad Co., 240 U.S. 1, 16-17 (1916)]

- 40 6. That the only way you can escape tax liability is to be "exempt". In fact, one can be "not subject", without being either
41 "exempt" or an "exempt individual". That condition is described in 26 U.S.C. §7701(a)(31). See:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13

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

- 42 7. That the IRS has the lawful authority to assess you with a tax liability without your consent. This is false, as proven
43 below:

Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent,
Form #05.011

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

44 If you would like to learn more about the above false presumptions, see:

Flawed Tax Arguments to Avoid, Form #08.004

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

10.2 Definitions in the Internal Revenue Code limit themselves to government and federal territory only

The best way to challenge illegal or extraterritorial enforcement activity by the government is to use the definitions and the rules of statutory construction to show that you are either not located in a place that the code applies or are not the proper subject of the enforcement. Most of the illegal enforcement of the Internal Revenue Code is instituted by violating the Rules of Statutory Construction and Interpretation. The following memorandum of law explains in detail all the techniques for violating these rules to illegally extending the jurisdiction of the national government. It also explains how to oppose such illegal and unconstitutional abuses.

Legal Deception, Propaganda, and Fraud, Form #05.014
<https://sedm.org/Forms/FormIndex.htm>

For a summary of the basic Rules of Statutory Construction, see:

1. Section 13 of the above document.
2. Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
<https://sedm.org/Litigation/LitIndex.htm>
3. Citizenship Status v. Tax Status, Form #10.011, Section 15
<http://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

Attempts to illegally enforce statutory franchise codes by violating the Rules of Statutory Construction and Interpretation result in the crime of criminal identity theft, as exhaustively documented in the following:

Government Identity Theft, Form #05.046
<https://sedm.org/Forms/FormIndex.htm>

Aside from the Constitution itself, the Rules of Statutory Construction and Interpretation are the MAIN limitation upon government power. Any and every attempt to undermine, ignore, or interfere with attempts to enforce or impose them has been identified by the U.S. Congress as the essence of COMMUNISM itself! Communism itself is legally defined as a failure or refusal to recognize the limits on government jurisdiction and authority.

TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.
Sec. 841. - Findings and declarations of fact

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges [including immunity from prosecution for their wrongdoing in violation of Article I, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes", Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman Trafficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means

1 whereby individuals are seduced [illegally KIDNAPPED via identity theft!, Form #05.046] into the service
2 of the world Communist movement [using FALSE information returns and other PERJURIOUS
3 government forms, Form #04.001], trained to do its bidding [by FALSE government publications and
4 statements that the government is not accountable for the accuracy of, Form #05.007], and directed and
5 controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form #05.030] in the
6 conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be
7 outlawed

8 **10.3 Statutes with no implementing regulations only apply to the government and NOT you**

9 In addition to looking at the definitions, another way to determine whether a statute applies to the government only or to the
10 general public is to look at whether it has implementing regulations published in the Federal Register. If they do NOT have
11 such regulations, then the statute can only be enforced against the following:

- 12 1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1) .
- 13 2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C.](#)
14 [§553](#)(a)(2) .
- 15 3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

16 Nearly all of the statutes allegedly enforcing the Internal Revenue Code in fact DO NOT have implementing regulations and
17 therefore only apply to the above subjects, per the Administrative Procedure Act and the Federal Register Act. You can use
18 this knowledge in an IRS due process meeting to challenge illegal enforcement using the following:

IRS Due Process Meeting Handout, Form #03.008
<https://sedm.org/Forms/FormIndex.htm>

19 For more on how to challenge enforcement jurisdiction in court using this information ,see:

Federal Enforcement Authority Within States of the Union, Form #05.032
<https://sedm.org/Forms/FormIndex.htm>

20 **10.4 The I.R.C. repealed itself and all prior revenue statutes when it was codified in 1939**

21 There have been three major versions of the Internal Revenue Code since its inception: 1939; 1954, 1986. If you trace the
22 history of the current Internal Revenue Code, you will find that it began with the 1939 code. All revenue laws prior to the
23 1939 I.R.C. were repealed when the 1939 code was enacted, as evidenced by 53 Stat. 1, Section 4. In addition to repealing
24 all the previous revenue laws, the 1939 code repealed itself! Below is the language of the repeal:

25 *AN ACT*

26 *To consolidate and codify the internal revenue laws of the United States.*

27 *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*
28 *That the laws of the United States hereinafter codified and set forth as a part of this act under the heading*
29 *"Internal Revenue Title" are hereby enacted into law.*

30 *SEC. 2. CITATION.—This act and the internal revenue title incorporated herein shall be known as the Internal*
31 *Revenue Code and may be cited as "I. R. C.".*

32 *SEC. 3. EFFECTIVE DATE.—Except as otherwise provided herein, this act shall take effect on the day following*
33 *the date of its enactment.*

34 *SEC. 4. REPEAL AND SAVINGS PROVISIONS.—(a) The Internal Revenue Title, as hereinafter set forth, is*
35 *intended to include all general laws of the United States and parts of such laws, relating exclusively to internal*
36 *revenue, in force on the 2d day of January 1939 (1) of a permanent nature and (2) of a temporary nature if*
37 *embraced in said Internal Revenue Title. In furtherance of that purpose, all such laws and parts of laws codified*
38 *herein, to the extent they relate exclusively to internal revenue, are repealed, effective, except as provided in*
39 *section 5, on the day following the date of the enactment of this act.*

40 *(b) Such repeal shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or*
41 *commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue,*

1 and may be enforced in the same manner, as if said repeal had not been made; nor shall any office, position,
2 employment, board, or committee, be abolished by such repeal, but the same shall continue under the pertinent
3 provisions of the Internal Revenue Title.

4 (c) All offenses committed, and all penalties or forfeitures incurred under any statute hereby repealed, may be
5 prosecuted and punished in the same manner and with the same effect as if this act had not been passed.

6 (d) All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or
7 for the recovery of penalties or forfeitures, hereby repealed shall not be affected thereby, but all suits,
8 proceedings, or prosecutions, whether civil or criminal, for causes arising, or acts done or committed, prior to
9 said repeal, may be commenced and prosecuted within the same time as if this act had not been passed.

10 (e) The authority vested in the President of the United States, or in any officer or officers of the Treasury
11 Department, by the law as it existed immediately prior to the enactment of this act, hereafter to give publicity to
12 tax returns required under any internal revenue law in force immediately prior to the enactment of this act or any
13 information therein contained, and to furnish copies thereof and to prescribe the terms and conditions upon which
14 such publicity may be given or such copies furnished, and to make rules and regulations with respect to such
15 publicity, is hereby preserved. And the provisions of law authorizing such publicity and prescribing the terms,
16 conditions, limitations, and restrictions upon such publicity and upon the use of the information gained through
17 such publicity and the provisions of law prescribing penalties for unlawful publicity of such returns and for
18 unlawful use of such information are hereby preserved and continued in full force and effect.

19 SEC. 5. CONTINUANCE OF EXISTING LAW.—Any provision of law in force on the 2d day of January 1939
20 corresponding to a provision contained in the Internal Revenue Title shall remain in force until the corresponding
21 provision under such Title takes effect.

22 SEC. 6. ARRANGEMENT, CLASSIFICATION, AND CROSS REFERENCES.— The arrangement and
23 classification of the several provisions of the Internal Revenue Title have been made for the purpose of a more
24 convenient and orderly arrangement of the same, and, therefore, no inference, implication or presumption of
25 legislative construction shall be drawn or made by reason of the location or grouping of any particular section
26 or provision or portion thereof, nor shall any out- line, analysis, cross reference, or descriptive matter relating
27 to the contents of said Title be given any legal effect.

28 SEC. 7. EFFECT UPON SUBSEQUENT LEGISLATION.—The enactment of this act shall not repeal nor affect
29 any act of Congress passed since the 2d day of January 1939, and all acts passed since that date shall have full
30 effect as if passed after the enactment of this act; but, so far as such acts vary from, or conflict with, any provision
31 contained in this act, they are to have effect as subsequent statutes, and as repealing any portion of this act
32 inconsistent therewith.

33 SEC. 8. COPIES AS EVIDENCE OF ORIGINAL.—Copies of this act printed at the Government Printing Office
34 and bearing its imprint shall be conclusive evidence of the original Internal Revenue Code in the custody of the
35 Secretary of State.

36 SEC. 9. PUBLICATION.—The said Internal Revenue Code shall be published as a separate part of a volume of
37 the United States Statutes at Large, with an appendix and index, but without marginal references; the date of
38 enactment, bill number, public and chapter number shall be printed as a headnote.

39 SEC. 10. INTERNAL REVENUE TITLE.—The Internal Revenue Title, heretofore referred to, and hereby and
40 herein enacted into law, is as follows:..
41 [Internal Revenue Code of 1939, 53 Stat. 1]

42 You can find the Internal Revenue Code of 1939 language above on the web at:

Internal Revenue Code of 1939

<http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201939.pdf>

43 Subsequent versions of the 1939 code did not enact Title 26 of the U.S. Code into positive law either. There have been two
44 major revisions of the I.R.C. since the 1939 code: 1954 Code and 1986 Code. Both of these codes referred to themselves
45 simply as “amendments”, but what they amended was a repealed code that was dead! If you look at the list of amendments
46 in the 1954 code, it doesn’t even list the sections of the previous 1939 code that were changed, and the reason it doesn’t is
47 because it is amending a dead, inactive, and repealed code! That is why the Internal Revenue Code is not only not positive
48 law, but is not law at all. Instead, it is a “code of repealed laws” that have no force and effect at all against anyone who does
49 not explicitly consent in some way. Consequently, any legal trials based on the Internal Revenue Code are simply religious
50 inquisitions and not valid legal proceedings by any stretch of the imagination.

1 The 'enactment' of the I.R.C. of 1954 was not the enactment into law of *everything* contained in that title, it was only the
2 designation of the 1954 code as the new official "prima facie evidence" of the actual laws being represented by "code" (some
3 of the more significant of which-- such as what is reflected in chapter 24 of the current code-- had been enacted after 1939).
4 That is, prior to the 1954 code, the 1939 code was the official prima facie (conveniently indicative, but not legally definitive)
5 evidence of the actual law-in-force. With the adoption of the 1954 code, the new version became that official "prima facie
6 evidence".

7 Even the limited significance of this "enactment" is not as significant as it appears at first glance, because even the
8 replacement of the 1939 code as prima facie evidence of the statutes is only partial. Section 7851 of the 1954 code contains
9 extensive specifications as to which parts of the 1939 code are replaced by 1954 provisions, and to which specific things
10 those limited replacements apply, making clear that much of the 1939 code remains the official codified representation of the
11 actual statutes. For instance, Section 7851(a)(1)(A) reads as follows:

12 (1) SUBTITLE A.—

13 (A) Chapters 1, 2, 4, and 6 of this title shall apply only with respect to taxable years beginning after December
14 31, 1953, and ending after the date of enactment of this title, and with respect to such taxable years, chapters 1
15 (except sections 143 and 144) and 2, and section 3801, of the Internal Revenue Code of 1939 are hereby repealed.

16 The new 1954 code is a far less useful version, as it turns out. This is because those portions of the 1954 code purporting to
17 represent laws-in-force prior to 1939 (which includes the vast majority of the internal revenue laws currently in effect) are
18 actually just representations of the 1939 code representations of those laws, and with a great deal of consolidation and re-
19 arrangement (ostensibly for the purpose of brevity or better organization). Only those statutes passed since the last 1939
20 code had been published are freshly represented in the 1954 code, a fact expressed in its "Derivation Tables" referenced at
21 the end of this section.

22 The same is true of the "1986 code" (which is, in fact, nothing but the 1954 code with a new name, per Pub. L. 99-514, Sec.
23 2, Oct. 22, 1986, 100 Stat. 2095), which is why the derivation tables for that version contain no references to the 1954 code
24 at all, but refer directly back to the 1939 code as the source from which all older statutory representations are derived.

25 *"Of the 50 titles, only 23 have been enacted into positive (statutory) law. These titles are 1, 3, 4, 5, 9, 10, 11, 13,*
26 *14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 44, 46, and 49. When a title of the Code was enacted into positive*
27 *law, the text of the title became legal evidence of the law. Titles that have not been enacted into positive law are*
28 *only prima facie evidence of the law. In that case, the Statutes at Large still govern."*
29 [United States Government Printing Office Website;
30 SOURCE: <http://www.gpoaccess.gov/uscode/about.html>]

31 *"Certain titles of the Code have been enacted into positive law, and pursuant to section 204 of title 1 of the Code,*
32 *the text of those titles is legal evidence of the law contained in those titles. The other titles of the Code are prima*
33 *facie evidence of the laws contained in those titles. The following titles of the Code have been enacted into positive*
34 *law: 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 40, 44, 46, and 49."*
35 [United States House of Representatives Office of the Law Revision Counsel;
36 SOURCE: <http://uscode.house.gov/about/info.shtml>]

37 It will therefore be observed that title 26 is not an enacted title, either when it was first codified in 1939 or in any enactment
38 since.

39 If you would like to see a history of the genesis of each section of the current Internal Revenue Code published by the U.S.
40 government, see the following:

[Derivations of Code Sections of the Internal Revenue Codes of 1939 and 1954](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #09.011
<http://sedm.org/Litigation/LitIndex.htm>

41 Finally, if you would like exhaustive proof of how the Internal Revenue Code has been used to create a state-sponsored
42 religion in which "presumption" acts as a substitute for religious faith, and the object of worship is the government rather
43 than the true and living God, see:

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

1 **10.5 The I.R.C. is not public law or positive law, but private law that only applies to those who**
2 **individually consent**

3 You can find a list of specific titles of the U.S. Code that are positive law by examining 1 U.S.C. §204. In addition, each
4 Title of the U.S. Code indicates whether or not it contains positive law. As an example, Title One, General provisions, starts
5 out with:

6 *"This title has been made positive law by section 1 of the act of July 30, 1947, ch. 388, 61 Stat. 633, which*
7 *provided in part that: 'Title 1 of the United States Code entitled 'General Provisions,' is codified and enacted*
8 *into positive law and may be cited as '1 U.S.C. Sec....'"*

9 Whereas Title 26 makes no statement that it is positive law. Congress just says that I.R. Codes were "enacted" and how they
10 may be cited, but never explicitly says they are "positive law". That means they don't obligate you to anything without your
11 explicit consent in some form. In that sense, they are "private law" and amount essentially to a contract for federal
12 employment.

13 No reference to the I.R. Code being positive law either in 1 U.S.C. §204 or in the "Title" itself confirms that it is "private
14 law" that applies to specific "persons" rather than "all persons generally".

15 *"The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be*
16 *confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate*
17 *power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27*
18 *N. J. L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every*
19 *contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course,*
20 *to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch.*
21 *In the case of the present statute, the improbability of the United States attempting to make acts done in Panama*
22 *or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue.*
23 *We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the*
24 *statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be*
25 *discussed."*
26 *[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]*

27 *"The law of Congress in respect to those matters do not extend into the territorial limits of the states, but have*
28 *force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national*
29 *government."*
30 *[Caha v. United States, 152 U.S. 211 (March 5, 1894)]*

31 These specific "persons" are public officers who chose to become "effectively connected" with the U.S. Government income.
32 All such "persons" and "individuals" are employees, instrumentalities, agencies within the U.S. Government. They cannot
33 be private parties because the Supreme Court has held that the ability to regulate private conduct is "repugnant to the
34 Constitution":

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

43 This is confirmed, for instance, by:

- 44 1. 26 U.S.C. §6331(a), which is the ONLY person against whom levy and distraint (enforcement) may be instituted.
45 2. 26 U.S.C. §7343, which defines "person" for the purposes of the criminal provisions of the I.R.C. as:

46 *"...an officer or employee of a corporation, or a member or employee of a partnership, who as such officer,*
47 *employee, or member is under a duty to perform the act in respect of which the violation occurs."*

- 48 3. 26 U.S.C. §6671(b), which defines "person" for the purposes of the penalty provisions of the I.R.C. as:

49 *"...an officer or employee of a corporation, or a member or employee of a partnership, who as such officer,*
50 *employee, or member is under a duty to perform the act in respect of which the violation occurs."*

1 Incidentally, the “duty” they are talking about above is fiduciary duty as a “transferee” over federal payments. This fiduciary
2 duty is then defined in 26 U.S.C. §6903. The fiduciary duty was created when you signed up to be a “trustee” for the Social
3 Security Trust by signing and submitting SSA Form SS-5. A trustee is a person who has a fiduciary duty to the Beneficiary
4 of the trust. Your elected representatives in the District of Columbia are the beneficiary of the trust, which has a domicile in
5 the District of Columbia pursuant to Federal Rule of Civil Procedure 17(b). See the following for exhaustive details on this
6 scam:

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

7 Another very important point about codes that are not “positive law” needs to be made here, which is that those codes within
8 the U.S. code which are *not* “positive law”, such as the Internal Revenue Code, are described simply as “prima facie evidence”
9 of law. 1 U.S.C. §204 and the notes thereunder describe the I.R.C. as a “code” or a “title”, but NEVER as a “law”. Below
10 is the text of 1 U.S.C. §204 to demonstrate this:

11 [TITLE 1 > CHAPTER 3 > §204](#)
12 [§204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes](#)
13 [and Supplements](#)

14 *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,*
15 *and of each State, Territory, or insular possession of the United States—*

16 (a) *United States Code.—*

17 *The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together*
18 *with the then current supplement, if any, establish prima facie the laws of the United States, general and*
19 *permanent in their nature, in force on the day preceding the commencement of the session following the last*
20 *session the legislation of which is included: Provided, however, That whenever titles of such Code shall have*
21 *been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the*
22 *courts of the United States, the several States, and the Territories and insular possessions of the United States.*

23 The term “prima facie evidence” is a fancy legal term or “word of art” that simply means “presumed to be law until rebutted
24 with substantive evidence”. “Prima facie” means “presumed”:

25 *“Prima facie.* Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the first
26 *disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary.* State ex
27 *rel. Herbert v. Whims, 68 Ohio App. 39, 28 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption”*
28 *[Black’s Law Dictionary, Sixth Edition, p. 1189]*

29 Based on the discussion of “presumption” at:

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

30 . . .and the detailed coverage of “due process” starting in section 5.4.14 of the [Great IRS Hoax](#), Form #11.302, we know that
31 anything involving “presumption” is not only a Biblical sin under Psalm 19:12-13 and Numbers 15:30, but also is a violation
32 of “due process”.

33 *“The power to create [false] presumptions is not a means of escape from constitutional restrictions,”*
34 *[New York Times v. Sullivan, 376 U.S. 254 (1964)]*

35 *This court has never treated a presumption as any form of evidence. See, e.g., A.C. Aukerman Co. v. R.L. Chaides*
36 *Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992) (“[A] presumption is not evidence.”); see also Del Vecchio v.*
37 *Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) (“[A] presumption] cannot acquire the attribute*
38 *of evidence in the claimant’s favor.”); New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503,*
39 *82 L.Ed. 726 (1938) (“[A] presumption is not evidence and may not be given weight as evidence.”). Although a*
40 *decision of this court, Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994), dealing with presumptions in VA*
41 *law is cited for the contrary proposition, the Jensen court did not so decide.*
42 *[Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998]*

43 *“Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated where its*
44 *application would impair a party’s constitutionally-protected liberty or property interests. In such cases,*

1 *conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v.*
2 *Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-*
3 *640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]"*
4 *[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]*

5 *"But where the conduct or fact, the existence of which is made the basis of the statutory presumption, itself falls*
6 *within the scope of a provision of the Federal Constitution, a further question arises. **It is apparent that a***
7 ***constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any***
8 ***more than it can be violated by direct enactment. The power to create presumptions is not a means of escape***
9 ***from constitutional restrictions.** And the state may not in this way interfere with matters withdrawn from its*
10 *authority by the Federal Constitution, or subject an accused to conviction for conduct which it is powerless to*
11 *proscribe."*
12 *[Bailey v. State of Alabama, 219 U.S. 219 (1911)]*

13 It is a violation of due process to "assume" or "presume" that anything is "law" unless it was enacted into positive law and
14 evidence is entered on the record of same. Positive law is the only legitimate or admissible evidence that the people ever
15 consented to the enforcement of an enactment, and without such explicit consent, no enactment is enforceable nor may it
16 adversely affect a person's rights. Once again, the Declaration of Independence says that all just powers derive from
17 "consent", which implies that any compulsion by government absent consent is unjust. The only exception to this rule is the
18 criminal laws, which could not function properly if consent of the criminal was required. "Presumption", in fact, is the
19 OPPOSITE of "due process", as the definition of "due process" admits in Black's Law Dictionary:

20 *"Due process of law. Law in its regular course of administration through courts of justice. Due process of law*
21 *in each particular case means such an exercise of the powers of the government as the settled maxims of law*
22 *permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe*
23 *for the class of cases to which the one in question belongs. **A course of legal proceedings according to those***
24 ***rules and principles which have been established in our systems of jurisprudence for the enforcement and***
25 ***protection of private rights.** To give such proceedings any validity, there must be a tribunal competent by its*
26 *constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that involves*
27 *merely a determination of the personal liability of the defendant, **he must be brought within its jurisdiction by***
28 ***service of process within the state, or his voluntary appearance.** Pennoyer v. Neff, 96 U.S. 733, 24 L.Ed. 565.*
29 *Due process of law implies the right of the person affected thereby to be present before the tribunal which*
30 *pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard,*
31 *by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on*
32 *the question of right in the matter involved. **If any question of fact or liability be***
33 ***conclusively be presumed [rather than proven] against him, this is not due***
34 ***process of law [and in fact is a VIOLATION of due process.]"***
35 *[Black's Law Dictionary, Sixth Edition, p. 500; Emphasis added]*

36 How do we rebut the false "presumption" that the Internal Revenue Code is law using admissible evidence? One way to
37 rebut the fact that the Internal Revenue Code is "law" is to present section 4 of the Internal Revenue Code of 1939 itself,
38 located in 53 Stat. 1, and show that the code repealed all prior revenue laws as well as itself, and therefore is unenforceable.
39 You can also present 1 U.S.C. §204 to show that it is not "law" or "positive law", but is "presumed to be law". Since all
40 presumption which prejudices Constitutional rights is a violation of due process, then the code cannot be used as a substitute
41 for real positive law evidence. The only reason this wouldn't work in a court of law is because a tyrant judge with a conflict
42 of interest (in violation of 18 U.S.C. §208 and 28 U.S.C. §455) who is subject to IRS extortion won't allow such evidence to
43 be admitted at trial because it is too likely to reduce his federal retirement benefits. However, if we put the evidence in our
44 IRS administrative record BEFORE the trial by attaching it to the certified mail correspondence we send them, and keep the
45 original correspondence and the notarized proof that we mailed it, then the corrupt judge can no longer keep it out of evidence
46 and may not grant a motion "in limine" by the Department of Injustice to exclude it as evidence at trial. Our administrative
47 record with the IRS is ALWAYS admissible as evidence.

48 The authority of the IRS is limited to seeing that a proper "return" (kickback) of U.S. Government property (income) is made
49 by Federal Government "employees" and fiduciaries (Trustees) in the name of "tax". The tax is actually corporate profit that
50 is kicked back to the mother corporation, which is defined as the "United States" in 28 U.S.C. §3002(15)(A). When IRS
51 employees act upon property not within the authority given them by the I.R. Code, they are NOT acting in behalf of the U.S.
52 government and must personally accept the consequences of their illegal actions.

53 IRS employees and government welfare recipients such as tax attorneys have invented a number of specious and false
54 arguments relating to the fact that the I.R.C. is not "positive law". They will try to exploit your legal ignorance in order to
55 deceive you into thinking that it IS positive law by any one of the following statements. Some have observed these false

statements being made by Mr. Rookyard (http://www.geocities.com/b_rookard/) as he was debated him on the Sui Juris Forums (<http://suijuris.net>). The information below was used to “checkmate” him on each of these issues and thereby exposed his fraud to the large audience there. We have cataloged each false statement and provided a rebuttal you can use against it:

1. **FALSE STATEMENT #1:** “Everything in the Statutes at Large is ‘positive law’. The IRC was published in the Statutes at Large. Therefore, the I.R.C. MUST be positive law.”
2. **REBUTTAL TO FALSE STATEMENT #1:** Not everything in the Statutes at Large is “positive law”, in fact. Both the current Social Security Act and the current Internal Revenue Code (the 1986 code) were published in the Statutes at Large and 1 U.S.C. §204 indicate that NEITHER Title 26 (the I.R.C.) nor Title 42 (the Social Security Act) of the U.S. Code are “positive law”. Therefore, this is simply a false statement. If you would like to see the evidence for yourself, here it is:
 - 2.1. 1 U.S.C. §204:
<https://www.law.cornell.edu/uscode/text/1/204>
 - 2.2. 1986 Internal Revenue Code, 100 Stat 2085:
<http://www.fanguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201986.pdf>
 - 2.3. Current Social Security Act: http://www.ssa.gov/OP_Home/ssact/comp-toc.htm
3. **FALSE STATEMENT #2:** “The Statutes at Large, 53 Stat. 1, say the Internal Revenue Code of 1939 was ‘enacted’. Anything that is ‘enacted’ is ‘law’. Therefore, the 1939 I.R.C. and all subsequent versions of it MUST be positive law.”
4. **REBUTTAL TO FALSE STATEMENT #2:** A repeal of a statute can be enacted, and it produces no new “law”. Seeing the word “enacted” in the Statutes of Law does not therefore necessarily imply that new “law” was created. In fact, you can go over both the current version of 1 U.S.C. §204 and all of its predecessors all the way back to 1939 and you will not find a single instance where the Internal Revenue Code has ever been identified as “positive law”. If you think we are wrong, then show us the proof or shut your presumptuous and deceitful mouth.
5. **FALSE STATEMENT #3:** “The Internal Revenue Code does not need to be ‘positive law’ in order to be enforceable. Federal courts and the I.R.S. call it ‘law’ so it must be ‘law’.”
6. **REBUTTAL TO FALSE STATEMENT #3:** The federal courts are a legislatively but not constitutionally foreign jurisdiction with respect to a state national domiciled in his state on land not subject to exclusive federal jurisdiction under Article 1, Section 8, Clause 17 and who has no contracts or fiduciary relationships with the federal government. This is covered extensively in the *Tax Fraud Prevention Manual*, Form #06.008, Chapter 6. Your statement represents an abuse of case law for political rather than legal purposes as a way to deceive people. Even the IRS’ own Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 says that cases below the Supreme Court may not be cited to sustain a position. Furthermore, if you read the cases to which you are referring, you will find out that the party they were talking about was a “taxpayer”. Because the Internal Revenue Code has no liability statute under Subtitle A, then the only way a person can become a “taxpayer” is by consenting to abide by the Code. If he consented, then the code becomes “law” for him. This is why even the U.S. Supreme Court itself refers to the income tax as “voluntary” in *Flora v. United States*, 362 U.S. 145 (1960). Consent is the ONLY thing that can produce “law”, as we covered in previous sections. The I.R.C. is private law, special law, and contract law that only applies to those who explicitly consent by signing a contract vehicle, such as Forms W-4, an SS-5, or a 1040. Since all of these forms produce an obligation, then all of them are contracts. The obligation cannot exist without signing them, nor can the IRS lawfully or unilaterally assess a person on a 1040 form under 26 U.S.C. §6020(b) who does not first consent. See:

What is “law”?, Form #05.048

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

11 **IRS Presumption Rules**

The Internal Revenue Code establishes rules by which STATUTORY “withholding agents” under 26 U.S.C. §7701(a)(16) may determine or PRESUME the civil status of those they are doing business with. The following subsections describe these rules, WHERE and TO WHOM they are applicable, and the burden of proof on the government before they are even applicable.

We emphasize up front that conclusive presumptions which impair constitutional rights are unconstitutional and impermissible. A conclusive presumption is one that the party making it may ACT upon the presumption to enforce or impair rights. It is a violation of constitutional due process for people in states of the Union to be victimized by conclusive presumptions that impair constitutional rights. Therefore, the only people who can be the proper subject of such presumptions are NOT protected by the Constitution because either physically present on federal territory or abroad, or engaged in a public office.

1 For further details on the abuse of presumption to unconstitutionally and criminally impair constitutionally protected rights,
2 see:

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

3 **11.1 IRS Presumption Rules do NOT apply to those domiciled in a Constitutional state and** 4 **protected by the Constitution**¹⁶

5 Those responding to tax collection notices from the IRS must employ presumption rules appearing in IRS regulations in order
6 to avoid becoming the target of illegal collection as statutory “nontaxpayers” and “nonresidents”. Those presumption rules
7 are found in 26 C.F.R. §1.1441-1(b)(3):

8 *26 C.F.R. §1.1441-1 - Requirement for the deduction and withholding of tax on payments to foreign persons.*

9 *(b)General rules of withholding -*

10 *(3)Presumptions regarding payee's status in the absence of documentation -*

11 *(i)General rules.*

12 *A withholding agent that cannot, prior to the payment, reliably associate (within the meaning of paragraph*
13 *(b)(2)(vii) of this section) a payment of an amount subject to withholding (as described in § 1.1441-2(a)) with*
14 *valid documentation may rely on the presumptions of this paragraph (b)(3) to determine the status of the person*
15 *receiving the payment as a U.S. or a foreign person and the person's other relevant characteristics (e.g., as an*
16 *owner or intermediary, as an individual, trust, partnership, or corporation). The determination of withholding*
17 *and reporting requirements applicable to payments to a person presumed to be a foreign person is governed only*
18 *by the provisions of chapters 3 and 4 of the Code and the regulations thereunder. For the determination of*
19 *withholding and reporting requirements applicable to payments to a person presumed to be a U.S. person, see*
20 *chapter 61 of the Code, section 3402, 3405, or 3406, and, with respect to the reporting requirements of a*
21 *participating FFI or registered deemed-compliant FFI, see chapter 4 of the Code and the related regulations. A*
22 *presumption that a payee is a foreign payee is not a presumption that the payee is a foreign beneficial owner.*
23 *Therefore, the provisions of this paragraph (b)(3) have no effect for purposes of reducing the withholding rate if*
24 *associating the payment with documentation of foreign beneficial ownership is required as a condition for such*
25 *rate reduction. See paragraph (b)(3)(ix) of this section for consequences to a withholding agent that fails to*
26 *withhold in accordance with the presumptions set forth in this paragraph (b)(3) or if the withholding agent has*
27 *actual knowledge or reason to know of facts that are contrary to the presumptions set forth in this paragraph*
28 *(b)(3). See paragraph (b)(2)(vii) of this section for rules regarding the extent to which a withholding agent can*
29 *reliably associate a payment with documentation.*

30 *(ii)Presumptions of classification as individual, corporation, partnership, etc. -*

31 *(A)In general.*

32 *A withholding agent that cannot reliably associate a payment with a valid withholding certificate or that has*
33 *received valid documentary evidence under §§ 1.1441-1(e)(1)(ii)(A)(2) and 1.6049-5(c)(1) or (4) but cannot*
34 *determine a payee's classification from the documentary evidence must apply the rules of this paragraph (b)(3)(ii)*
35 *to determine the payee's classification as an individual, trust, estate, corporation, or partnership. The fact that a*
36 *payee is presumed to have a certain status under the provisions of this paragraph (b)(3)(ii) does not mean that it*
37 *is excused from furnishing documentation if documentation is otherwise required to obtain a reduced rate of*
38 *withholding under this section. For example, if, for purposes of this paragraph (b)(3)(ii), a payee is presumed to*
39 *be a tax-exempt organization based on § 1.6049-4(c)(1)(ii)(B), the withholding agent cannot rely on this*
40 *presumption to reduce the rate of withholding on payments to such person (if such person is also presumed to be*
41 *a foreign person under paragraph (b)(3)(iii)(A) of this section) because a reduction in the rate of withholding for*
42 *payments to a foreign tax-exempt organization generally requires that a valid Form W-8 described in § 1.1441-*
43 *9(b)(2) be furnished to the withholding agent.*

44 *(B)No documentation provided. If the withholding agent cannot reliably associate a payment with a valid*
45 *withholding certificate or valid documentary evidence, it must presume that the payee is an individual, a trust, or*
46 *an estate, if the payee appears to be such person (e.g., based on the payee's name or information in the customer*
47 *file). In the absence of reliable indications that the payee is an individual, a trust, or an estate, the withholding*
48 *agent must presume that the payee is a corporation or one of the persons enumerated under § 1.6049-*

¹⁶ Source: *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017, Section 7.1; <https://sedm.org/Forms/FormIndex.htm>.

4(c)(1)(ii)(B) through (Q) if it can be so treated under § 1.6049-4(c)(1)(ii)(A)(1) or any one of the paragraphs under § 1.6049-4(c)(1)(ii)(B) through (Q) without the need to furnish documentation. If the withholding agent cannot treat a payee as a person described in § 1.6049-4(c)(1)(ii)(A)(1) through (Q), then the payee shall be presumed to be a partnership. If such a partnership is presumed to be foreign, it is not the beneficial owner of the income paid to it. See paragraph (c)(6) of this section. If such a partnership is presumed to be domestic, it is a U.S. non-exempt recipient for purposes of chapter 61 of the Code.

(C) Documentary evidence furnished for offshore obligation. If the withholding agent receives valid documentary evidence, as described in § 1.6049-5(c)(1) or (c)(4), with respect to an offshore obligation from an entity but the documentary evidence does not establish the entity's classification as a corporation, trust, estate, or partnership, the withholding agent may presume (in the absence of actual knowledge otherwise) that the entity is the type of person enumerated under § 1.6049-4 (c)(1)(ii)(B) through (Q) if it can be so treated under any one of those paragraphs without the need to furnish documentation. If the withholding agent cannot treat a payee as a person described in § 1.6049-4(c)(1)(ii)(B) through (Q), then the payee shall be presumed to be a corporation unless the withholding agent knows, or has reason to know, that the entity is not classified as a corporation for U.S. tax purposes. If a payee is, or is presumed to be, a corporation under this paragraph (b)(3)(ii)(C) and a foreign person under paragraph (b)(3)(iii) of this section, a withholding agent shall not treat the payee as the beneficial owner of income if the withholding agent knows, or has reason to know, that the payee is not the beneficial owner of the income. For this purpose, a withholding agent will have reason to know that the payee is not a beneficial owner if the documentary evidence indicates that the payee is a bank, broker, intermediary, custodian, or other agent, or is treated under § 1.6049-4(c)(1)(ii)(B) through (Q) as such a person. A withholding agent may, however, treat such a person as a beneficial owner if the foreign person provides a statement, in writing and signed by a person with authority to sign the statement, that is attached to the documentary evidence and that states that the foreign person is the beneficial owner of the income.

(iii) **Presumption of U.S. or foreign status.**

A payment that the withholding agent cannot reliably associate with documentation is presumed to be made to a U.S. person, except as otherwise provided in this paragraph (b)(3)(iii), in paragraphs (b)(3)(iv) and (v) of this section, or in § 1.1441-5(d) or (e). A withholding agent must treat a payee that is presumed or known to be a trust but for which the withholding agent cannot determine the type of trust in accordance with the presumptions specified in § 1.1441-5(e)(6)(ii). In the case of a payment that is a withholdable payment, a withholding agent must apply the presumption rule under § 1.1471-3(f) for purposes of chapter 4.

(A) **Payments to exempt recipients -**

(1) In general. If a withholding agent cannot reliably associate a payment with documentation from the payee and the payee is an exempt recipient (as determined under the provisions of § 1.6049-4(c)(1)(ii) in the case of interest, or under similar provisions under chapter 61 of the Code applicable to the type of payment involved, but not including a payee that the withholding agent may treat as a foreign intermediary in accordance with paragraph (b)(3)(v) of this section), the payee is presumed to be a foreign person and not a U.S. person -

(i) If the withholding agent has actual knowledge of the payee's employer identification number and that number begins with the two digits "98";

(ii) If the withholding agent's communications with the payee are mailed to an address in a foreign country;

(iii) If the name of the payee indicates that the entity is the type of entity that is on the per se list of foreign corporations contained in § 301.7701-2(b)(8)(i) of this chapter (and, in the case of a name which contains the designation "corporation" or "company," the withholding agent has a document that reasonably demonstrates the payee was incorporated in the relevant jurisdiction);

(iv) If the payment is made with respect to an offshore obligation (as defined in paragraph (c)(37) of this section); or

(v) With respect to an account opened after July 1, 2014, if the withholding agent has a telephone number for the person outside of the United States.

(B) **Scholarships and grants.** A payment representing taxable scholarship or fellowship grant income that does not represent compensation for services (but is not excluded from tax under section 117) and that a withholding agent cannot reliably associate with documentation is presumed to be made to a foreign person if the withholding agent has a record that the payee has a U.S. visa that is not an immigrant visa. See section 871(c) and § 1.1441-4(c) for applicable tax rate and withholding rules.

(C) **Pensions, annuities, etc.** A payment from a trust described in section 401(a), an annuity plan described in section 403(a), a payment with respect to any annuity, custodial account, or retirement income account described in section 403(b), or a payment from an individual retirement account or individual retirement annuity described in section 408 that a withholding agent cannot reliably associate with documentation is presumed to be made to

1 a U.S. person only if the withholding agent has a record of a Social Security number for the payee and relies on
2 a mailing address described in the following sentence. A mailing address is an address used for purposes of
3 information reporting or otherwise communicating with the payee that is an address in the United States or in a
4 foreign country with which the United States has an income tax treaty in effect and the treaty provides that the
5 payee, if an individual resident in that country, would be entitled to an exemption from U.S. tax on amounts
6 described in this paragraph (b)(3)(iii)(C). Any payment described in this paragraph (b)(3)(iii)(C) that is not
7 presumed to be made to a U.S. person is presumed to be made to a foreign person. A withholding agent making
8 a payment to a person presumed to be a foreign person may not reduce the 30-percent amount of withholding
9 required on such payment unless it receives a withholding certificate described in paragraph (e)(2)(i) of this
10 section furnished by the beneficial owner. For reduction in the 30-percent rate, see §§ 1.1441-4(e) or 1.1441-
11 6(b).

12 (D) *Payments with respect to offshore obligations.* A payment is presumed made to a foreign payee if the payment
13 is made outside the United States (as defined in § 1.6049-5(e)) with respect to an offshore obligation (as defined
14 in paragraph (c)(37) of this section) and the withholding agent does not have actual knowledge that the payee is
15 a U.S. person. See § 1.6049-5(d)(2) and (3) for exceptions to this rule.

16 (E) *Certain payments for services.* A payment for services is presumed to be made to a foreign person if -

17 (1) *The payee is an individual;*

18 (2) *The withholding agent does not know, or have reason to know, that the payee is a U.S. citizen or resident;*

19 (3) *The withholding agent does not know, or have reason to know, that the income is (or may be) effectively*
20 *connected with the conduct of a trade or business within the United States; and*

21 (4) *All of the services for which the payment is made were performed by the payee outside of the United States.*

22 (iv) **Grace period.**

23 A withholding agent may choose to apply the provisions of § 1.6049-5(d)(2)(ii) regarding a 90-day grace period
24 for purposes of this paragraph (b)(3) (by applying the term withholding agent instead of the term payor) to
25 amounts described in § 1.1441-6(c)(2) and to amounts covered by a Form 8233 described in § 1.1441-4(b)(2)(ii).
26 Thus, for these amounts, a withholding agent may choose to treat the payee as a foreign person and withhold
27 under chapter 3 of the Code (and the regulations thereunder) while awaiting documentation. For purposes of
28 determining the rate of withholding under this section, the withholding agent must withhold at the unreduced 30-
29 percent rate at the time that the amounts are credited to an account. For reporting of amounts credited both
30 before and after the grace period, see § 1.1461-1(c)(4)(i)(A). The following adjustments shall be made at the
31 expiration of the grace period:

32 (A) *If, at the end of the grace period, the documentation is not furnished in the manner required under this section*
33 *and the account holder is presumed to be a U.S. non-exempt recipient, then backup withholding only applies to*
34 *amounts credited to the account after the expiration of the grace period. Amounts credited to the account during*
35 *the grace period shall be treated as owned by a foreign payee and adjustments must be made to correct any*
36 *underwithholding on such amounts in the manner described in § 1.1461-2.*

37 (B) *If, at the end of the grace period, the documentation is not furnished in the manner required under this section,*
38 *or if documentation is furnished that does not support the claimed rate reduction, and the account holder is*
39 *presumed to be a foreign person then adjustments must be made to correct any underwithholding on amounts*
40 *credited to the account during the grace period, based on the adjustment procedures described in § 1.1461-2.*

41 (v) **Special rules applicable to payments to foreign intermediaries -**

42 (A) *Reliance on claim of status as foreign intermediary.* The presumption rules of paragraph (b)(3)(v)(B) of this
43 section apply to a payment made to an intermediary (whether the intermediary is a qualified or nonqualified
44 intermediary) that has provided a valid withholding certificate under paragraph (e)(3)(ii) or (iii) of this section
45 (or has provided documentary evidence described in paragraph (b)(3)(ii)(C) of this section that indicates it is a
46 bank, broker, custodian, intermediary, or other agent) to the extent the withholding agent cannot treat the
47 payment as being reliably associated with valid documentation under the rules of paragraph (b)(2)(vii) of this
48 section. For this purpose, a U.S. person's foreign branch that is a qualified intermediary defined in paragraph
49 (e)(5)(ii) of this section shall be treated as a foreign intermediary. A payee that the withholding agent may not
50 reliably treat as a foreign intermediary under this paragraph (b)(3)(v)(A) is presumed to be a payee other than
51 an intermediary whose classification as an individual, corporation, partnership, etc., must be determined in
52 accordance with paragraph (b)(3)(ii) of this section to the extent relevant. In addition, such payee is presumed to
53 be a U.S. or a foreign payee based upon the presumptions described in paragraph (b)(3)(iii) of this section. The
54 provisions of paragraph (b)(3)(v)(B) of this section are not relevant to a withholding agent that can reliably
55 associate a payment with a withholding certificate from a person representing to be a qualified intermediary to

1 the extent the qualified intermediary has assumed primary withholding responsibility in accordance with
2 paragraph (e)(5)(iv) of this section.

3 (B)Beneficial owner documentation or allocation information is lacking or unreliable. Except as otherwise
4 provided in this paragraph (b)(3)(v)(B), any portion of a payment that the withholding agent may treat as made
5 to a foreign intermediary (whether a nonqualified or a qualified intermediary) but that the withholding agent
6 cannot treat as reliably associated with valid documentation under the rules of paragraph (b)(2)(vii) of this
7 section is presumed made to an unknown, undocumented foreign payee. As a result, a withholding agent must
8 deduct and withhold 30 percent from any payment of an amount subject to withholding. If a withholding certificate
9 attached to an intermediary certificate is another intermediary withholding certificate or a flow-through
10 withholding certificate, the rules of this paragraph (b)(3)(v)(B) (or § 1.1441-5(d)(3) or (e)(6)(iii)) apply by
11 treating the portion of the payment allocable to the other intermediary or flow-through entity as if it were made
12 directly to the other intermediary or flow-through entity. Any payment of an amount subject to withholding that
13 is presumed made to an undocumented foreign person must be reported on Form 1042-S. See § 1.1461-1(c). See
14 § 1.6049-5(d) for payments that are not subject to withholding under chapter 3. However, in the case of a payment
15 that is a withholdable payment made to a foreign intermediary, the presumption rules under § 1.1471-3(f)(5)
16 shall apply.

17 (vi)U.S. branches and territory financial institutions not treated as U.S. persons.

18 The rules of paragraph (b)(3)(v)(B) of this section shall apply to payments to a U.S. branch or a territory financial
19 institution described in paragraph (b)(2)(iv)(A) of this section that has provided a withholding certificate as
20 described in paragraph (e)(3)(v) of this section on which it has not agreed to be treated as a U.S. person.

21 (vii)Joint payees -

22 (A)In general. Except as provided in paragraph (b)(3)(vii)(B) of this section and this paragraph (b)(3)(vii)(A), if
23 a withholding agent makes a payment to joint payees and cannot reliably associate the payment with valid
24 documentation from all payees, the payment is presumed made to an unidentified U.S. person. If, however, a
25 withholding agent makes a payment that is a withholdable payment and any joint payee does not appear, by its
26 name and other information contained in the account file, to be an individual, then the entire amount of the
27 payment will be treated as made to an undocumented foreign person. See paragraph (b)(3)(iii) of this section for
28 presumption rules that apply in the case of a payment that is a withholdable payment. However, if one of the joint
29 payees provides a Form W-9 furnished in accordance with the procedures described in §§ 31.3406(d)-1 through
30 31.3406(d)-5 of this chapter, the payment shall be treated as made to that payee. See § 31.3406(h)-2 of this
31 chapter for rules to determine the relevant payee if more than one Form W-9 is provided. For purposes of applying
32 this paragraph (b)(3), the grace period rules in paragraph (b)(3)(iv) of this section shall apply only if each payee
33 meets the conditions described in paragraph (b)(3)(iv) of this section.

34 (B)Special rule for offshore obligations. If a withholding agent makes a payment to joint payees and cannot
35 reliably associate a payment with valid documentation from all payees, the payment is presumed made to an
36 unknown foreign payee if the payment is made outside the United States (as defined in § 1.6049-5(e)) with respect
37 to an offshore obligation (as defined in § 1.6049-5(c)(1)).

38 (viii)Rebuttal of presumptions.

39 A payee or beneficial owner may rebut the presumptions described in this paragraph (b)(3) by providing reliable
40 documentation to the withholding agent or, if applicable, to the IRS.

41 (ix)Effect of reliance on presumptions and of actual knowledge or reason to know otherwise -

42 (A)General rule. Except as otherwise provided in paragraph (b)(3)(ix)(B) of this section, a withholding agent
43 that withholds on a payment under section 3402, 3405, or 3406 in accordance with the presumptions set forth in
44 this paragraph (b)(3) shall not be liable for withholding under this section even if it is later established that the
45 beneficial owner of the payment is, in fact, a foreign person. Similarly, a withholding agent that withholds on a
46 payment under this section in accordance with the presumptions set forth in this paragraph (b)(3) shall not be
47 liable for withholding under section 3402 or 3405 or for backup withholding under section 3406 even if it is later
48 established that the payee or beneficial owner is, in fact, a U.S. person. A withholding agent that, instead of
49 relying on the presumptions described in this paragraph (b)(3), relies on its own actual knowledge to withhold a
50 lesser amount, not withhold, or not report a payment, even though reporting of the payment or withholding a
51 greater amount would be required if the withholding agent relied on the presumptions described in this paragraph
52 (b)(3), shall be liable for tax, interest, and penalties to the extent provided under section 1461 and the regulations
53 under that section. See paragraph (b)(7) of this section for provisions regarding such liability if the withholding
54 agent fails to withhold in accordance with the presumptions described in this paragraph (b)(3).

55 (B)Actual knowledge or reason to know that amount of withholding is greater than is required under the
56 presumptions or that reporting of the payment is required. Notwithstanding the provisions of paragraph
57 (b)(3)(ix)(A) of this section, a withholding agent may not rely on the presumptions described in this paragraph

(b)(3) to the extent it has actual knowledge or reason to know that the status or characteristics of the payee or of the beneficial owner are other than what is presumed under this paragraph (b)(3) and, if based on such knowledge or reason to know, it should withhold (under this section or another withholding provision of the Code) an amount greater than would be the case if it relied on the presumptions described in this paragraph (b)(3) or it should report (under this section or under another provision of the Code) an amount that would not otherwise be reportable if it relied on the presumptions described in this paragraph (b)(3). In such a case, the withholding agent must rely on its actual knowledge or reason to know rather than on the presumptions set forth in this paragraph (b)(3). Failure to do so and, as a result, failure to withhold the higher amount or to report the payment, shall result in liability for tax, interest, and penalties to the extent provided under sections 1461 and 1463 and the regulations under those sections.

(x) **Examples.**

The provisions of this paragraph (b)(3) are illustrated by the following examples:

Example 1.

A withholding agent, W, makes a payment of U.S. source interest with respect to a grandfathered obligation as described in § 1.1471-2(b) (and thus the payment is not a withholdable payment) to X, Inc. with respect to an account W maintains for X, Inc. outside the United States. W cannot reliably associate the payment to X, Inc. with documentation. Under § 1.6049-4(c)(1)(ii)(A)(1), W may treat X, Inc. as a corporation that is an exempt recipient under chapter 61. Thus, under the presumptions described in paragraph (b)(3)(iii) of this section as applicable to a payment to an exempt recipient that is not a withholdable payment, W must presume that X, Inc. is a foreign person (because the payment is made with respect to an offshore obligation). However, W knows that X, Inc. is a U.S. person who is an exempt recipient. W may not rely on its actual knowledge to not withhold under this section. If W's knowledge is, in fact, incorrect, W would be liable for tax, interest, and, if applicable, penalties, under section 1461. W would be permitted to reduce or eliminate its liability for the tax by establishing, in accordance with paragraph (b)(7) of this section, that the tax is not due or has been satisfied. If W's actual knowledge is, in fact, correct, W may nevertheless be liable for tax, interest, or penalties under section 1461 for the amount that W should have withheld based upon the presumptions. W would be permitted to reduce or eliminate its liability for the tax by establishing, in accordance with paragraph (b)(7) of this section, that its actual knowledge was, in fact, correct and that no tax or a lesser amount of tax was due.

Example 2.

A withholding agent, W, makes a payment of U.S. source interest with respect to a grandfathered obligation as described in § 1.1471-2(b) (and thus the payment is not a withholdable payment) to Y who does not qualify as an exempt recipient under § 1.6049-4(c)(1)(ii). W cannot reliably associate the payment to Y with documentation. Under the presumptions described in paragraph (b)(3)(iii) of this section, W must presume that Y is a U.S. person who is not an exempt recipient for purposes of section 6049. However, W knows that Y is a foreign person. W may not rely on its actual knowledge to withhold under this section rather than backup withhold under section 3406. If W's knowledge is, in fact, incorrect, W would be liable for tax, interest, and, if applicable, penalties, under section 3403. If W's actual knowledge is, in fact, correct, W may nevertheless be liable for tax, interest, or penalties under section 3403 for the amount that W should have withheld based upon the presumptions. Paragraph (b)(7) of this section does not apply to provide relief from liability under section 3403.

Example 3.

A withholding agent, W, makes a payment of U.S. source dividends to X, Inc. with respect to an account that X, Inc. opened with W after June 30, 2014. W cannot reliably associate the payment to X, Inc. with documentation but may treat X, Inc. as an exempt recipient for purposes of this section applying the rules of § 1.6042-3(b)(1)(vii). However, because the dividend payment is a withholdable payment and W did not determine the chapter 3 status of X, Inc. before July 1, 2014, W may treat X, Inc. as a U.S. person that is an exempt recipient only if W obtains documentary evidence supporting X, Inc.'s status as a U.S. person. See paragraph (b)(3)(iii)(A)(2) of this section.

Example 4.

A withholding agent, W, is a plan administrator who makes pension payments to person X with a mailing address in a foreign country with which the United States has an income tax treaty in effect. Under that treaty, the type of pension income paid to X is taxable solely in the country of residence. The plan administrator has a record of X's U.S. social security number. W has no actual knowledge or reason to know that X is a foreign person. W may rely on the presumption of paragraph (b)(3)(iii)(C) of this section in order to treat X as a U.S. person. Therefore, any withholding and reporting requirements for the payment are governed by the provisions of section 3405 and the regulations under that section.

So, 26 C.F.R. §1.1441-1(b)(3)(viii) contain the mechanism for rebutting the presumptions of the IRS about your status and your liability. This is why we call correspondence responding to IRS collection notices as “rebuttal letters”.

1 26 C.F.R. §1.1441-1(b)(3)(viii)

2 (viii) Rebuttal of presumptions.

3 A payee or beneficial owner may rebut the presumptions described in this paragraph (b)(3) by providing reliable
4 documentation to the withholding agent or, if applicable, to the IRS.

5 The presumptions that should be challenged, according to 26 C.F.R. §1.1441-1(b)(3), relate to the CIVIL STATUS of the
6 payee and/or the payor of a U.S. sourced payment. This presumption would relate to, for instance:

- 7 1. The following STATUTORY civil statuses:
8 1.1. “citizen of the United States**” or “citizen”.
9 1.2. “individual”. 26 C.F.R. §1.1441-1(c)(3).
10 1.3. “person”. 26 U.S.C. §7701(a)(1).
11 1.4. “U.S. person”. 26 U.S.C. §7701(a)(30).
12 1.5. “taxpayer”. 26 U.S.C. §7701(a)(14).
13 1.6. “payee”.
14 1.7. “payor”.
15 2. The following geographical definitions used in combination with the above:
16 2.1. “United States”. 26 U.S.C. §7701(a)(9).
17 2.2. “State”. 26 U.S.C. §7701(a)(10) and 4 U.S.C. §110(d).

18 Now you know why we spend so much time on the above definitions. We also cover the abuse or misuse of the above
19 definitions to commit CRIMINAL identity theft in the following memorandum useful in court:

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

20 While we are on this subject of rebutting false government presumptions about your civil status, we know about these statuses
21 and geographical terms the following:

- 22 1. The term “United States” and “State” are defined in 26 U.S.C. §7701(a)(9) and (a)(10) as follows:

23 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > *Sec. 7701. [Internal Revenue Code]*
24 [Sec. 7701. - Definitions](#)

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

27 (9) *United States*

28 *The term "United States" when used in a geographical sense includes only the [States](#) and the District of*
29 *Columbia.*

30 (10): *State*

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

- 33 2. All statutory “individuals” in the Internal Revenue Code Subtitles A and C:
34 2.1. Are “aliens” in the STATUTORY “United States” (federal zone or U.S. government) per 26 C.F.R. §1.1441-
35 1(c)(3)(i) . . .OR
36 2.2. Are statutory “U.S.** citizens” or “U.S.** residents” abroad under 26 U.S.C. §911. They DO NOT include state
37 nationals or Constitutional citizens anywhere in either the CONSTITUTIONAL United States*** (of America) or
38 the STATUTORY “United States***” (federal territory). In this capacity, they are referred to as “qualified
39 individuals” 26 U.S.C. §911(d)(1) rather than merely “individuals”. See 26 C.F.R. §1.1441-1(c)(3).
40 3. Those who are neither “aliens” physically present in the federal zone nor statutory citizens born in and domiciled in the
41 federal zone and temporarily abroad, nor resident aliens domiciled in the federal zone but temporarily abroad are “non-
42 resident non-persons”. People born within and domiciled within states of the Union would be included in this

category:

[Non-Resident Non-Person Position](http://sedm.org/Forms/FormIndex.htm), Form #05.020, Section 5.4
<http://sedm.org/Forms/FormIndex.htm>

4. If you are not a statutory “individual” or statutory “qualified individual”, then you as a human being CANNOT be a statutory “person”, because statutory “individuals” are a SUBSET of statutory “persons” as indicated in 26 U.S.C. §7701(a)(1).
5. All statutory “taxpayers” who can be or are the target of IRS enforcement activity MUST be public officers on official business. If you are not a lawfully elected or appointed public officer serving in a representative capacity under Federal Rule of Civil Procedure 17(b) and 4 U.S.C. §72, then you cannot be a statutory “taxpayer”. See:
 - 5.1. [Why Statutory Civil Law is Law for Government and Not Private Persons](http://sedm.org/Forms/FormIndex.htm), Form #05.037
 - 5.2. [Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes](http://sedm.org/Forms/FormIndex.htm), Form #05.008
 - 5.3. [Proof That There Is a “Straw Man”](http://sedm.org/Forms/FormIndex.htm), Form #05.042
 - 5.4. [Correcting Erroneous Information Returns](http://sedm.org/Forms/FormIndex.htm), Form #04.001- proves that you MUST be a public officer in order to be the proper subject of all information return reports of “income”, such as W-2, 1099, 1098, etc.
6. Parties physically present in states of the Union are protected by the Constitution from conclusive presumptions that would impair their PRIVATE constitutional rights or contradict the above facts. A violation of this protection would be a violation of due process of law that would turn a society of law into a society of men. This protection against conclusive presumptions includes immunity from:
 - 6.1. Presumptions that would change or convert your civil status from a “non-resident non-person” to either a “person” or a “taxpayer”. All such presumptions represent CRIMINAL identity theft. See:
 - 6.1.1. [Your Exclusive Right to Declare or Establish Your Civil Status](https://sedm.org/Forms/FormIndex.htm), Form #13.008
 - 6.1.2. [Government Identity Theft](https://sedm.org/Forms/FormIndex.htm), Form #05.046
 - 6.2. IRS Presumption Rules described later in section 11:
7. The rules of statutory construction and interpretation FORBID expanding the above definitions to include anything not EXPRESSLY stated SOMEWHERE in the statutes.

“It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.”
[Bailey v. Alabama, 219 U.S. 219 (1911)]

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

*“**When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, `a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”*
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

8. Judges are NOT legislators and are NOT in the legislative branch. Hence, they CANNOT by fiat extend statutory definitions to include anything they want. If they do, they are violating the separation of powers doctrine and committing a constitutional tort. Below is what the architect of the three branch system of government we have said about doing this:

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

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

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

11 [. . .]

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

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

17 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

18 If you want to know all the devious word games that corrupt government lawyers, prosecutors, and judges engage in to
19 CRIMINALLY circumvent the above statutory definitions and limitations and unconstitutionally expand their power, see:

Legal Deception, Propaganda, and Fraud, Form #05.014

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

20 **11.2 Burden of Proof upon the Government to prove that the Presumption Rules in 26 C.F.R.** 21 **§1.1441-1(b)(3) apply**¹⁷

22 IRS Presumption Rules found in 26 C.F.R. §1.1441-1(b)(3) do NOT apply unless and until the government satisfies the
23 burden of proving the following:

- 24 1. The owner of the property is a statutory “alien”, and therefore “individual” (26 C.F.R. §1.1441-1(c)(3)) and “person”
25 (26 U.S.C. §7701(a)(1)). You cannot be a “payee” who has ANY duty a “withholding agent” to prove ANYTHING
26 WITHOUT FIRST being a statutory “person” and therefore an “alien”.

27 [Title 26](#) > [Chapter 1](#) > [Subchapter A](#) > [Part 1](#) > [Section 1.1441-1](#)

28 [26 C.F.R. §1.1441-1 - Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

29 [§ 1.1441-1 Requirement](#) for the deduction and [withholding](#) of tax on [payments](#) to foreign [persons](#).

30 (b) General rules of withholding-

31 (2) Determination of payee and payee's status-

32 (i) In general.

33 [. . .] “a payee is the person to whom a payment is made, regardless of whether such person is the beneficial
34 owner of the amount (as defined in paragraph (c)(6) of this section).”

35 _____
36 26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

37 (c) Definitions

38 (3) Individual.

¹⁷ Source: *Flawed Tax Arguments to Avoid*, Form #08.004, Section 11.7; <https://sedm.org/Forms/FormIndex.htm>.

1 (i) Alien individual.

2 The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.
3 1.1-1(c).

- 4 2. The property subject to tax was lawfully converted from PRIVATE to PUBLIC ownership or control by satisfying the
5 burden of proof identified below and in the Separation Between Public and Private Course, Form #12.025.

6 SEDM Disclaimer

7 4. Meaning of Words

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

- 10 1. In possession of absolute, exclusive ownership and control over their own labor, body, and all their
11 property. In Roman Law this was called "dominium".
12 2. On an EQUAL rather than inferior relationship to government in court. This means that they have no
13 obligations to any government OTHER than possibly the duty to serve on jury and vote upon voluntary
14 acceptance of the obligations of the civil status of "citizen" (and the DOMICILE that creates it). Otherwise,
15 they are entirely free and unregulated unless and until they INJURE the equal rights of another under the
16 common law.
17 3. A "nonresident" in relation to the state and federal government.
18 4. Not a PUBLIC entity defined within any state or federal statutory law. This includes but is not limited to
19 statutory "person", "individual", "taxpayer", "driver", "spouse" under any under any civil statute or
20 franchise.
21 5. Not engaged in a public office or "trade or business" (per 26 U.S.C. §7701(a)(26)). Such offices include but
22 are not limited to statutory "person", "individual", "taxpayer", "driver", "spouse" under any civil statute or
23 franchise.
24 6. Not consenting to contract with or acquire any public status, public privilege, or public right under any
25 state or federal franchise. For instance, the phrase "private employee" means a common law worker that is
26 NOT the statutory "employee" defined within 26 U.S.C. §3401(c) or 26 C.F.R. §301.3401(c)-1 or any other
27 federal or state law or statute.
28 7. Not sharing ownership or control of their body or property with anyone, and especially a government. In
29 other words, ownership is not "qualified" but "absolute".
30 8. Not subject to civil enforcement or regulation of any kind, except AFTER an injury to the equal rights of
31 others has occurred. Preventive rather than corrective regulation is an unlawful taking of property
32 according to the Fifth Amendment takings clause.

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

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

42 [SEDM Disclaimer, Section 4: Meaning of Words; SOURCE: <http://sedm.org/disclaimer.htm>]

- 43 3. The owner of the property was acting as a public officer on official business and therefore was subject to regulations
44 and supervision. The reason for this is explained in:

Why Your Government is Either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008
<https://sedm.org/Forms/FormIndex.htm>

45 The above is consistent with the following holding by the U.S. Supreme Court, in referencing "congressionally created
46 rights", meaning statutory privileges:

47 "The distinction between public rights and private rights has not been definitively explained in our precedents.¹⁸
48 Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a

¹⁸ Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932), attempted to catalog some of the matters that fall within the public-rights doctrine:

"Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional

1 minimum arise “between the government and others.” *Ex parte Bakelite Corp.*, *supra*, at 451, 49 S.Ct., at 413.¹⁹
2 In contrast, “the liability of one individual to another under the law as defined,” *Crowell v. Benson*, *supra*, at 51,
3 *52 S.Ct.*, at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the
4 former category may be removed from *Art. III* courts and delegated to legislative courts or administrative
5 agencies for their determination. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430
6 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); *Crowell v. Benson*, *supra*, 285 U.S., at 50-
7 *51, 52 S.Ct.*, at 292. See also Katz, *Federal Legislative Courts*, 43 *Harv.L.Rev.* 894, 917-918 (1930).*FN24*
8 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”

9 [. . .]

10 Although *Crowell* and *Raddatz* do not explicitly distinguish between rights created by Congress and other rights,
11 such a distinction underlies in part *Crowell*'s and *Raddatz*' recognition of a critical difference between rights
12 created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us
13 to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected
14 in *Art. III*. The constitutional system of checks and balances is designed to guard against “encroachment or
15 aggrandizement” by Congress at the expense of the other branches of government. *Buckley v. Valeo*, 424 U.S.,
16 at 122, 96 S.Ct., at 683. **But when Congress creates a statutory right [a “privilege” in this case, such as a “trade
17 or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of
18 proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before
19 particularized tribunals created to perform the specialized adjudicative tasks related to that right.***FN35* Such
20 provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to
21 define the right that it has created. No comparable justification exists, however, when the right being adjudicated
22 is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally
23 been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to
24 define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial
25 power of the United States, which our Constitution reserves for *Art. III* courts.

26 [*Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. 50, 102 S.Ct. 2858 (1983)]

27 For more on the IRS Presumption Rules, see:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017, Section 7.1
<https://sedm.org/Forms/FormIndex.htm>

28 **12 So what exactly is the basis for a reasonable belief about tax liability?**

29 The only basis for a reasonable belief is legally admissible evidence of what an enacted tax law actually says. Everything
30 else essentially is based on presumption. [1 U.S.C. §204](#) establishes what types of legally evidence are admissible under the
31 Federal Rules of Evidence when it says:

32 [TITLE 1 > CHAPTER 3 > § 204](#)

33 [§ 204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of](#)
34 [Codes and Supplements](#)

35 *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,*
36 *and of each State, Territory, or insular possession of the United States—*

37 *(a) United States Code.—The matter set forth in the edition of the Code of Laws of the United States current*
38 *at any time shall, together with the then current supplement, if any, establish prima facie the laws of the United*
39 *States, general and permanent in their nature, in force on the day preceding the commencement of the session*
40 *following the last session the legislation of which is included: Provided, however, That whenever titles of such*
41 *Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein*
42 *contained, in all the courts of the United States, the several States, and the Territories and insular possessions*
43 *of the United States*

power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

¹⁹ Congress cannot “withdraw from [*Art. III*] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray’s Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of *Art. III* courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, *The Federal Courts and the American Law Institute*, Part 1, 36 *U.Chi.L.Rev.* 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for *Art. III* judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

1 An examination of the [legislative notes under 1 U.S.C. 204](#) then reveals which titles of the U.S. Code are “[positive law](#)” and
2 which are not. Title 26 is not listed as being positive law. Therefore, it constitutes “prima facie” evidence of law. “prima
3 facie” is defined in Black’s Law Dictionary as “presumed to be evidence”:

4 *“Prima facie. Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the first*
5 *disclosure; presumed to be true unless disproved by some evidence to the contrary. State ex*
6 *rel. Herbert v. Whims, 68 Ohio App. 39, 28 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption”*
7 *[Black’s Law Dictionary, Sixth Edition, p. 1189]*

8 Therefore, the [Internal Revenue Code](#) is simply “presumed” to be law. Under the rules of Constitutional due process, it
9 cannot adversely affect the rights of anyone protected by the Constitution such as a person domiciled in a state of the Union:

- 10 1. All persons are presumed innocent until proven guilty with evidence. That means they are “nontaxpayers” not subject
11 to the I.R.C. until they are proven to be “taxpayers” WITH EVIDENCE.
- 12 2. Presumptions are not evidence and cannot be used as a substitute for evidence.

13 *This court has never treated a presumption as any form of evidence. See, e.g., A.C. Aukerman Co. v. R.L. Chaides*
14 *Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992) (“[A] presumption is not evidence.”); see also Del Vecchio v.*
15 *Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) (“[A presumption] cannot acquire the attribute*
16 *of evidence in the claimant’s favor.”); New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503,*
17 *82 L.Ed. 726 (1938) (“[A] presumption is not evidence and may not be given weight as evidence.”). Although a*
18 *decision of this court, Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994), dealing with presumptions in VA*
19 *law is cited for the contrary proposition, the Jensen court did not so decide.*
20 *[Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998]*

- 21 3. No judge has or can have the delegated authority to convert a presumption into evidence. If he does, he is:
 - 22 3.1. Entertaining political questions in violation of the separation of powers.
 - 23 3.2. Establishing a state sponsored religion where presumption serves as the equivalent of religious faith.
 - 24 3.3. “Legislating from the bench”, if the conversion relates to a statute that is not “positive law”. In effect, he is “creating
25 law” that was not otherwise legal evidence of an obligation.
- 26 4. Presumptions that impair constitutionally protected rights are a violation of due process:

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

- 33 5. Statutes that create presumptions that impair constitutionally guaranteed rights are impermissible.

34 *“But where the conduct or fact, the existence of which is made the basis of the statutory presumption, itself falls*
35 *within the scope of a provision of the Federal Constitution, a further question arises. It is apparent that a*
36 *constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any*
37 *more than it can be violated by direct enactment. The power to create presumptions is not a means of escape*
38 *from constitutional restrictions. And the state may not in this way interfere with matters withdrawn from its*
39 *authority by the Federal Constitution, or subject an accused to conviction for conduct which it is powerless to*
40 *proscribe.”*
41 *[Bailey v. State of Alabama, 219 U.S. 219 (1911)]*

- 42 6. Any violation of the above requirements is a violation of due process of law that renders a void judgment that is
43 unenforceable.

44 *“A judgment rendered in violation of due process is void in the rendering State and is not entitled to full faith and*
45 *credit elsewhere. Pennoyer v. Neff, 95 U.S. 714, 732-733 (1878).”*
46 *[World-Wide Volkswagen Corp. v. Woodson, 444 U.S. 286 (1980)]*

47 The audience for this pamphlet is only people domiciled either in Heaven or in states of the Union. Therefore:

- 48 1. “[presumption](#)” may not be employed by any reader of this pamphlet without violating the Constitution.
- 49 2. The [Internal Revenue Code](#) does not constitute a reasonable basis for belief about tax liability, because it requires
50 presumption.

3. The only thing that can be cited is positive law from the Statutes at Large that is not repealed. Everything published in the Statutes at Large that has not been repealed is admissible as non prima-facie evidence of law. The current version of 1 U.S.C. §204 doesn't say that but earlier versions do.

We then investigated further after we learned the above. In particular, we looked at the enactment of the Internal Revenue Code of 1939, 53 Stat. 1. Section 4 of that act says that all prior revenue Laws were repealed by the act, which means that all revenue laws passed before January 2, 1939 were repealed, including those found in the Statutes at Large. Below is the text of that act:

Internal Revenue Code of 1939, 53 Stat. 1, Section 4

SEC. 4. REPEAL AND SAVINGS PROVISIONS.— (a) The Internal Revenue Title, as hereinafter set forth, is intended to include all general laws of the United States and parts of such laws, relating exclusively to internal revenue, in force on the 2d day of January 1939 (1) of a permanent nature and (2) of a temporary nature if embraced in said Internal Revenue Title. In furtherance of that purpose, all such laws and parts of laws codified herein, to the extent they relate exclusively to internal revenue, are repealed, effective, except as provided in section 5, on the day following the date of the enactment of this act.

(b) Such repeal shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall any office, position, employment, board, or committee, be abolished by such repeal, but the same shall continue under the pertinent provisions of the Internal Revenue Title.

(c) All offenses committed, and all penalties or forfeitures incurred under any statute hereby repealed, may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed.

(d) All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or for the recovery of penalties or forfeitures, hereby repealed shall not be affected thereby, but all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising, or acts done or committed, prior to said repeal, may be commenced and prosecuted within the same time as if this act had not been passed.

(e) The authority vested in the President of the United States, or in any officer or officers of the Treasury Department, by the law as it existed immediately prior to the enactment of this act, hereafter to give publicity to tax returns required under any internal revenue law in force immediately prior to the enactment of this act or any information therein contained, and to furnish copies thereof and to prescribe the terms and conditions upon which such publicity may be given or such copies furnished, and to make rules and regulations with respect to such publicity, is hereby preserved. And the provisions of law authorizing such publicity and prescribing the terms, conditions, limitations, and restrictions upon such publicity and upon the use of the information gained through such publicity and the provisions of law prescribing penalties for unlawful publicity of such returns and for unlawful use of such information are hereby preserved and continued in full force and effect.

[SOURCE:

<http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201939.pdf>]

We also showed earlier in section 4 that Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 says that court decisions below the Supreme Court may not be cited to sustain a reasonable belief.

*Internal Revenue Manual
Section 4.10.7.2.9.8 (05-14-1999)
Importance of Court Decisions*

1. "Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.

2. **Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.**

3. **Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.** Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."

[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05/14/99)

https://www.irs.gov/irm/part4/irm_04-010-007#idm140584529141152]

1 Based on the preceding analysis, let us now summarize all the things you CANNOT rely on as a reasonable basis for belief
 2 about tax liability so that we can conclude by showing what is left. Below, we have listed the items in descending order of
 3 precedence and priority as evidence in a court of law. The items that are “positive law” and which may be enforced have
 4 “Yes” in the column entitled “Force of law?”. You can find a subset of the below table at the link below:

Precedence of Law, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/LegalRef/PrecOfLaws.htm>

5 **Table 3: Sources of belief**

Precedence #	Authority	Authority for Publication	Author	Force of Law? (Yes/No)	Evidentiary weight	Authorities
1	Nature’s Law		God	No		See: <i>Principles of Natural and Politic Law</i> , J.J. Burlamaqui https://famguardian.org/PublishedAuthors/Indiv/BurlamaquiJJ/burla_.htm
2	God’s Law		God	Yes (for Christians)		
3	Common Law		“We the People”	Yes	Real	
4	U.S. Constitution		“We the People”	Yes	Real	
5	Uniform Commercial Code (U.C.C.)		International community	Yes (when enacted into law)	Real	Published by Unidroit, the National Conference of Commissioners on Uniform State Laws , and the American Law Institute . See Note 6 below.
6	State Constitution		“We the People” of the State	Yes	Real	
7	State Statutes		State Congress	Yes	Real	28 U.S.C. §1652 , Federal Rule of Civil Procedure 17(b)
8	State Regulations		State Agencies	Yes	Real	
9	Statutes at Large	1 U.S.C. Chapter 2	Congress	Yes. See Note 3	Real	COMPLETE sources: Constitution Society (all years) Library of Congress (1789-1875) What is Taxed (years 1917-present)
10	U.S. Code	1 U.S.C. Chapter 3	Congress	Yes in most cases. See Note 1	Titles that are positive law are “evidence”. Titles that are not are “prima facie evidence”.	Titles 26, 42, and 50 do not have the force of law and are not “positive law”. See 1 U.S.C. §204 legislative notes.
11	Federal Register (F.R.)	Federal Register Act, 44 U.S.C. Chapter 15		Yes in most but not all cases. See Note 2		
12	Code of Federal Regulations (C.F.R.)	44 U.S.C. Chapter 15	Various	Yes in most but not all cases. See Note 2	Titles that are positive law are “evidence”. Titles that are not are “prima facie evidence”.	Titles 26, 42, and 50 do not have the force of law and are not “positive law”. See 1 U.S.C. §204 legislative notes.
12.1	26 C.F.R. Part 1: Income taxes		Treasury	Yes	Not evidence	
12.2	26 C.F.R. Part 31: Employment taxes		Treasury	Yes	Not evidence	
12.3	26 C.F.R. Part 301: Secretary of Treas. Regs		Treasury	Yes	Not evidence	1. 26 U.S.C. §7805(a) . 2. 5 U.S.C. §553 . 3. <i>Rowan Co., Inc. v. U.S.</i> , 452 U.S. 247 , 101 S.Ct. 2288, 68 L.Ed.2d. 814 (1981)
12.4	26 C.F.R. Part 601: Procedural Regs		IRS	No* See Note 4	Not evidence	1. <i>Einhorn v. Dewitt</i> , 618 F.2d. 347 (5th Cir. 06/04/1980) 2. <i>Luhring v. Glotzbach</i> , 304 F.2d. 560 (4th Cir. 05/28/1962)
13	Internal Revenue Manual (I.R.M.)		IRS	No* See Note 4	Not evidence	1. <i>U.S. v. Will</i> , 671 F.2d. 963 (1982). Also click here 2. Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8.

Prec- evidence #	Authority	Authority for Publication	Author	Force of Law? (Yes/No)	Evidentiary weight	Authorities
14	Supreme Court Rulings		Supreme court	Yes	Real	Internal Revenue Manual, Section 4.10.7.2.9.8
15	Circuit Court Rulings		Circuit court	No	Not evidence	Internal Revenue Manual, Section 4.10.7.2.9.8
16	District Court Rulings		District court	No	Not evidence	Internal Revenue Manual, Section 4.10.7.2.9.8
17	IRS Publications		IRS	No	Not evidence	U.S. v. Will, 671 F.2d. 963 (1982) . Also click here
18	Treasury Decisions and Orders		Treasury	No	Not evidence	Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8.
19	IRS Telephone or agent advice		IRS	No	Not evidence	Note 7

NOTES:

- Only have the force of law if enacted into [positive law](#). The [Internal Revenue Code](#) is *not* enacted into positive law, and therefore it is only "prima facie evidence" of law. The Statutes at Large from which the I.R.C. is written are the only real "law" you can cite as an authority or evidence in tax litigation.
- Only have the force of law if published and promulgated by the Secretary of the Treasury in the [Federal Register](#) in accordance with the [Administrative Procedures Act, 5 U.S.C. §553](#). All regulations promulgated in the [Federal Register](#) are "legislative regulations".
- The federal Statutes at Large are not available online from the government for any year after 1874. Our link above to the [Statutes at Large](#) is for the period 1789-1873. The ONLY source of these statutes covering all years is a federal depository library (free) or Potomac Publishing (fee service): <http://www.potomacpub.com/>
- The internal procedures of the federal agency MUST be followed in any agency action that adversely affects the rights of individuals. See *Morton v. Ruiz*, shown below. Consequently, all enforcement actions attempted by the IRS must be in strict accordance with the Internal Revenue Manual (I.R.M.) and part 601 of 26 CFR, or the revenue agents can be held personally liable for deprivations of rights under [42 U.S.C. §1983](#).

"Where the rights of individuals are affected, it is incumbent upon agencies to follow their own procedures. This is so even where the internal procedures are possibly more rigorous than otherwise would be required. Service v. Dulles, 354 U.S. 363, 388 (1957); Vitarelli v. Seaton, 359 U.S. 535, 539 -540 (1959). The BIA, by its Manual, has declared that all directives that "inform the public of privileges and benefits available" and of "eligibility requirements" are among those to be published. The requirement that, in order to receive general assistance, an Indian must reside directly "on" a reservation is clearly an important substantive policy that fits within this class of directives. Before the BIA may extinguish the entitlement of these otherwise eligible beneficiaries, it must comply, at a minimum, with its own internal procedures."
[Morton v. Ruiz, 415 U.S. 199, 94 S.Ct. 1055, 39 L.Ed.2d. 270 (1974)]

- The IRS [Internal Revenue Manual \(I.R.M.\), Section 4.10.7.2.8](#) indicates that all IRS Publications, and by implication all their forms as well, "may not be cited to sustain a position". You will note that several documents fall in this category, including the IRM itself, IRS Publications, and all of their forms.

*Internal Revenue Manual
[Section 4.10.7.2.8 \(05-14-1999\)](#)
 IRS Publications*

*IRS Publications, issued by the Headquarters Office, explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. Publications are nonbinding on the Service and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position.
 [Source: <http://www.irs.gov/irm/part4/ch10s11.html>]*

- State statutes INCLUDE the [Uniform Commercial Code \(U.C.C.\)](#). If the Uniform Commercial Code has not been enacted into law by the legislature of the jurisdiction you are in, then you shouldn't use or quote it. We don't know whether the U.C.C., even when enacted by the legislature, is "positive law".
- See the following article:

Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or its Words or for Following Its Own Written Procedures, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

1 Therefore, the only remaining reasonable basis for belief about tax liability is:

- 2 1. The Constitution of the United States of America.
- 3 2. Enacted positive law from the Statutes at Large AFTER 1939.
- 4 3. Rulings of the Supreme Court and NOT lower federal courts.

5 Next, we must determine WHERE we as a concerned, involved American can find the above sources of REAL law. Based
6 on researching sources for the above three, we have summarized our findings in the table below:

7 **Table 4: Legitimate sources of belief**

<i>Prec- edence #</i>	<i>Authority</i>	<i>Author</i>	<i>Sources</i>
1	Constitution	“We the People”	1. U.S. Govt: http://www.gpoaccess.gov/constitution/browse.html 2. Findlaw: http://www.findlaw.com/casecode/constitution/
2	Statutes at Large AFTER January 2, 1939	Congress	1. U.S. Govt (1789-1875): http://memory.loc.gov/ammem/amlaw/lwslink.html 2. Potomac Publishing (fee service, all years. Costs \$900/year for a subscription): http://www.potomacpub.com/techdata/asp/main/index/index.aspx
3	Supreme Court Rulings	Supreme court	1. Supreme Court: http://www.supremecourtus.gov/ 2. Findlaw: http://www.findlaw.com/casecode/supreme.html 3. Cornell: https://www.law.cornell.edu/supremecourt/text/home

8 Of the Statutes at Large, the U.S. Ninth Circuit Court of Appeals has held the following:

9 *“All persons in the United States are chargeable with knowledge of the Statutes-at-Large.... It is well established*
10 *that anyone who deals with the government assumes the risk that the agent acting in the government’s behalf has*
11 *exceeded the bounds of his authority”*
12 *[Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093, 9th Cir., (1981)*
13 *SOURCE: [http://famguardian.org/Subjects/Taxes/CourtCases/BollowVFedResBankOfSanFran-](http://famguardian.org/Subjects/Taxes/CourtCases/BollowVFedResBankOfSanFran-560F2d1093(9thCir1981).pdf)*
14 *[560F2d1093\(9thCir1981\).pdf](http://famguardian.org/Subjects/Taxes/CourtCases/BollowVFedResBankOfSanFran-560F2d1093(9thCir1981).pdf)]*

15 Notice they said “all persons” rather than “all PEOPLE”. You can’t be a civil person under the laws of Congress without a
16 domicile on federal territory not within the exclusive jurisdiction of a constitutional state. We prove this in:

<i>Why Domicile and Becoming a “Taxpayer” Require Your Consent</i> , Form #05.002 https://sedm.org/Forms/FormIndex.htm
--

17 The U.S. Supreme Court has also said that every man is SUPPOSED TO KNOW THE LAW:

18 *“Every man is supposed to know the law. A party who makes a contract with an officer [of the government]*
19 *without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids*
20 *in the violation of the law.”*
21 *[Clark v. United States, 95 U.S. 539 (1877)]*

22 The most noticeable thing about the above, is that there is no place on any government or commercial website where a
23 concerned American can read any of the Statutes at Large passed after 1875, which are technically the only REAL, enacted,
24 positive law available. We find this situation simply appalling. Obviously, Congress does not want Americans reading the
25 real law or they would make it easy to do so. Instead, they would rather that:

- 26 1. Americans read what essentially amounts to government propaganda called the Internal Revenue Code
- 27 2. Americans base all of their decisions upon essentially hearsay evidence from colleagues, IRS Publications that have
- 28 deliberate lies, and tax professionals with a conflict of interest.
- 29 3. Those who want to read the REAL law from the Statutes at Large must either pay huge sums of money to only ONE
- 30 source, Potomac Publishing, to read it online, or visit a Federal Depository Library at a major university, which in most
- 31 cases is inaccessible and inconvenient to most Americans, and especially those who live in rural areas.

1 We find the above predicament that our representatives and lawmakers have put us in to be a scandal of monumental
2 proportions that must be fixed before there is ever any hope of returning to a Constitutionally administered tax system. In
3 the meantime, while we are waiting for reforms of the above deficiencies, we believe it constitutes malicious abuse of legal
4 process and conspiracy against rights to hold the average American accountable to obey enacted laws that he can't even read
5 and doesn't have access to. HYPOCRISY!

6 **13 Building a strong reliance defense**²⁰

7 A criminal defendant may offer evidence during trial regarding certain statements and representations made by government
8 if those statements relate to his intent and understanding of the law, and many of such statements may qualify as admissions
9 made by the government; see *United States v. Van Griffin*, 874 F.2d. 634, 638 (9th Cir. 1989)(government manuals admissible
10 as party admissions under Federal Rule of Evidence 801(d)(2)(D)); and *United States v. GAF Corp.*, 928 F.2d. 1253 (2nd
11 Cir. 1991). In *Arizona Grocery Co. v. Atchison, T. & S.F. Ry. Co.*, 284 U.S. 370, 52 S.Ct. 183 (1932), it was held that a party
12 could rely upon the representations made by a government agency, and in *Moser v. United States*, 341 U.S. 41, 71 S.Ct. 553
13 (1951), the Court held that such reliance could constitute a defense to actions taken by the government. These decisions are
14 buttressed by others such as *Raley v. Ohio*, 360 U.S. 423, 79 S.Ct. 1257 (1959), *Cox v. Louisiana*, 379 U.S. 559, 85 S.Ct. 476
15 (1965), *United States v. Laub*, 385 U.S. 475, 487, 87 S.Ct. 574 (1967), and *United States v. Penn. Industrial Chemical Corp.*,
16 411 U.S. 655, 674, 93 S.Ct. 1804, 1816 (1973). In *Penn. Industrial*, supra, a company being criminally prosecuted for water
17 pollution sought to assert a defense of reliance upon certain applicable agency regulations, but the trial court precluded the
18 admission of that evidence. In reversing, the Supreme Court held that this reliance did constitute a defense and that the agency
19 representations, the subject regulations, should be given as jury instructions.

20 The federal appellate courts do recognize the "reliance" defense. One of the earliest cases granting verdict for a defendant on
21 this ground was *United States v. Mancuso*, 139 F.2d. 90, 92 (3rd Cir. 1943). Here, the defendant filed suit to enjoin being
22 drafted and the district court erroneously granted an injunction. Mancuso later used the injunction order as justification for
23 refusing induction. His conviction for refusing enlistment was vacated because of his reliance upon the erroneous order. See
24 also *United States v. Albertini*, 830 F.2d. 985 (9th Cir. 1987).

25 Other courts have addressed this issue. In *United States v. Tallmadge*, 829 F.2d. 767, 775 (9th Cir. 1987), the defendant was
26 being prosecuted for possessing firearms after conviction for a felony. In defense, Tallmadge demonstrated that a licensed
27 arms dealer, held to be a government agent, represented to him that it was lawful for him to acquire firearms. Because
28 Tallmadge relied upon the word of this government agent, that court held that it would violate due process to convict him:

29 The prosecution and conviction of Tallmadge for the receipt and possession of firearms, after he was misled by the
30 government agent who sold him the weapons into believing that his conduct would not be contrary to federal law, violated
31 due process.

32 In *United States v. Clegg*, 846 F.2d. 1221 (9th Cir. 1988), the defendant was charged with arms smuggling in Pakistan and
33 sought to defend himself with the factual defense that high government officials approved his activities; that court held such
34 to be a valid defense. In *United States v. Heller*, 830 F.2d. 150, 154 (11th Cir. 1987), the defendant, a lawyer, was convicted
35 of tax crimes and sought to defend on the basis that his accounting methods conformed with the dictates of a tax court
36 decision. In reversing the convictions, that court held that a jury instruction covering the substance of the tax court decision
37 upon which Heller had relied should have been given. In *United States v. Hedges*, 912 F.2d. 1397 (11th Cir. 1990), the
38 defendant had acted upon the advice given to him by a Standards of Conduct officer regarding a conflict of interest matter.
39 Hedges was prosecuted for conflicts violations, defended himself with the factual argument that he had relied upon the advice
40 of the Standards officer, and tendered a corresponding requested jury instruction which was not given. On appeal, the court
41 acknowledged the validity of this defense and held it was an error to refuse the giving of a jury instruction on this point. In
42 *United States v. Brady*, 710 F.Supp. 290 (D.Colo. 1989), a defendant charged with illegal possession of firearms ("coyote
43 getters") was acquitted when he showed that he directly relied upon the word of a state judge. The most recent case on this
44 issue, *United States v. Levin*, 973 F.2d. 463 (6th Cir. 1992), was one where the trial court dismissed an indictment because of
45 reliance upon a government representation.

46 Several state courts also acknowledge this defense. In *Schiff v. People*, 111 Colo. 333, 141 P.2d. 892 (1943), the defendant
47 had received stolen property and informed the police about such, who instructed him to simply retain possession; his
48 conviction for possessing stolen property was reversed. In *People v. Markowitz*, 18 N.Y.2d. 953, 223 N.E.2d. 572 (1966), a

²⁰ Adapted from the article at: <http://famguardian.org/Subjects/Taxes/Articles/reliance.htm>

1 defendant who was told by certain public officials that he did not need a license to sell merchandise at Yankee Stadium had
2 his conviction vacated through use of this defense. In *State v. Ragland*, 4 Conn. Cir. 424, 233 A.2d 698 (1967), a defendant's
3 conviction for driving without a license was vacated based upon the fact that he drove the car on the occasion in question at
4 the order of police officers. In *Connelly v. State*, 181 Ga.App. 261, 351 S.E.2d. 702 (1987), a defendant who had relied upon
5 a misleading driver's license form had his conviction for driving offenses reversed. In *State v. Chiles*, 569 So.2d. 45 (La.App.
6 4 Cir. 1990), a pawn shop owner who relied upon the practices of the local sheriff's office had her conviction for failure to
7 abide by record keeping laws reversed. See also *Commonwealth v. Twitchell*, 617 N.E.2d. 609, 616-620 (Mass. 1993), and
8 *State v. McKown*, 475 N.W.2d. 63, 68 (Minn. 1991). The refined essence of these cases is that a criminal defendant does have
9 available to him the defense of reliance upon representations made to him by government officials, whether judges or
10 executive department officers and agents.

11 Please keep whatever materials you have relied upon. If you have relied upon cases quoted from some book, go get copies of
12 those cases at the law library so that you can assert the defense of reliance upon the word of judges. If you have relied upon
13 a quote of something else which is allegedly derived from a government publication, get that document.

14 **14 Defending yourself in a criminal tax proceeding in federal court as a Sui Juris Litigant**

15 "My [God's] people are destroyed for lack of knowledge."
16 [Hosea 4:6, Bible, NKJV]

17 Those who have been criminally prosecuted for acting on their sincere beliefs that they are "nontaxpayers" are encouraged
18 to employ the following useful free resources. The tools are listed in descending order of importance, relevance, and value:

- 19 1. *Criminal Tax Manual*, U.S. Dept. of Justice: This is the play book the government uses to prosecute tax crimes.
20 <https://www.justice.gov/tax/foia-library/criminal-tax-manual-title-page-0>
- 21 2. *U.S. Attorneys' Manual, Department of Justice*: Internal guidance to U.S. attorneys who are your opponents.
22 <https://www.justice.gov/usam/united-states-attorneys-manual>
- 23 3. *Federal Criminal Practice Guide*, James Publishing: Practice guide used by attorneys to defend or prosecute federal
24 criminal acts. Inexpensive and very complete. Only \$99.
25 <http://www.jamespublishing.com/books/fcp.htm>
- 26 4. *Civil Court Remedies for Sovereigns: Taxation*, Litigation Tool #10.002. Contains pointers on mainly civil tax litigation,
27 but there is a lot of good information here.
28 <http://sedm.org/Litigation/LitIndex.htm>
- 29 5. *SEDM Litigation Tools Page*: Excellent free litigation tools.
30 <http://sedm.org/Litigation/LitIndex.htm>
- 31 6. *Legal Research Sources*: Exhaustive free legal resources of every description.
32 <http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
- 33 7. *Responding to a Criminal Tax Indictment*, Litigation Tool #10.004
34 <http://sedm.org/Litigation/LitIndex.htm>
- 35 8. *SEDM Forms Page*: Section 1.5 contains several very useful memorandums of law that you can attach to your legal
36 pleadings.
37 <http://sedm.org/Forms/FormIndex.htm>

38 **15 God's Religion v. Government's Religion²¹**

39 Throughout this document and beginning earlier in section 2, we have proven that the way that the Internal Revenue Code is
40 represented and enforced against the public mimics a state sponsored religion in every particular. This section further explains
41 and proves this concept with evidence by comparing God v. Government as competitors for the affection, worship, allegiance,
42 and obedience of the Sovereign People. Both implement religions of their own. Unfortunately, many Americans are fooled
43 by government propaganda into joining and obeying the government's religion. That propaganda and deception is explained
44 in:

21 See also: *Government has Become Idolatry and a False Religion*, Family Guardian Fellowship,
<http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>.

Foundations of Freedom, Form #12.021, Video 4: Willful Government Deception and Propaganda

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

DIRECT LINK: http://www.youtube.com/watch?v=DvnTL_Z5asc

1 Those who believe the government LIES and submit to a franchise “code” and agreement that doesn’t and can’t lawfully
2 apply to them are thereby:

- 3 1. Committing the worst sin in the Bible, which is idolatry.
- 4 2. Serving two masters.
- 5 3. Firing God as their protector.
- 6 4. Bringing judgment, slavery, and subjection upon themselves.

7 Any attempt to treat any government as having more power, authority, or rights than a single human, in fact, constitutes
8 idolatry. All corrupted governments create and promote inequality as a way to profit personally and illegally. By doing so
9 they are indirectly implementing a state-sponsored religion that “worships”/obeys the state rather than the true and living and
10 only God.

11 The source of all government power in America is The Sovereign People, who are humans and are also called “natural
12 persons”. Any power that did not come from this “natural” source is, therefore “supernatural”. All religions are based on
13 the worship of such “supernatural beings” or “superior beings”.

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

23 By “worship”, we really mean “obedience” to the dictates of a supernatural or superior being.

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

29 In this respect, both law and religion are twin sisters, because the object of BOTH is “obedience” and “submission” to a
30 “sovereign” of one kind or another. Those in such “submission” are called “subjects” in the legal field. The only difference
31 between REAL religion and state worship is WHICH sovereign: God or man:

32 **“Obedientia est legis essentia.**
33 **Obedience is the essence of the law.** *11 Co. 100.”*
34 *[Bouvier’s Maxims of Law, 1856;*
35 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]*

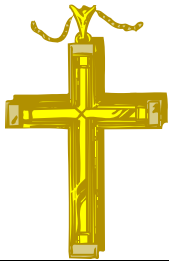

36 A quick way to determine whether you are engaging in idolatry is to look at whether the authority being exercised by a so-
37 called “government” has a “natural” source, meaning whether any human being who is not IN the government can lawfully
38 exercise such authority. If they cannot, you are dealing with a state-sponsored religion and a de facto government rather than
39 a REAL, de jure government. The nature of that de facto government is described in:

Socialism: The New American Civil Religion, Form #05.016

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

1 Below is a table that compares God’s Religion v. Government’s Counterfeit Satanic Religion in the context of many of the
 2 subjects discussed in the preceding section so that you can see all the parallels. The sheer number of parallels between the
 3 two is astounding. Few people even consider these and are amazed when they see them for the first time:

4 **Table 5: Comparison between God’s Religion and Government’s Religion**

#	Description	God	Government (socialist church)
1	Lawgiver	God (see Isaiah 33:22)	Legislature or democratic majority
2	Law	Bible	1. Constitution, statutes, regulations (in a republic). 2. Whatever judge or ruler says (tyranny or oligarchy)
3	Purpose of obedience to law	Protection (See Isaiah 54:11-17)	Limited liability/responsibility
4	Mission or goal	Proclaim the gospel Hallowed be thy name, thy Kingdom come thy will be done	Total subjugation of the total man to total government Complete surrender of personal individuality
5	Symbol for the Church	Cross 	National flag 
6	Superior being/object of worship (“Sovereign”)	God (deism)	The “state” (humanism)
7	What makes superior being superior	Creator of universe	Grantor of privileges. Not subject to the same laws or rules as everyone else (hypocrisy, inequality)
8	Authority of superior being based on	Power to create	Power to destroy
9	Superior being protects us from	Sin (Mala in se)	Crime and mala prohibitum Their own crimes (protection racket)
10	Source of power	Love	Fear, insecurity
11	Faith in superior being takes the form of	Religious faith	Unsubstantiated “presumption” of authority (see Form #05.017)
12	Object of belief/faith	Trust in God (see Psalm 118:8-9)	Trust in man/flesh (see Jeremiah 17:5-8)
13	Bond uniting man to superior being	Love	1. Government-granted “privileges” (see <i>Government Instituted Slavery Using Franchises</i> , Form #05.030) 2. Covetousness 3. Avoidance of personal liability
14	Property ownership	Families with ONLY PRIVATE ownership	Government with ONLY PUBLIC ownership of everything. All PRIVATE ownership converted to public (socialism) without consent of owner.
15	Rights	Created by God and absolute	Created by government as franchise privileges
16	Ultimate owner of all property	God (Ps. 24:1; 50:12; 1 Cor. 10:26, 28, etc.) Christians are just “stewards”	Government (public property)
17	Scripture	Holy Bible	Codes that are not “positive law”

#	Description	God	Government (socialist church)
			(e.g. the Internal Revenue Code, Social Security Act, Draft laws, etc.)
18	Obedience to scripture of church promoted through	Studying the Bible Prayer	1. Dumbing down in public school 2. Propaganda 3. Deception 4. Keeping the truth secret from church members
19	Lawgiver	God	Man
20	Founding document(s)	Ten Commandments	Declaration of Independence Constitution
21	Members of the church believe that founding document(s) are	Divinely inspired	Divinely inspired
22	Founders of church (founding fathers)	Jesus John the Baptist David Moses Paul Apostles	Franklin Delano Roosevelt (socialist) George Washington Thomas Jefferson
23	Place of worship	Church building	Court Government buildings
24	Priests called	Pastors (also believers (1 Peter 2:5))	Judges
25	Priests appointed by	Ordination ceremony	Passing the bar Presidential appointment
26	Clergy of church	Deacons	Licensed attorneys
27	Role of leaders	Servants of the people	Masters (Lords)
28	Attire of priests	Black robe	Black robe
29	School to become priests	Seminary	Law school
30	Source of virtue	“God” and His worship	Man, “Self” and “Vain Rulers”
31	Influence spread through	1. Evangelizing. 2. Missionary work. 3. Good example.	1. Deceit. 2. Rewarding irresponsibility. 3. Promotion and exploitation of legal ignorance. 4. Fear, uncertainty, insecurity introduced through media and demagoguery. 5. Propaganda. 6. Military and political warfare. 7. Bribing sheep into submission with government benefits derived from stolen/extorted tax money.
32	Main attraction of church membership	Forgiveness for sin/salvation	Legalization of sin or immorality Limited liability
33	Pleadings to the superior being (Sovereign) for help take the form of	Prayer	Prayer (Petitions to courts are sometimes called “prayers” and those that go in front of the Supreme Court are still called “prayers”)
34	Persons who violate Scripture are called	Sinners (<u>G</u> od’s laws)	Criminals (man’s/ <u>g</u> od’s laws) Political dissidents
35	Method of dealing with evil	Obedience to God’s word Repentance and regeneration Excommunication Exorcism	Court and/or jail

#	Description	God	Government (socialist church)
36	Failure of man to deal with evil in their own life	Eternal separation from God	Separation from Society (neo-god)
37	Ultimate punishment exists in	Hell	Jail
38	Disciples called	Apostles (qty 12) Christians	Petit Jury (qty 12) Grand Jury (qty 12)
39	Title of Priest	Pastor Bishop (All Christians (1 Peter 2:5))	"Your Honor"
40	Contributions to church called	Tithes (limited to 10%) Gifts	Taxes or tribute (unlimited)
41	Contributions to church are	Voluntary	Mandatory and punitive (enforced illegally by the authority of non-positive law)
42	Contributions to the church are used for	Charity Grace Social Justice	To compete with churches in charity and grace
43	Joining the church requires	Allegiance to God	Allegiance to the state (collective) ABOVE God
44	How people join church	Being baptized as a statement that their domicile is in Heaven and NOT Earth (James 4:4)	1. Choosing a civil domicile within the jurisdiction of the government (see: http://sedm.org/Forms/05-MemLaw/Domicile.pdf) 2. Swearing a naturalization oath. (see 8 U.S.C. §1448) 3. Signing a tax form under penalty of perjury. 4. Being born within the jurisdiction of the church.
45	Change in legal status from joining	God gives us a new name (Rev. 2:17, Rev. 14:1, Rev. 22:4)	Members assigned number (SSN, TIN. The BEAST. 666) Become "human resource" Appointed as public officer of government.
46	Change in wealth from joining church	Redeemed are blessed with all spiritual blessings (Eph. 1:3, 4:7)	Stripped of all wealth and all property. Everything held as public officer managing government property. Taxed into poverty.
47	Church members called	Saints Sheep Chosen God's people Congregation Church Godly ones Redeemed Holy Priesthood Royal Priesthood	Taxpayers Citizens Residents Inhabitants Persons
48	Salvation occurs through	Faith in the Person and work of the Lord Jesus Christ	Denying personal responsibility and surrendering personal sovereignty to the state (passing buck to government)
49	Management of church called	Board of elders	Citizens Civil servants Bureaucrats

#	Description	God	Government (socialist church)
			Public servants Public officers Corporate boards
50	Enforcement unit for church	Board of elders	IRS
51	Members disciplined through	Excommunication	Jail Fines, fees, and penalties
52	Confession held with	Priest Ministers with integrity	Judge (entering a plea)
53	Confessions are communicated	Orally to priest or minister	Entering a plea to judge On a tax form
54	Money paid to priest during confession	Absolves you of liability for sin	Absolves you of tax liability and threat of prison and jail
55	Those who oppose church doctrine are called	Heretic	Frivolous
56	View towards those who break laws of the church ("sin")	Repentance	Tolerance (except those who refuse to subsidize the group, who are "nontaxpayers", who get intolerance)
57	Court trials among believers focus on	Law that was violated	Political persecution (franchise court)
58	Missionaries ("Come to Jesus")	Volunteers Ministers	U.S. Department of Justice IRS revenue agents Police
59	Purpose of sex within church	Procreation	Recreation Fornication
60	Truth is	Absolute and sovereign	Relative to whoever is in charge (and whatever corrupted politicians will let even more corrupted judges get away with before they get removed from office for misconduct)

1 Isn't that interesting? The other thing you MUST conclude after examining the above table is that if anyone in government
2 is a "superior being" relative to any human in the society they govern, then the government unavoidably becomes an idol and
3 a god to be "worshipped" and submitted to as if the government or its servants individually were a religion. In the feudal
4 system of British Common Law from which our legal system derives, they even call judges "Your Worship":

5 *"worship 1. chiefly Brit: a person of importance—used as a title for various officials (as magistrates and some*
6 *mayors) 2: reverence offered a divine being or supernatural power; also: an act of expressing such reverence*
7 *3: a form of religious practice with its creed and ritual 4: extravagant respect or admiration for or devotion to*
8 *an object of esteem <~ the dollar>."*
9 *[Webster's Ninth New Collegiate Dictionary, ISBN 0-87779-510-X, 1983, p. 1361]*

10 We started with a government of law and not of men but we ended up with the opposite because of our apathy and ignorance:

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

15 A government run by judges, instead of law is called a "kritarchy". Such a government is described as a government of men
16 and not of law. Since judges are also "public servants", then a "kritarchy" also qualifies as a "dulocracy":

17 *"Dulocracy. A government where servants and slaves have so much license and privilege that they domineer."*
18 *[Black's Law Dictionary, Sixth Edition, p. 501]*

1 The book of Judges in the Bible shows what happens to a culture that trusts in man and the flesh and their own feelings rather
2 than in God's law for their sense of justice and morality. Below is an excerpt from our Bible introducing the Book of Judges
3 to make the moral lessons contained in the book crystal clear:

4 *The Book of Judges stands in stark contrast to Joshua. In Joshua an obedient people conquered the land through
5 trust in the power of God. In Judges, however, a disobedient and idolatrous people are defeated time and time
6 again because of their rebellion against God.*

7 *In seven distinct cycles of sin to salvation, Judges shows how Israel had set aside God's law and in its place
8 substituted "what was right in his own eyes" (21:25). **The recurring result of abandonment from God's law is
9 corruption from within and oppression from without.** During the nearly four centuries spanned by this book,
10 God raises up military champions to throw off the yoke of bondage and to restore the nation to pure worship. But
11 all too soon the "sin cycle" begins again as the nation's spiritual temperance grows steadily colder.*

12 ...

13 *The Book of Judges could also appropriately be titled "The Book of Failure."*

14 **Deterioration** (1:1-3:4). *Judges begins with short-lived military successes after Joshua's death, but quickly turns
15 to the repeated failure of all the tribes to drive out their enemies. The people feel the lack of a unified central
16 leader, but the primary reasons for their failure are a lack of faith in God and lack of obedience to Him (2:1-2).
17 Compromise leads to conflict and chaos. Israel does not drive out the inhabitants (1:21, 27, 29, 30); instead of
18 removing the moral cancer [IRS, Federal Reserve?] spread by the inhabitants of Canaan, they contract the
19 disease. The Canaanite gods [money, sex, covetousness] literally become a snare to them (2:3). Judges 2:11-23
20 is a microcosm of the pattern found in Judges 3-16.*

21 **Deliverance** (3:5-16:31). *In verses 3:5 through 16:31 of the Book of Judges, seven apostasies (fallings away
22 from God) are described, seven servitudes, and seven deliverances. **Each of the seven cycles has five steps: sin,
23 servitude, supplication, salvation, and silence. These also can be described by the words rebellion, retribution,
24 repentance, restoration, and rest. The seven cycles connect together as a descending spiral of sin (2:19).** Israel
25 vacillates between obedience and apostasy as the people continually fail to learn from their mistakes. Apostasy
26 grows, but the rebellion is not continual. The times of rest and peace are longer than the times of bondage. The
27 monotony of Israel's sins can be contrasted with the creativity of God's methods of deliverance.*

28 **Depravity** (17:1-21:25). *Judges 17:1 through 21:25 illustrate (1) religious apostasy (17 and 18) and (2) social
29 and moral depravity (19-21) during the period of the judges. Chapters 19-21 contain one of the worst tales of
30 degradation in the Bible. **Judges closes with a key to understanding the period: "everyone did what was right
31 in his own eyes" (21:25) [a.k.a. "what FEELS good"].** The people are not doing what is wrong in their own
32 eyes, but what is "evil in the sight of the Lord" (2:11).*

33 *[The Open Bible, New King James Version, Thomas Nelson Publishers, Copyright 1997, pp. 340-341]*

34 The hypocrisy and idolatry represented by a government of judges or of men rather than law not only violates the first and
35 greatest Commandment in the Bible found in Exodus 20:3 and Matt. 22:37-38, but is also more importantly violates the First
36 Amendment to the U.S. Constitution:

37 **First Amendment:**

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

41 How do government servants make themselves or the government they are part of into a "superior being"? Here are just a
42 few highly unethical and evil ways:

- 43 1. Writing laws that apply to everyone but them.
- 44 2. Enforcing laws against everyone BUT themselves.
- 45 3. Abuse official, judicial, or sovereign immunity to make themselves exempt from all laws EXCEPT those the government
46 individually and expressly consents to while refusing the ability of the average American to do the same thing.
- 47 4. Refusing to recognize or protect the First Amendment right of people NOT to be a CUSTOMER of the civil protection
48 called a "citizen" or "resident" and to thereby be protected ONLY by the common law and the constitution RATHER
49 than the civil law. This makes government essentially into a criminal protection racket in which "taxes" are really
50 nothing more than a bribe to get criminals in government to CIVILLY leave you alone. Since justice is the right to be
51 left alone, it also produces INJUSTICE. Government are nothing more than a "body corporate" whose only product is

1 “protection”. What other corporation can FORCE you to buy their product? A government founded to provide
2 PROTECTION that won’t even protect you from ITSELF has no business collecting monies to protect you from anyone
3 ELSE.

- 4 5. Imputing to themselves more rights or methods of acquiring rights than the people themselves have. In other words, who
5 are the object of PAGAN IDOL WORSHIP because they possess “supernatural” powers. By “supernatural”, we mean
6 that which is superior to the “natural”, which is ordinary human beings.
- 7 6. Printing (counterfeiting) unlimited amounts of money to fund their socialist takeover of America while putting everyone
8 else into jail for doing the same thing. This is the main purpose of the corrupt Federal Reserve.
- 9 7. Having a monopoly on anything, INCLUDING “protection”, and who turn that monopoly into a mechanism to force
10 EVERYONE illegally to be treated as uncompensated public officers in exchange for the “privilege” of being able to
11 even exist or earn a living to support oneself.
- 12 8. Making judges, juries, or any decision maker into either federal benefit recipients or "taxpayers" in tax cases, thus making
13 the judge and/or jury into criminals with a financial conflict of interest that makes it impossible to win against the
14 government in any proceeding involving the violation of the tax or franchise codes.
- 15 9. Abusing executive enforcement powers to "selectively enforce" against political enemies to protect their own self-interest
16 rather than the interest of the average American.
- 17 10. Lying with impunity in ALL of their publications and not being responsible for the accuracy of ANY of their government
18 publications, and especially tax publications
- 19 11. Forcing everyone who wants their help to sign under penalty of perjury with accurate and truthful information while not
20 being EQUALLY accountable for doing the same when they communicate with the public.
- 21 12. Enforcing laws outside their territory, thus abusing the legal system as an excuse to engage in acts of international
22 LEGALIZED terrorism.
- 23 13. Lying to or misleading a grand jury and not be held accountable for it because they would have to prosecute themselves
24 if they did.
- 25 14. Corrupt judges suppressing admission of evidence in court that is would undermine their power or control over society.
26 This is especially true in cases against wrongdoers in government.
- 27 15. Corrupt judges making cases unpublished where the government was litigated against and lost, thus preventing them
28 from being cited as precedent.

Nonpublication.com

<http://www.nonpublication.com/>

- 29 16. Corrupt judges threatening prosecuting attorneys with loss of licenses for corruption cases against themselves or anyone
30 in government.
- 31 17. Corrupt judges telling juries that they must rule in the case based on what the judge says is the law rather than based on
32 a reading of the actual law. This substitutes the judge's will for what the law says, violates the separation of powers, and
33 makes the judge into the judge, jury, and executioner and the people into SLAVES.
- 34 18. Abuse the legal system to terrorize and persecute Americans for their political activities or to coerce them into giving up
35 some right that the law entitles them to. Most Americans can’t afford legal representation and government abuses this
36 vulnerability by litigating maliciously and endlessly against their enemies to terrorize them into submission and run up
37 their legal bills. This makes their victims into a financial slave of an expensive attorney who is licensed by the same state
38 he is litigating against, which imparts a conflict of interest that prejudices the rights of his client.

39 [TITLE 18](#) > [PART 1](#) > [CHAPTER 77](#) > Sec. 1589.
40 Sec. 1589. - Forced labor

41 **Whoever knowingly provides or obtains the labor or services of a person -**

42 **(3) by means of the abuse or threatened abuse of law or the legal process.**

43 **shall be fined under this title or imprisoned not more than 20 years, or both.** *If death results from the violation*
44 *of this section, or if the violation includes kidnapping or an attempt to kidnap, aggravated sexual abuse or the*
45 *attempt to commit aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title or*
46 *imprisoned for any term of years or life, or both*

47 By making itself a “superior being” relative to the people it governs and serves and using the color but not actual *force* of law
48 to compel the people to pay homage to and “worship” and to serve it with their stolen labor (extorted through illegally
49 enforced income taxes), Congress has mandated a religion, with all the many necessary characteristics found in the legal
50 definition of “religion” indicated above, and this is clearly unconstitutional. *The only way to guarantee the elimination of the*
51 *conflict of law that results from putting government above the people is to:*

1. Make God the sovereign over all of creation.
2. Make the people **servants to God** and His *fiduciary agents*.
3. Create government as a **servant to the People** and their fiduciary agent. Make the only source of government authority that of protecting the people from evil, injustice, and abuse.

There is no other rational conclusion one can reach based on the above analysis. There is simply no other way to solve this logical paradox of government becoming a religion in the process of making itself superior to the people or the "U.S. citizens". The definition of "religion" earlier confirmed that God must be the origin of earthly government, when it said:

*"Bond uniting man to God, and a virtue whose purpose is to render God worship due him as source of all being and **principle of all government of things.**"*

One of our readers, Humberto Nunez, wrote a fascinating and funny article showing just how similar government and most religions really are:

GOVERNMENT IS A PAGAN CULT AND WE'VE ALL BEEN DRINKING THE KOOL AID

By: *Humberto Nunez*

Government is a pagan cult. When you join the Armed Forces, the first thing they do is shave your head. Just like in many cults, where they shave your head. The Army also uses sleep deprivation in Boot Camp, just like many cults do, to brainwash their people.

Secret Service Agents are willing to "die for their beliefs" (in defense of The President: their cult leader).

Many men say that they would "die for their country". This is a form of pagan Martyrdom for the pagan cult State.

Many today say that "religion has caused more war ... " and blah blah blah.

But the fact is that governments send out draft cards, not churches. Governments started WWI and WWII, not religion. In fact, during times of peace governments hate religion because religion is the governments' #1 competition for allegiance, and during times of war, governments use religion for their own agenda.

Another similarity to cults: FBI Agents even dress similar to Mormons, and have the same type of haircuts. Many cults have a dress code of some kind, just like in the Army, and even in the Corporate world.

When you join the Moonies you would probably end up selling flowers for them, and the Moonies will keep all the profits from the work you do. When you work today, the pagan cult State takes your profits (in the form of income taxes), and they won't let you leave their cult (the State). If you attempt to not pay your taxes, you would be arrested and branded a criminal.

Now, I did a little research into the symptoms and signs of a cult and found these 5 Warning Signs: (to distinguish a cult from a 'normal' religion)

1. *The organization is willing to place itself above the law; this is probably the most important characteristic.*
2. *The leadership dictates, (rather than suggests) important personal (as opposed to spiritual) details of followers' lives, such as whom to marry, what to study in college, etc.*
3. *The leader sets forth ethical guidelines members must follow but from which the leader is exempt.*
4. *The group is preparing to fight a literal, physical Armageddon against other human beings.*
5. *The leader regularly makes public assertions that he or she knows is false and/or the group has a policy of routinely deceiving outsiders.*

Now, let's break these down one by one.

1. *The organization is willing to place itself above the law; this is probably the most important characteristic.*

Example: Death Penalty.

What is the purpose and intention behind State sponsored Death Penalty? The primary purpose and intention behind State sponsored Death Penalty is not to deter crime, nor is it to be tough on crime. To understand the purpose and intent behind this, we must study psychology, in particular, behavioral psychology; like in training a dog. To train a dog, one must use behavioral modification techniques. For example, the primary purpose and

1 intention behind anti-smoking laws is to get you to obey the State. Before you can train a dog to kill, you must
2 first train the dog to obey simple commands; like sit, and roll over. The same is true of recycling laws. Glass
3 bottles are actually much safer for the environment than plastic bottles. The primary purpose and intention behind
4 recycling laws is not to save the environment, it is a behavioral modification technique to get the people to obey
5 the Government.

6 Now, back to State sponsored death penalty laws. The primary purpose and intention behind Death Penalty laws
7 is to get people used to the idea that the State is above the law. It is illegal for people to kill and to murder. With
8 State sponsored Death Penalty laws, the State is Above the Law.

9 There you have symptom #1:

10 1. The organization is willing to place itself above the law; this is probably the most important characteristic.

11 2. The leadership dictates, (rather than suggests) important personal (as opposed to spiritual) details of followers'
12 lives, such as whom to marry, what to study in college, etc.

13 I can give a dozen examples of this behavioral modification ploy of cults. Recycling and anti-smoking laws were
14 two examples I explained above. Dictating the behavior of Americans today is pervasive throughout our entire
15 society.

16 3. The leader sets forth ethical guidelines members must follow but from which the leader is exempt.

17 We can see this today very clearly when it comes to violence. Many Americans today are forced to attend Anger
18 Management Courses while at the same time the State uses violence (like in the Iraq War).

19 4. The group is preparing to fight a literal, physical Armageddon against other human beings.

20 Three words: War on Terrorism

21 5. The leader regularly makes public assertions that he or she knows is false and/or the group has a policy of
22 routinely deceiving outsiders.

23 I don't think that last symptom (of a cult) needs further explanation.

24 Well there you have it; the Government has all of the 5 major signs/symptoms of being a cult.

25 For the philosophy behind The Nature of Government I recommend this read:

26 http://www.apfn.org/apfn/nature_gov.htm

27 It is A MUST READ for all Americans and all freedom loving peoples of the world. It is so good that if I start
28 quoting from it, I'll just end up pasting the entire article here in my article. So I'll just leave it at that and say you
29 the reader here MUST READ IT.

30 Now, the atheist says "Show me God." I say, "Show me government." I do not believe in the existence of
31 government. Now hold your horses, I know that sounds silly at first, but let me explain.

32 Let's say you were on a ship full of people. Now the people in that ship went insane and started hallucinating,
33 thinking that you were an alien from another planet and that you must be killed. If those people on that ship killed
34 you, you would really be dead, literally. Just because of the reality of the consequences of that mass hallucination
35 (you being dead) does not prove that you were really an alien. It just proves that the people were suffering from
36 mass hallucination. So, just because the so-called 'government' can arrest you and put you in jail, that does not
37 prove the existence of government. It just proves mass hallucination.

38 Let's start again now:

39 The atheist says "Show me God." I say, "Show me government." Now don't tell me the White House. That is
40 not 'government'. That is a building. That's just as if I were to show an atheist a church (a building), that would
41 not prove the existence of God.

42 Ok now, you might show me a Police Officer in uniform, and offer proof on how he can actually arrest me, to
43 prove the existence of Government.

1 Well, I can show an atheist a priest in uniform, but that would not prove the existence of God. Even if Congress
2 gave priests the authority to arrest people on the streets that would still not prove the existence of God to an
3 atheist. Just like a cop in uniform does not prove the existence of government, it only proves that the people are
4 suffering from mass hallucination.

5 People today are obsessed with the laws of the pagan-cult State. The Constitution, the Bill of Rights, etc. etc,
6 people meditating day and night on the 'laws' of the pagan-cult State, as opposed to the Law of God. Thomas
7 Jefferson, Benjamin Franklin, these men have become cult figures. They have replaced Abraham, Isaac, Jacob,
8 Noah, Moses, as the men of God to be pondered on and studied.

9 **Sacrifice for Protection**

10 In ancient times, people performed human sacrifice to their pagan false gods for 'Protection' from the gods. They
11 believed their gods also played the role of 'Provider' by performing human sacrifice for rain for their crops for
12 example.

13 Today, the U.S. Fed. Govt. is asking for "Sacrifice for Protection". The State today is now saying that the people
14 must sacrifice their Freedoms and Liberties for 'Protection' from terrorism (demons, evil spirits, etc.) and that
15 the State will then 'Provide' them with safety.

16 This is metaphorically a form of human sacrifice. It is not a human sacrifice where you literally kill someone (like
17 in the Death Penalty), but it is a "human" sacrifice. I mean, the State is not asking the animals to sacrifice their
18 Freedoms and Liberties, it is asking us humans, so it is a "human" sacrifice as opposed to an 'animal' sacrifice
19 in that sense. Also, there is death involved; the death of our Freedoms and Liberty.

20 By the way, State sponsored Death Penalty is another form of human sacrifice for the pagan-cult State, and State
21 sponsored abortion is a form of child sacrifice for this pagan-cult State.

22 **Black Robes: Judges and Devil worshippers**

23 Judges wear Black Robes just like Devil worshippers. The Judges' Desk is the Altar of Baal. They bring men tied
24 up in handcuffs before the altar (Judges' desk) and these men are for the human sacrifice and the entire court
25 proceeding is a satanic ritual.

26 Sounds crazy? Is it a coincidence that the 'language of the court' is Latin (ex: Habeas Corpus) just like the
27 'language of a Catholic Exorcism' is also in Latin? Lawyers speak Latin in the court room just like Priests use
28 Latin when performing exorcisms when you have a 'case' of full DEMONIC POSSESSION.

29 Also, the same type of 'respect' a Priest would expect from a visitor to his church is the same type of respect a
30 Judge expects in his court room. There's even a penalty for disobeying this 'respect'; it's called "Contempt of
31 Court".

32 Another psychological conditioning behavior modification technique being applied on the American Public is
33 this: Television shows like Judge Judy, Judge Joe, all these People's Courts television shows. The primary
34 intention and purpose behind these so-called Court Room Justice shows is to condition the public to get used to
35 entering a court room with NO Trial by Jury. In not one of any of these types of shows do you ever see a Trial by
36 Jury; that is not a mistake, it is intentional, and by design.

37 I can go on and on with this article and offer a million more details.

38 To conclude, if the U.S. Govt. plans to attack Iran, North Korea, etc. in the future. And if there is the possibility
39 that this War on Terrorism might lead to WWII. Then, that is nothing but pagan-cult MASS SUICIDE. And the
40 U.S. Govt. is a pagan cult, and WE'VE ALL BEEN DRINKING THE KOOL AID. [Does Jim Jones from Ghana
41 ring a bell?]

42 Now, some readers of this article (especially neo-conservatives) would automatically brand me an Anarchist. I
43 am not an Anarchist, what I am questioning is the role of government. According to the Founding Fathers of
44 America, the role of government was to protect your Individual Rights. NOT TO TAKE THEM AWAY.

45 And finally, if the people will not serve God, they will end up serving and being slaves of government. I am sure
46 many Christians would believe this, and even some followers of eastern philosophies; for this is a form of 'Bad
47 Karma'.

48 And, if man will not serve God, then woman will not serve man. This is also a form of 'bad karma' [and it may
49 also explain why the divorce rate is so high].

1 Another fascinating and funny article that helps to clarify just how God-like our government has become is as follows:

2 **The Ten Commandments of the U.S. Government, Family Guardian Fellowship**

3 *I. I am the Lord of the Talmud, thou shalt have no Biblical God before me.*

4 *II. Thou shalt not make unto thee any but Satanic images: the witch, symbol of the city government and police*
5 *department of Salem, Massachusetts; the five-pointed occult pentagram of Sirius, of the state religion of Egypt,*
6 *emblem of the Department of Defense and our Armed Forces, and the badge of U.S. law enforcement at all levels;*
7 *the pyramid of Pharaoh, capped by the all-Seeing Eye of Horus, emblazoned on the currency in the denomination*
8 *of one shekel.*

9 *III. Thou shalt not take the name of thy god in vain: thou shalt not blaspheme the name Rabbi, Israeli, Zionism,*
10 *"U.S. government", or any politician or agency.*

11 *IV. Remember the Wal Mart sale on the Sabbath Day, and keep it holy by spending. Seven days must thou labor,*
12 *that thereby thou shalt spend ever more.*

13 *V. Honor thy son and thy daughter. Neither spank nor say no to them when they seek to consume the sex and*
14 *violence that is dangled before them from every lawful venue. Thy daughter shalt dress like a cheap harlot from*
15 *the age of eight onward, and thy son shall engage in bloody video games, likewise from his eighth year. All of*
16 *these are legal and profitable, saith the Lord.*

17 *VI. Thou shalt not kill the molester of 150 children in his prison cell, and thou shalt condemn the convict who*
18 *executes the molester, lest such justice be encouraged, and lest it be known that the convict had greater common*
19 *sense and honor than a legion of our judges.*

20 *VII. Thou shalt commit adultery and televise and popularize it throughout the land, and broadcast it into*
21 *Afghanistan and Iraq, that thereby the Muslims shall be vouchsafed a share in our democracy and freedom.*

22 *VIII. Thou shalt not steal from us, for we detest competition.*

23 *IX. Thou shalt indeed bear false witness, for by perjury our Law is established.*

24 *X. Covet thy neighbor's goods and thy neighbor's wife, for thereby doth our Order prosper.*

25 I'll bet you never even dreamed that there were so many parallels between Christianity and government, did you? I'll bet
26 you also never thought of government as a religion, but that is exactly what it has become. The idea of making government
27 a religion or creating false idols for the people to worship is certainly not new. Here is an example from the bible, where
28 "cities" are referred to as "gods". Notice this passage also criticizes evolutionists when it says "Saying to.. a stone 'you gave
29 birth to me.'". Evolutionists believe that we literally descended from rocks that evolved from a primordial soup:

30 *"As the thief is ashamed when he is found out,*
31 *So is the house of Israel ashamed;*
32 **They and their kings and their princes, and their priests and their prophets,**
33 **Saying to a tree, "You are my father,"**
34 **And to a stone, "You gave birth to me."**
35 *For they have turned their back to Me, and not their face.*
36 *But in the time of their trouble*
37 *They will say, "Arise and save us."*
38 *But where are your gods [governments] that you have made for yourselves?*
39 *Let them arise,*
40 *If they can save you in the time of your trouble;*
41 **For according to the number of your cities**
42 **Are your gods, O Judah."**
43 *[Jeremiah 2:26-28, Bible, NKJV]*

44 Leaders know that if you can get people to worship false idols and thereby blaspheme God with their sin, then you can use
45 this idolatry to captivate and enslave them. For instance, in the Bible in 1 Kings Chapters 11 and 12, we learn that Solomon
46 disobeyed the Lord by marrying foreign wives and worshipping the idols of these foreign wives. When Solomon died, his
47 son Rehoboam hardened his heart against God and alienated his people. Then he fought a competitor named Jeroboam over
48 the spoils of his vast father's remnant kingdom (1 Kings 12). The weapon that Jeroboam used to compete with Rehoboam
49 was the creation of a false idol for the ten tribes of Israel that were under his leadership. This false idol consisted of two
50 calves of solid gold. The false idol distracted ten of the 12 tribes of Israel from wanting to reunite with the other two tribes

1 and worship the true God. To this day, the twelve tribes have never again been able to reunite, because they were divided by
2 idolatry toward false gods. Here is a description of how Jeroboam did it from 1 Kings 12:25-33:

3 Golden Calves at Bethel and Dan

4 ²⁵ Then Jeroboam fortified Shechem in the hill country of Ephraim and lived there. From there he went out and
5 built up Peniel.

6 ²⁶ Jeroboam thought to himself, "The kingdom will now likely revert to the house of David. ²⁷ If these people
7 go up to offer sacrifices at the temple of the LORD in Jerusalem, they will again give their allegiance to their
8 lord, Rehoboam king of Judah. They will kill me and return to King Rehoboam."

9 ²⁸ After seeking advice, the king made two golden calves. He said to the people, "It is too much for you to go
10 up to Jerusalem. Here are your gods, O Israel, who brought you up out of Egypt." ²⁹ One he set up in Bethel,
11 and the other in Dan. ³⁰ And this thing became a sin; the people went even as far as Dan to worship the one
12 there.

13 ³¹ Jeroboam built shrines on high places and appointed priests from all sorts of people, even though they were
14 not Levites. ³² He instituted a festival on the fifteenth day of the eighth month, like the festival held in Judah, and
15 offered sacrifices on the altar. This he did in Bethel, sacrificing to the calves he had made. And at Bethel he
16 also installed priests at the high places he had made. ³³ On the fifteenth day of the eighth month, a month of his
17 own choosing, he offered sacrifices on the altar he had built at Bethel. So he instituted the festival for the
18 Israelites and went up to the altar to make offerings.

19 [1 Kings 12:25-33, Bible, NIV]

20 Similar to Jeroboam, our present government conquers the people by encouraging them to become distracted with false idols.
21 These false idols include:

- 22 1. **Government.** This translates into worship of and slavery to government through the income tax and an obsession
23 with petitioning government to protect people from discrimination or punishment for the consequences of their sins,
24 including homosexuality, dishonesty, and infidelity.
- 25 2. **Money.** They use this lust for money to divide and conquer and control families by getting them fighting over
26 money within their marriage. They encourage people to get marriage licenses they never needed in order to get
27 jurisdiction over the spouses and their assets, and then they make it so easy to get divorced that it becomes
28 economically attractive to marry people for their money. This means that people get married for all the wrong
29 reasons, and make themselves into slaves of the state in the process of using the state courts as a vehicle to plunder
30 their partner using community property laws.
- 31 3. **Sex.** A fixation with sex, homosexuality, fornication, and adultery. People who are obsessed with anything, and
32 especially sex, are far less likely to be informed about the law or vigilant about holding their government
33 accountable.
- 34 4. **Sports and television.** People who are hooked on Monday night football or the latest host soap or sitcom aren't
35 likely to be caught visiting the law library or reading the Bible as God says they should.
- 36 5. **Materialism.** This manifests itself in an obsession to acquire and keep "things".
- 37 6. **Sin.** In the past, the government outlawed gambling and lotteries. Now most states have actually institutionalized
38 this kind of sin. The government holds lotteries and even advertises them. Indian reservations have become havens
39 for legalized gambling.

40 Have you ever visited a doctor's office for minor surgery? What the doctor does is administer a local anesthetic to numb
41 your senses in the area he will be cutting and operating on so you won't experience pain or feel what he is doing. The
42 government does the same thing. Before they hook you up to "The Matrix" using their umbilical called the "income tax" to
43 painfully suck you dry, they use a "local anesthetic" that numbs your senses and your discretion. This "local anesthetic" is
44 the sin and hedonism and idolatry they try to get you addicted to and distracted with that they use to make you into a slave:

45 *"Most assuredly, I say to you, whoever commits sin is a slave of sin."*
46 [Jesus in John 8:34, Bible, NKJV]

47 Once you are a slave to your sin, you are far less likely to give them any trouble about being a host organism for the federal
48 parasite that sucks your life and your labor and your property dry. They supplement this local anesthetic called "sin" with a
49 combination of cognitive dissonance, lies and propaganda, ignorance generated by the public fool (school) system, and an
50 occasional media report about how they trashed a famous person to keep you in fear and immobilized to oppose their
51 organized extortion and racketeering. This trains you never to trust or respect your own judgment well enough to even
52 conceive of questioning authority or challenging their jurisdiction.

1 "Surely oppression destroys a wise man's reason.
2 And **a [compelled] bribe [called income tax] debases the heart.**"
3 [Ecclesiastes 7:7, Bible, NKJV]

4 The concept of government as a religion especially applies to the field of taxation. The Internal Revenue Code is 9,500 pages
5 of very fine print. We know because we have a personal copy and read it often. Our own Former Treasury Secretary Paul
6 O'Neill calls it, and I quote:

7 "9,500 pages of gibberish."

8 [See this quote in a news article at: [http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/IRSExhibit-](http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/IRSExhibit-PaulONeill-IRSCo9500PgsOfGibberish.pdf)
9 [PaulONeill-IRSCo9500PgsOfGibberish.pdf](http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/IRSExhibit-PaulONeill-IRSCo9500PgsOfGibberish.pdf)]

10 How many people have taken the time to read the Internal Revenue Code in its entirety, and even among those very few
11 people who have read it completely, how many believe that they fully and completely understand it well enough to swear
12 under penalty of perjury that facts they reveal and statements they might make about their own personal tax liability would
13 be completely consistent with it? If you don't meet these two criteria of having read it completely and often and having a
14 full and accurate understanding about it that is truthful and consistent with its legislative intent, then any statement you make
15 on a tax return that is based on your state of mind in that instance becomes simply a matter of usually misinformed or ignorant
16 "belief". There's a good word for this condition of believing something without knowing all the facts. It is called "faith"
17 and it is the foundation of all religions in the world!:

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

20 Isn't "faith" based on a "belief" in something which you have not seen sufficient scientific evidence to prove? If you are like
21 most Americans who have never read or even seen any part of the Internal Revenue Code, which is the only admissible
22 "evidence" of your legal tax obligation, then any action you might take and any statement you might make regarding your
23 tax "liability" under such circumstances could be rationally described only as an act of "faith" and "belief". Here's the legal
24 definition of "faith":

25 "**Faith.** Confidence; credit; reliance. Thus, an act may be said to be done 'on the faith' of certain
26 representations.

27 "**Belief; credence; trust.** Thus, the Constitution provides that 'full faith and credit' shall be given to the
28 judgments of each state in the courts of the others.

29 Purpose; intent; sincerity; state of knowledge or design. This is the meaning of the word in the phrase "good
30 faith" and "bad faith". See Good faith."
31 [Black's Law Dictionary, Sixth Edition, p. 599]

32 Even when you hire an expensive professional to prepare your tax return, you still have **all** of the responsibility and liability
33 for the content and the accuracy of the return and if the IRS institutes a penalty for errors or omissions, isn't it **you** rather than
34 your tax preparer who has to pay the penalty? What exactly are you "trusting" (see the definition of "faith" above) when you
35 sign a tax return and state under penalty of perjury that it is truthful without even reading or knowing or understanding the
36 tax code? What you are in fact "trusting" is "man" or your "government". You are trusting what the IRS told you in its
37 publications, right? Or you're trusting an ignorant and greedy and unethical tax lawyer or a misinformed accountant to tell
38 you what your legal responsibilities are, aren't you? That is called trusting "man" because a man wrote those publications or
39 gave you the advice that you formed your "belief" from. The Bible says we shouldn't trust men or a "worthless" government,
40 and instead ought to trust only Him:

41 "Cursed be he that confirmeth not all the words of this law [God's Law, not Caesar's law] to do them. And all
42 the people shall say, Amen."
43 [Deu 27:26, Bible, NKJV]

44 "Behold, the nations are as a drop in the bucket, and are counted as the small dust on the scales."
45 [Isaiah 40:15, Bible, NKJV]

46 "All nations before Him are as **nothing**, and they are counted by Him **less than nothing and worthless.**"
47 [Isaiah 40:17, Bible, NKJV]

1 *“Cursed is the one who trusts in man [or by implication man-made government], who depends on flesh for his*
2 *strength and whose heart turns away from the Lord.* He will be like a bush in the wastelands; he will not see
3 *prosperity when it comes. He will dwell in the parched places of the desert, in a salt land where no one lives.*
4 *But blessed is the man who trusts in the Lord, whose confidence is in Him. He will be like a tree planted by the*
5 *water that sends out its roots by the stream. It does not fear when heat comes; its leaves are always green. It has*
6 *no worries in a year of drought and never fails to bear fruit.”*
7 *[Jeremiah 17:5-8, Bible, NIV]*

8 Now if our government had stuck to its original charter to be “a society of laws and not men”, then we wouldn’t be forced to
9 have to depend on “men” to know what our tax responsibilities are because we would be able to read the law ourselves
10 without consulting an “expert” and KNOW what we are supposed to do:

11 *“The government of the United States has been emphatically termed a government of laws, and not of men. It*
12 *will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested*
13 *legal right.”*
14 *[Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)]*

15 If our government had remained honorable and honest, the laws would be simple and clear and short. Read the earlier tax
16 laws: they are very short and easy to understand. These laws were KNOWABLE by the common man. The easiest way to
17 make the law respectable is to make it short and simple enough so that every person can read and understand it. When it
18 grows too large and/or too complicated to be knowable by every citizen, then at that point, we have transformed our society
19 from a society of laws to a society of men, which is the root and the foundation of tyranny and the very reason we rebelled
20 against English monarchs to form this country! That kind of corruption of our laws began starting in around 1913, shortly
21 after the Federal Reserve Act and the Sixteenth Amendment were passed. At that point, our government became a gigantic
22 parasite completely unrestrained by the Constitutional limits that had kept it under control. It became a socialist bureaucracy
23 bent on destroying our liberties and making itself into a false god.

24 The IRS Publications are the only thing that most Americans have ever read that even comes close to claiming to represent
25 what is in the real tax code found in the Internal Revenue Code. Because most people can’t afford a high-priced lawyer or
26 accountant who understands the tax code completely, and don’t have the time to read the entire IRC or buy and read a
27 comprehensive and complete book on taxes, then Americans in effect are economically coerced into relying on and having a
28 “religious faith” in the IRS Publications as their only source to understand what the tax code requires. Add to that the legal
29 ignorance perpetuated in them by our government schools and you have additional government duress. Worst yet, the federal
30 courts have said that none of these IRS Publications are credible and that they “confer no rights”. Read the article on our
31 website about this scam because it will blow your mind!:

32 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

33 Even the IRS says you can’t rely on their own publications in their Internal Revenue Manual:

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

37 So once again, if you haven’t personally read the entire Internal Revenue Code, don’t understand it completely, or have
38 trusted the IRS Publications, then your “faith” is ill-founded and in effect becomes “bad faith” because you are relying on a
39 completely unaccountable, criminal, and lawless organization called the IRS to define and fulfill your purported legal
40 responsibilities, and that can only be described as despicable, morally wrong, and biblically unsound:

41 *“Bad faith.* *The opposite of “good faith,” generally implying or involving actual or constructive fraud, or a*
42 *design to mislead or deceive another, or a neglect or refusal to fulfill some duty or some contractual obligation,*
43 *not prompted by an honest mistake as to one’s rights or duties, but by some interested or sinister motive. Term*
44 *“bad faith” is not simply bad judgment or negligence, but rather it implies the conscious doing of a wrong because*
45 *of dishonest purpose or moral obliquity; it is different from the negative idea of negligence in that it contemplates*
46 *a state of mind affirmatively operating with furtive design or ill will...”*
47 *[Black’s Law Dictionary, Sixth Edition, p. 139]*

48 You are not alone in your compelled depravity and violation of God’s law because most Americans, including us, are just
49 like you. But you have to trust “somebody” on this tax subject don’t you, because if you don’t file the government is going
50 to go after you and penalize you, aren’t they? So you are compelled to have “faith” in something, right? You get to choose

1 what that “something” is, but the result is a compelled “faith” or “trust” in “something” because of demands the government
2 is making on you to satisfy your alleged tax responsibilities.

3 Now if the Constitution says in the First Amendment that “*Congress shall make no law respecting an establishment of*
4 *religion, or prohibiting the free exercise thereof*”, and yet the IRS tells you under the “color of law” that you have to in effect
5 trust or have “religious faith” in “something” in order to satisfy their criminal extortion under the “color of law”, then isn’t
6 the government in effect “making a law respecting the establishment of a religion”? When corrupt judges make rulings on
7 tax issues that violate the Constitution and prejudice our sacred rights, aren’t they making law? Isn’t this kind of judicial
8 activism called “judge-made law” and isn’t Congress’ failure to discipline such tyrant judges the equivalent of allowing them
9 to write law that will then be used as precedent in the future? Isn’t the object of that “religious faith” and “trust” that the
10 government compels us to have the fraudulent IRS Publications directly, and the IRS who prepares them indirectly? So in
11 effect, if the income tax is indeed an “enforced” or “compelled” tax, then the government has established “faith in the IRS”
12 as a religion by the operation of law. And then the federal courts of that same government have turned around and said that
13 even though the only basis for most people’s beliefs is the IRS Publications, they aren’t trustworthy nor credible, and in fact,
14 you can be penalized for relying on what the IRS told you in them! So you are in effect being compelled to trust or have
15 “religious faith” in a lie, aren’t you? But then out of the other side of that same hypocritical and criminal government’s
16 mouth, the U.S. supreme Court says:

17 **“Courts, no more than the Constitutions, can intrude into the consciences of men or compel them to believe**
18 **contrary to their faith or think contrary to their convictions, but courts are competent to adjudge the acts men**
19 **do under the color of a constitutional right, such as that of freedom of speech or of the press or the free exercise**
20 **of religion and to determine whether the claimed right is limited by other recognized powers, equally precious to**
21 **mankind. So the mind and the spirit of man remain forever free, while his actions rest subject to necessary**
22 **accommodation to the competing needs of his fellows.”**

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

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

34 And when we raise the issue in court that the payment of federal income taxes violates our religious beliefs as documented
35 here, then the courts frequently say that our arguments are “frivolous”. See *U.S. v. Lee*, 455 U.S. 252 (1982) for further
36 confirmation of how the government essentially labels our religious beliefs as being frivolous in the process of enforcing
37 their “love for your money” in the courts. That too is a government action to create a religion, because all of the arguments
38 here are based on the law and words right out of the mouths of the government’s own judges and lawyers. Indirectly, they
39 are saying that their own words are frivolous! That’s religion and idolatry, and the object of worship is the almighty dollar.
40 The result of them calling our claims “frivolous” is a maximization of federal revenues and personal retirement benefits of
41 federal judges through illegal and unconstitutional extortion. That too violates Christian beliefs, which say that
42 “covetousness” is idolatry, which is the religious worship of idols:

43 **“Therefore put to death your members which are on the earth: fornication, uncleanness, passion, evil desire, and**
44 **covetousness, which is idolatry.”**
45 *[Colossians 3:5, Bible, NKJV]*

46 **““Behold, to obey [God and His Law] is better than sacrifice, and to heed than the fat of rams. **For****
47 **rebellion is as the sin of witchcraft, and stubbornness is an iniquity and**
48 **idolatry. Because you have rejected the word of the Lord, He also has**
49 **rejected you from being king [or sovereign over government].”**
50 *[1 Sam. 15:22-28, Bible, NKJV]*

51 The implication of the above scripture is that when public servants in the government violate God’s law, they cease to be part
52 of the government and are acting as private individuals absent the authority of law. They are no longer the sovereigns who

1 are serving the public they are there to protect. Instead they are serving *themselves* mainly and thereby violating the fiduciary
2 relationship they have as part of the public trust and federal corporation known as the "United States government". Christians
3 are supposed to disobey such unlawful and immoral actions, including those of courts.

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

6 So we have a paradox, folks. Either Subtitle A income taxes are *mandatory* and *enforced* and "religious faith in the IRS" has
7 become the new religion, or the taxes are instead entirely "voluntary" donations and therefore do not conflict with religious
8 views or the First Amendment. We can't have it both ways, but the government's fraudulent way of calling them *mandatory*
9 conflicts with so many aspects of our Constitution that we may as well throw the whole Bill of Rights in the toilet and tell
10 everyone the truth: which is that all their freedoms are suspended to pay for the extravagant debts of an out-of-control
11 government and everyone is an economic slave and a serf to the government.

12 In our time, government has not only become a religion, it has also become an *anti-religion* intent on driving Christianity out
13 of public life so that its only competitor (God) can be eliminated and it can continue to grow in power without resistance and
14 graduate to that of a totalitarian communist state. Christianity, it turns out, is the *only* competitor to government at the moment
15 for the worship of the people, and the one thing that most minority groups focused on rights (homosexuals, women's
16 liberation, abortion, etc) have in common is a hate for Christianity, because Christianity is the only check on their corruption
17 and hedonism. Christianity is the salt, the preservative, and the immune system for our society, and when you want to
18 overtake society with sin and disease and death, the first thing you have to attack is its immune system.

19 The kind of idolatrous thinking that accepts the income tax as legal therefore leads to socialism ultimately, and turns the
20 government into a tyrannical police state that robs citizens of their assets and puts them to use for the alleged "common good."
21 It is a product of mobocracy masquerading as democracy, where less privileged or poorer groups use their voting power to
22 compel the government to plunder the assets of wealthier people for their personal benefit. This is the central approach the
23 demagogues (I mean democrats) use: buy votes with money extorted from hard-working citizens. The Supreme Court agreed
24 precisely with these conclusions below in the case of *Loan Association v. Topeka*, 20 Wall. 655 (1874):

25 *"To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on*
26 *favoured individuals.. is none the less robbery because it is done under the forms of law and is called taxation.*
27 *This is not legislation. It is a decree under legislative forms."*

28 The only way a socialist state can justify its existence is to assert that the government knows better how to take care of you
29 than you do, and past experience, especially with the Soviet Union, proves that approach *doesn't work!* Forcing you to have
30 "faith" in the government is a violation of the First Amendment by establishing government as a "religion". Worship of
31 government as a religion is the essence of socialism. Socialism has never worked throughout all of history, because the
32 corruption of men at the highest levels who are in charge of the public funds always leads to usury, abuse, evil, and tyrannical
33 oppression of the people they are supposed to serve.

34 *"Remember the word that I said to you , 'A servant is not greater than his master.' If they persecuted Me, they*
35 *will also persecute you. If they kept My word, they will keep yours also. But all these things they will do to you*
36 *for My name's sake, because they do not know Him who sent Me."*
37 *[Jesus speaking in the Bible, John 15:20-21]*

38 Our own country was formed by Christian patriots more than 200 years ago because they rejected this very thing happening
39 to us! They founded the *first* country whose legal system was based entirely on Natural Law and Natural Order.

40 Socialism also makes us into unwitting slaves of the government. Would anyone argue that we don't already have a police
41 state, where the Gestapo are the tyrants at the IRS, and fear of the IRS is what keeps us paying our "tribute to the king" in the
42 form of income taxes? Would anyone argue that we are not a country full of cowards when it comes to facing our oppressors?
43 Realistically speaking: How long can cowards remain free and sovereign? Remember that the original American colonies
44 waged an entire violent war of independence and risked *everything* they had to fight against Britain when their taxes to Britain
45 were only 7%? Now some of us are paying 50% of our income in taxes without even flinching or whimpering or fighting.
46 We're a bunch of wimps if you ask me!

47 The point is that it's much more difficult to put God first with federal income taxes because out of the remaining 50% of our
48 income left after we pay taxes, we have to feed our families and pay our bills. Is it any wonder then that less than 1% of
49 Christians tithe 10% of their income to the church as the Bible requires in Malachi 3:8-10? They can't afford to because they

1 are being taxed/raped and financially enslaved by the government illegally! And then the IRS compels churches to shut up
2 about this kind of abuse by taking away their 501(c)(3) tax-exempt status if they speak up!

3 Now some of you, in fear, might say that we need to obey the government and not make any noise. When should a Christian
4 disobey the civil government? (Rom. 13:7; Acts 5:27-29) When a civil government refuses people the liberty to worship and
5 obey God freely or violates God's law, it has lost its mandate of authority from God. Then the Christian should feel justified
6 and maybe even compelled in disobeying. How are we to worship God freely? With the first fruits of our labor and our
7 income!

8 Ben Franklin, who incidentally was one of the attendees at the Constitutional Convention, believed that when a government
9 began to be tyrannical, it was the right and even the DUTY of the citizens to rebel against that government. Here is what he
10 said:

11 *"Resistance to tyrants is obedience to God."*

12 The Christian, however, is called to bear with his government whenever possible, but there must be a limit to that forbearance.

13 *"Those who stand for nothing will fall for anything."*
14 *[Alex Hamilton]*

15 Jesus did not call for revolution against Rome, even though it was an oppressive conqueror of Israel. On the other hand, the
16 apostles refused to obey a government order not to preach and teach in Jesus' name (Acts 5:27-29). On that occasion, one of
17 Jesus' apostles said:

18 *"We ought to obey God rather than men."*

19 Whenever the civil government forbids the practice of things that God has commanded us to do, or tells us to do things He
20 has commanded us not to do, then we are on solid ground in disobeying the government. Blind obedience to government is
21 never right or biblically sound. However difficult or costly it may be, we all must reserve the right to say no to things that
22 we consider oppressive or immoral or sinful. If we don't and we make government our unquestioned god, here is the future
23 that awaits us:²²

24 *The 23rd Psalm (A present-day Lamentation)*

25 *The politician is my shepherd...I am in want;*
26 *He maketh me to lie down on park benches,*
27 *He leadeth me beside still factories;*
28 *He disturbeth my soul.*
29 *Yea, thou I walk through the valley of the shadow of depression and recession,*
30 *I anticipate no recovery, for he is with me.*
31 *He prepareth a reduction in my salary in the presence of my enemies;*
32 *He anointeth my small income with great losses;*
33 *My expenses runneth over.*
34 *Surely unemployment and poverty shall follow me all the days of my life,*
35 *And I shall dwell in a mortgaged house forever.*

36 **16 Conclusions and Summary**

37 This section will summarize the facts revealed in this pamphlet into a brief summary useful to present to juries in a criminal
38 tax trial:

39 1. In America, the people and not the government are "sovereign".

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

²² A parody of the Bible, Psalm 23. Submitted by Pastor Wayne Teel and authored by Bob Phillips in his book *The Best of the Good Clean Jokes*.

1 “Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign
2 powers are delegated to...the government, sovereignty itself remains with the people.”
3 [Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

4 “The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They
5 both describe the political body who, according to our republican institutions, form the sovereignty, and who
6 hold the power and conduct the government through their representatives. They are what we familiarly call the
7 ‘sovereign people,’ and every citizen is one of this people, and a constituent member of this sovereignty. ...”
8 [Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]

- 9 2. The essence of sovereignty is the requirement for EXPRESS rather than IMPLIED consent in all human interactions.
10 The purpose of establishing government is to prevent you from being compelled to do anything, including consent to
11 receive or pay for government CIVIL protection or CIVIL “benefits”.
- 12 3. The purpose of establishing government is to procure “protection” of EXCLUSIVELY private property not owned or
13 controlled by the government.
- 14 3.1. Property the government can control or take away is PUBLIC property, not PRIVATE property and ownership by
15 you is a PRIVILEGE rather than a RIGHT.
- 16 3.2. Those without PRIVATE property are STATE property and chattel of the state, not free men.
- 17 3.3. Ownership is legally defined as the right to exclude any and ALL others from using, controlling, or benefitting
18 from the property. If you can’t exclude the GOVERNMENT from controlling the property or if they can take it
19 away from you, then THEY are the REAL owner and you are state property.

20 For details on the above:

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

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

- 21 4. In America, ALL powers possessed by the government are delegated to it by We The People.

22 “The question is not what power the federal government ought to have, but what powers, in fact, have been given
23 by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred
24 upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from
25 nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative
26 body subject to no restriction except the discretion of its members.” (Congress)
27 [[U.S. v. William M. Butler, 297 U.S. 1 \(1936\)](#)]

28 “The Government of the United States is one of delegated powers alone. Its authority is defined and limited by
29 the Constitution. All powers not granted to it by that instrument are reserved to the States or the people.”
30 [[United States v. Cruikshank, 92 U.S. 542 \(1875\)](#)]

- 31 5. A government of delegated powers alone cannot possess any power that the people themselves do not INDIVIDUALLY
32 ALSO possess.

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

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

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

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

40 *Quicquid acquiritur servo, acquiritur domino. Whatever is acquired by the servant, is acquired for the master.*
41 *15 Bin. Ab. 327.*

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

44 *What a man cannot transfer, he cannot bind by articles [the Constitution].*
45 [[Bouvier’s Maxims of Law, 1856](#)]

- 46 6. The Declaration of Independence says that all just governments derive their authority from the “consent of the governed”.
47 Another way of saying this is that only those who consent can be “governed”. That Declaration was enacted into LAW

1 in the first official act of the Congress on page 1 of the Statutes at Large. It is FRAUD to say that the requirement for
2 consent is merely “public policy” rather than actual LAW.

- 3 7. The process of “consenting to be governed” and thereby delegating authority to protect you to a specific government:
4 7.1. Is described by your voluntary choice of domicile within the jurisdiction of the government.
5 7.2. Is called “animus manendi” in the legal field.
6 8. You cannot be compelled to choose a domicile or “residence” within a specific government and thereby procure the
7 protection of that specific government. All such choices MUST be voluntary:

8 **“The rights of the individual are not derived from governmental agencies, either municipal, state or federal, or**
9 **even from the Constitution. They exist inherently in every man, by endowment of the Creator, and are merely**
10 **reaffirmed in the Constitution, and restricted only to the extent that they have been voluntarily surrendered by**
11 **the citizenship to the agencies of government.** The people’s rights are not derived from the government, but the
12 government’s authority comes from the people.*946 The Constitution but states again these rights already
13 existing, and when legislative encroachment by the nation, state, or municipality invade these original and
14 permanent rights, it is the duty of the courts to so declare, and to afford the necessary relief. The fewer restrictions
15 that surround the individual liberties of the citizen, except those for the preservation of the public health, safety,
16 and morals, the more contented the people and the more successful the democracy.”
17 [City of Dallas v Mitchell, 245 S.W. 944 (1922)]

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

23 The reason the “citizen” voluntarily submitted himself to such a form of government is because he WOULDN’T be
24 called a “citizen” in the first place if he hadn’t. Instead, he would be called a nonresident or a transient foreigner:

25 **citizen.** One who, under the Constitution and laws of the United States, or of a particular state, **is a member of**
26 **the political community, owing allegiance and being entitled to the enjoyment of full civil rights.** All persons
27 born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States
28 and of the state wherein they reside. U.S. Const., 14th Amend. See Citizenship.

29 **“Citizens” are members of a political community who, in their associated capacity, have established or submitted**
30 **themselves to the dominion of a government for the promotion of their general welfare and the protection of**
31 **their individual as well as collective rights.** Herriott v. City of Seattle, 81 Wash.2d. 48, 500 P.2d. 101, 109.

32 *The term may include or apply to children of alien parents from in United States, Von Schwertmer v. Piper,*
33 *D.C.Md., 23 F.2d. 862, 863; U.S. v. Minoru Yasui, D.C.Or., 48 F.Supp. 40, 54; children of American citizens*
34 *born outside United States, Haaland v. Attorney General of United States, D.C.Md., 42 F.Supp. 13, 22; Indians,*
35 *United States v. Hester, C.C.A.Okl., 137 F.2d. 145, 147; National Banks, American Surety Co. v. Bank of*
36 *California, C.C.A.Or., 133 F.2d. 160, 162; nonresident who has qualified as administratrix of estate of deceased*
37 *resident, Hunt v. Noll, C.C.A.Tenn., 112 F.2d. 288, 289. However, neither the United States nor a state is a*
38 *citizen for purposes of diversity jurisdiction. Jizemerjian v. Dept of Air Force, 457 F.Supp. 820. On the other*
39 *hand, municipalities and other local governments are deemed to be citizens. Rieser v. District of Columbia, 563*
40 *F.2d. 462. A corporation is not a citizen for purposes of privileges and immunities clause of the Fourteenth*
41 *Amendment. D.D.B. Realty Corp. v. Merrill, 232 F.Supp. 629, 637.*

42 *Under diversity statute [28 U.S.C. §1332], which mirrors U.S. Const. Article III’s diversity clause, a person is a*
43 *“citizen of a state” if he or she is a citizen of the United States and a domiciliary of a state of the United States.*
44 *Gibbons v. Udaras na Gaeltachta, D.C.N.Y., 549 F.Supp. 1094, 1116.*
45 *[Black’s Law Dictionary, Sixth Edition, p. 244]*

46 For further details, see:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

- 47 9. People who consent to be “governed” and thereby “protected” are “customers” of the government “protection” program
48 and are called:
49 9.1. “citizens” if they were born in the country.
50 9.2. “residents” if they were born in a different country.
51 9.3. “inhabitants” if they are either a “citizen” or a “resident”.
52 9.4. “taxpayers”.
53 9.5. “individuals”
54 10. People who do not consent to be governed or protected are called:

- 1 10.1. “nonresidents”.
- 2 10.2. “nonresident aliens” but not “individuals”.
- 3 10.3. “transient foreigners”.
- 4 10.4. “in transitu”.
- 5 10.5. “sojourners”.
- 6 10.6. “perpetual travelers”.
- 7 11. No jury has the right to force you to become a “customer” of government “protection” called a “citizen”, “resident”,
- 8 “inhabitant”, or “taxpayer”. Only you can make that choice because in America, the people are the sovereigns and not
- 9 the government who *serves* them. Anyone who forces you to become a customer of government protection is:
- 10 11.1. Advocating a criminal “protection racket”.
- 11 11.2. Forcing you to contract with the government for “protection”.
- 12 11.3. Perpetuating a corporate monopoly, because all governments are corporations.
- 13 12. The above facts explain why the Supreme Court has declared that “taxes” are not “debts”, and therefore do not constitute
- 14 a legal liability in a classical sense. It is because YOU as the sovereign have the right to determine whether you want to
- 15 be protected and how much protection you want to pay for.

16 *In his work on the Constitution, the late Mr. Justice Story whose praise as a jurist is in all civilized lands, speaking*
 17 *of the clause in the Constitution giving to Congress the power to lay and collect taxes, says of the theory which*
 18 *would limit the power to the object of paying the debts that, thus limited, it would be only a power to provide for*
 19 *the payment of debts then existing. [Footnote 4] And certainly if a narrow and limited interpretation would thus*
 20 *restrict the word "debts" in the Constitution, the same sort of interpretation would in like manner restrict the*
 21 *same word in the act. Such an interpretation needs only to be mentioned to be rejected. We refer to it only to*
 22 *show that a right construction must be sought through larger and less technical views. We may, then, safely*
 23 *decline either to limit the word "debts" to existing dues, or to extend its meaning so as to embrace all dues of*
 24 *whatever origin and description.*

25 *What, then, is its true sense? The most obvious, and, as it seems to us, the most rational answer to this question*
 26 *is that Congress must have had in contemplation debts originating in contract or demands carried into*
 27 *judgment, and only debts of this character.* This is the commonest and most natural use of the word. Some strain
 28 is felt upon the understanding when an attempt is made to extend it so as to include taxes imposed by legislative
 29 authority, and there should be no such strain in the interpretation of a law like this.

30 *We are the more ready to adopt this view because the greatest of English elementary writers upon law, when*
 31 *treating of debts in their various descriptions, gives no hint that taxes come within either. [Footnote 5] while*
 32 *American state courts of the highest authority have refused to treat liabilities for taxes as debts in the ordinary*
 33 *sense of that word, for which actions of debt may be maintained.*

34 *The first of these cases was that of Pierce v. City of Boston, [Footnote 6] 1842, in which the defendant attempted*
 35 *to set off against a demand of the plaintiff certain taxes due to the city. The statute allowed mutual debts to be set*
 36 *off, but the court disallowed the right to set off taxes. This case went, indeed, upon the construction of the statute*
 37 *of Massachusetts, and did not turn on the precise point before us, but the language of the court shows that taxes*
 38 *were not regarded as debts within the common understanding of the word.*

39 *The second case was that of Shaw v. Pickett, [Footnote 7] in which the Supreme Court of Vermont said,*

40 *"The assessment of taxes does not create a debt that can be enforced by suit, or upon which a promise to pay*
 41 *interest can be implied. It is a proceeding in invitum."*

42 *The next case was that of the City of Camden v. Allen, [Footnote 8] 1857. That was an action of debt brought to*
 43 *recover a tax by the municipality to which it was due. The language of the Supreme Court of New Jersey was still*
 44 *more explicit: "A tax, in its essential characteristics," said the court, "is not a debt nor in the nature of a debt.*
 45 *A tax is an impost levied by authority of government upon its citizens or subjects for the support of the state. It*
 46 *is not founded on contract or agreement. It operates in invitum. A debt is a sum of money due by certain and*
 47 *express agreement. It originates in and is founded upon contracts express or implied."*
 48 *[Lane County v. Oregon, 74 U.S. 7 Wall. 71 71 (1868)]*

- 49 13. YES, the government does have the right to criminalize non-payment for its services, but only among “taxpayers” serving
- 50 in public offices within the U.S. government. The decision to BECOME a “taxpayer” is voluntary because they can’t
- 51 compel you to serve in a public office, but after that decision has been made, compliance with the tax laws is NOT
- 52 voluntary.

<p><i>Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002</i> http://sedm.org/Forms/FormIndex.htm</p>
--

1 14. The Internal Revenue Code is Constitutional so long as those who enforce it don't compel people not lawfully occupying
2 public offices to satisfy the obligations described therein and enforce the requirement for consent at every state of
3 collection and enforcement. This is because nothing that one consents to can be classified as an injury in a court of law:

4 *Consensus facit legem.*

5 *Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.*

6 [*Bouvier's Maxims of Law, 1856;*

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

8
9 *Volunt non fit injuria.*

10 *He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

11 *Consensus tollit errorem.*

12 *Consent removes or obviates a mistake. Co. Litt. 126.*

13 *Melius est omnia mala pati quam malo concentire.*

14 *It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

15 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*

16 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.*

17 [*Bouvier's Maxims of Law, 1856;*

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

19 15. No one but you has the right to declare your civil status and thereby consent to satisfy all the civil obligations associated
20 with that civil status. The First Amendment protects the right even of those who are not "citizens" or "residents" or "club
21 members" to be free from compelled association, which means free from being forced to join a political group called a
22 "state" and sponsor the activities of that group. That is why the First Amendment IS the First Amendment: Because the
23 first thing you must do when forming any political group is to give the right to those who are not members to NOT join!
24 In other words, they can't force you to join their "club" or to become a member of the club called a "citizen", "resident",
25 "inhabitant", or "taxpayer". The way you associate, in fact, is to choose your civil status and to avail yourself of all the
26 rights and privileges associated with that status, such as a "citizen", "resident", "person", "individual", etc. See:

[Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](http://sedm.org/Forms/FormIndex.htm)

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

27 **17 Resources for further study and rebuttal**

28 A number of additional resources are available for those who wish to further investigate the contents of the pamphlet:

- 29 1. *Who Were the Pharisees and Saducees?*, Form #05.047 – proves that the abuse of legal language to deceive people
30 about their legal obligations was the sin of the Pharisees and the modern legal profession
31 <http://sedm.org/Forms/FormIndex.htm>
- 32 2. *Legal Deception, Propaganda, and Fraud*, Form #05.014 -exposes all the techniques by which modern Pharisee
33 lawyers deceive people into believing that they have a tax liability when in fact they DO NOT.
34 <http://sedm.org/Forms/FormIndex.htm>
- 35 3. *Avoiding Traps on Government Forms Course, Form #12.023* – shows how government forms deceive people into
36 declaring a civil status and corresponding obligation that they DO NOT in fact have
37 <http://sedm.org/Forms/FormIndex.htm>
- 38 4. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017 -shows how Pharisee
39 lawyers abuse the legal ignorance of the average American and the false presumptions that generates to deceive them
40 about what the law requires
41 <http://sedm.org/Forms/FormIndex.htm>
- 42 5. *SEDM Liberty University*: Solid instructional materials to learn about law, liberty, government, and taxation so that
43 you may confidently defend your legal rights in court and convincingly present your beliefs to any jury.
44 <http://sedm.org/LibertyU/LibertyU.htm>
- 45 6. *SEDM Memorandums of Law, Forms Page Section 1.5*: Extensive legal research upon which you may soundly base a
46 solid reliance defense. Right from the government's own mouth.
47 <http://sedm.org/Forms/FormIndex.htm>

- 1 7. Sovereignty Research DVD, Form #11.101: Every piece of free information available on the SEDM Website. Use this
2 as your reliance defense by attaching it to correspondence sent to government. Makes a good “jury entertainment
3 package”.
4 <http://sedm.org/Forms/FormIndex.htm>
5 8. Socialism: The New American Civil Religion, Form #05.016: Memorandum of Law which proves that the federal
6 courts have become churches and our government has become a false pagan god and a religious cult in violation of the
7 First Amendment:
8 <http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>
9 9. Tax Deposition Questions, Form #03.016: sound legal evidence upon which to base a reasonable belief
10 <http://sedm.org/Forms/FormIndex.htm>

11 **18 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government**

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

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

- 20 1. Admit that presumption is a violation of due process of law guaranteed by the Constitution of the United States of
21 America.

22 ***“Due process of law. Law in its regular course of administration through courts of justice. Due process of law***
23 *in each particular case means such an exercise of the powers of the government as the settled maxims of law*
24 *permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe*
25 *for the class of cases to which the one in question belongs. **A course of legal proceedings according to those***
26 ***rules and principles which have been established in our systems of jurisprudence for the enforcement and***
27 ***protection of private rights.** To give such proceedings any validity, there must be a tribunal competent by its*
28 *constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that involves*
29 *merely a determination of the personal liability of the defendant, **he must be brought within its jurisdiction by***
30 ***service of process within the state, or his voluntary appearance.** Pennoy v. Neff, 96 U.S. 733, 24 L.Ed. 565.*
31 *Due process of law implies the right of the person affected thereby to be present before the tribunal which*
32 *pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard,*
33 *by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on*
34 *the question of right in the matter involved. **If any question of fact or liability be conclusively be presumed***
35 ***[rather than proven] against him, this is not due process of law.”***
36 *[Black’s Law Dictionary, Sixth Edition, p. 500]*

37 YOUR ANSWER: ____Admit ____Deny

38 CLARIFICATION: _____

- 41 2. Admit that presumptions which prejudice the Constitutional rights of the accused are impermissible and
42 unconstitutional.

43 *“Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process*
44 *Clauses of the Fifth and Fourteenth Amendments. In Heiner v. Donnan, [285 U.S. 312](#) (1932) , the Court was*
45 *faced with a constitutional challenge to a federal statute that created a conclusive presumption that gifts made*
46 *within two years prior to the donor’s death were made in contemplation of death, thus requiring payment by his*
47 *estate of a higher tax. In holding that this irrefutable assumption was so arbitrary and unreasonable as to deprive*
48 *the taxpayer of his property without due process of law, the Court stated that it had “held more than once that a*
49 *statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause*
50 *of the Fourteenth Amendment.” Id., at 329. See, e. g., Schlesinger v. Wisconsin, [270 U.S. 230](#) (1926); Hoeper v.*
51 *Tax Comm’n, [284 U.S. 206](#) (1931). See also Tot v. United States, [319 U.S. 463, 468](#) -469 (1943); Leary v. United*
52 *States, [395 U.S. 6, 29](#) -53 (1969). Cf. Turner v. United States, [396 U.S. 398, 418](#) -419 (1970).*

53 *The more recent case of Bell v. Burson, [402 U.S. 535](#) (1971), involved a Georgia statute which provided that if*
54 *an uninsured motorist was involved in an accident and could not post security for the amount of damages claimed,*

1 his driver's license must be suspended without any hearing on the question of fault or responsibility. The Court
2 held that since the State purported to be concerned with fault in suspending a driver's license, it [412 U.S.
3 441, 447] could not, consistent with procedural due process, conclusively presume fault from the fact that
4 the uninsured motorist was involved in an accident, and could not, therefore, suspend his driver's license without
5 a hearing on that crucial factor.

6 Likewise, in Stanley v. Illinois, 405 U.S. 645 (1972), the Court struck down, as violative of the Due Process Clause
7 of the Fourteenth Amendment, Illinois' irrebuttable statutory presumption that all unmarried fathers are
8 unqualified to raise their children. Because of that presumption, the statute required the State, upon the death of
9 the mother, to take custody of all such illegitimate children, without providing any hearing on the father's parental
10 fitness. It may be, the Court said, "that most unmarried fathers are unsuitable and neglectful parents. . . . But all
11 unmarried fathers are not in this category; some are wholly suited to have custody of their children." Id., at 654.
12 Hence, the Court held that the State could not conclusively presume that any individual unmarried father was
13 unfit to raise his children; rather, it was required by the Due Process Clause to provide a hearing on that issue.
14 According to the Court, Illinois "insists on presuming rather than proving Stanley's unfitness solely because it is
15 more convenient to presume than to prove. Under the Due Process Clause that advantage is insufficient to justify
16 refusing a father a hearing . . ." Id., at 658. 4. [412 U.S. 441, 448] "
17 [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414
18 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates
19 process]

20
21 YOUR ANSWER: ___Admit ___Deny

22
23 CLARIFICATION:_____

- 24 3. Admit that statutory presumptions used against a party to the Constitution domiciled within a state of the Union also
25 amount to a violation of due process:

26 "*It is apparent, this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) 'that a constitutional*
27 *prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be*
28 *violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*
29 *restrictions.'*"
30 [[Heiner v. Donnan, 285 U.S. 312 \(1932\)](#)]

31
32 YOUR ANSWER: ___Admit ___Deny

33
34 CLARIFICATION:_____

- 35 4. Admit that "[presumption](#)" is a sin under the Bible as revealed below:

36 "*But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings*
37 *reproach on the LORD, and he shall be cut off from among his people."*
38 [[Numbers 15:30, Bible, NKJV](#)]

39
40 YOUR ANSWER: ___Admit ___Deny

41
42 CLARIFICATION:_____

- 43 5. Admit that the IRS Presumption Rules found

- 44 6. Admit that the only basis for reasonable belief about tax liability, for a person protected by the Constitution, is
45 admissible evidence that does not require any kind of unconstitutional "presumption".

46
47 YOUR ANSWER: ___Admit ___Deny

48
49 CLARIFICATION:_____

- 50 7. Admit that [1 U.S.C. §204](#) and the legislative notes thereunder shows that the Internal Revenue Code is not "positive
51 law", but instead is "prima facie evidence" of law.

52 [TITLE 1 > CHAPTER 3 > § 204](#)

1 [§ 204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of](#)
2 [Codes and Supplements](#)

3 In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,
4 and of each State, Territory, or insular possession of the United States—

5 (a) *United States Code.*— The matter set forth in the edition of the Code of Laws of the United States current at
6 any time shall, together with the then current supplement, if any, establish prima facie the laws of the United
7 States, general and permanent in their nature, in force on the day preceding the commencement of the session
8 following the last session the legislation of which is included: Provided, however, **That whenever titles of such**
9 **Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein**
10 **contained, in all the courts of the United States, the several States, and the Territories and insular possessions**
11 **of the United States.**

12
13 YOUR ANSWER: ___ Admit ___ Deny

14
15 CLARIFICATION: _____

- 16 8. Admit that “prima facie” means “presumed” to be law without the requirement for actual evidence supporting the fact
17 that it, or any portion of it, has been enacted into “law”.

18 *“Prima facie. Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the first*
19 *disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex*
20 *rel. Herbert v. Whims, 68 Ohio App. 39, 28 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption”*
21 *[Black’s Law Dictionary, Sixth Edition, p. 1189]*

22
23 YOUR ANSWER: ___ Admit ___ Deny

24
25 CLARIFICATION: _____

- 26 9. Admit that because the [Internal Revenue Code](#) is not “positive law” but only “presumed” to be law, then all regulations
27 written to implement it have the same status.

28
29 YOUR ANSWER: ___ Admit ___ Deny

30
31 CLARIFICATION: _____

- 32 10. Admit that the I.R.C., absent proof that the specific statute being cited is enacted into positive law, may not be cited as
33 evidence in any tax trial in which the accused is protected by the Constitution and the Bill of Rights without violating
34 due process of law and the Constitutional rights of the accused.

35
36 YOUR ANSWER: ___ Admit ___ Deny

37
38 CLARIFICATION: _____

- 39 11. Admit that in the case of titles of the U.S. Code that are not positive law, the Statutes at Large, and not the title itself,
40 govern.

41 *NOTE: Of the 50 titles, only 23 have been enacted into positive (statutory) law. These titles are 1, 3, 4, 5, 9, 10,*
42 *11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 44, 46, and 49. When a title of the Code was enacted into*
43 *positive law, the text of the title became legal evidence of the law. Titles that have not been enacted into positive*
44 *law are only prima facie evidence of the law. In that case, the Statutes at Large still govern.*
45 *[SOURCE: U.S. Government Printing Office Access, About the U.S. Code,*
46 <http://www.gpoaccess.gov/uscode/about.html>
47

48
49 YOUR ANSWER: ___ Admit ___ Deny

50
51 CLARIFICATION: _____

- 52 12. Admit that consent makes the law, and therefore consent of both parties to a “proposal” causes that proposal to turn
even presumptions into “law” and “evidence”:

1 *Consensus facit legem.*
2 *Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.*
3 *[Bouvier's Maxims of Law, 1856;*
4 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*
5

6 YOUR ANSWER: ___ Admit ___ Deny

7
8 CLARIFICATION: _____

- 9 13. Admit that absent express consent of the accused under the civil law, a statute not enacted into law does not become
10 "evidence" or "law" for that may be cited against that person.

11
12 YOUR ANSWER: ___ Admit ___ Deny

13
14 CLARIFICATION: _____

- 15 14. Admit that the Declaration of Independence states that rights protected by the Constitution are "unalienable" in relation
16 to the government.

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

21
22 YOUR ANSWER: ___ Admit ___ Deny

23
24 CLARIFICATION: _____

- 25 15. Admit that an "unalienable" right is one that cannot be bargained away, sold, or transferred by any mechanism,
26 including a franchise agreement or a "public office", which is also a franchise.

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

29
30 YOUR ANSWER: ___ Admit ___ Deny

31
32 CLARIFICATION: _____

- 33 16. Admit that when the government is hiring "employees" occupying a "public office", it comes down to the same level
34 as an ordinary private corporation in equity, waives sovereign immunity, and cannot be acting as a government if the
35 hiring process involves the surrender of rights protected by the United States Constitution of those it is contracting
36 with.

37 *Moreover, if the dissent were correct that the sovereign acts doctrine permits the Government to abrogate its*
38 *contractual commitments in "regulatory" cases even where it simply sought to avoid contracts it had come to*
39 *regret, then the Government's sovereign contracting power would be of very little use in this broad sphere of*
40 *public activity. We rejected a virtually identical argument in Perry v. United States, 294 U.S. 330 (1935), in which*
41 *Congress had passed a resolution regulating the payment of obligations in gold. **We held that the law could not***
42 ***be applied to the Government's own obligations, noting that "the right to make binding obligations is a***
43 ***competence attaching to sovereignty."** Id. at 353.*

44 *See also Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943) ("**The United States does business on***
45 ***business terms**") (quoting United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926));*
46 *Perry v. United States, supra at 352 (1935) ("**When the United States, with constitutional authority, makes***
47 ***contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such***
48 ***instruments. There is no difference . . . except that the United States cannot be sued without its consent")***
49 *(citation omitted); United States v. Bostwick, 94 U.S. 53, 66 (1877) ("**The United States, when they contract with***
50 ***their citizens, are controlled by the same laws that govern the citizen in that behalf**")"; Cooke v. United States,*
51 *91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its position of sovereignty,*
52 ***and enters the domain of commerce, it submits itself to the same laws that govern individuals there").***

53 *See Jones, 1 Cl.Ct. at 85 ("**Wherever the public and private acts of the government seem to commingle, a citizen***
54 ***or corporate body must by supposition be substituted in its place, and then the question be determined whether***

1 the action will lie against the supposed defendant"); *O'Neill v. United States*, 231 Ct.Cl. 823, 826 (1982)
2 (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private parties, the party hurt
3 by such governing action could not claim compensation from the other party for the governing action"). The
4 dissent ignores these statements (including the statement from Jones, from which case Horowitz drew its
5 reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need
6 to treat the government-as-contractor the same as a private party.

7 [United States v. Winstar Corp. 518 U.S. 839 (1996)]

8
9 YOUR ANSWER: ___ Admit ___ Deny

10
11 CLARIFICATION: _____

- 12 17. Admit that a government of delegated powers such as the United States can possess no power, including sovereign
13 immunity and the requirement for consent to be sued, not possessed by the People themselves as private individuals
14 from whom that power was delegated:

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

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

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

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

22 *Quicquid acquiritur servo, acquiritur domino. Whatever is acquired by the servant, is acquired for the master.
23 15 Bin. Ab. 327.*

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

26 *What a man cannot transfer, he cannot bind by articles [the Constitution].*

27 [Bouvier's Maxims of Law, 1856]

28
29 YOUR ANSWER: ___ Admit ___ Deny

30
31 CLARIFICATION: _____

- 32 18. Admit that no entity that calls itself a "government" can lawfully use its power to contract with private citizens to
33 destroy rights protected by the Constitution, the protection of which was the purpose for its creation, without at least
34 devolving down to the same level in equity as those same individuals from whom it derives all its delegated powers.

35 "The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the
36 later are founded upon the former; and the great end and object of them must be to secure and support the rights
37 of individuals, or else vain is government."
38 [Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793)]

39
40 YOUR ANSWER: ___ Admit ___ Deny

41
42 CLARIFICATION: _____

- 43 19. Admit that the current Internal Revenue Code is based on the Statutes at Large passed after January 2, 1939, and that
44 all prior revenue statutes in the Statutes at Large were Repealed by the Internal Revenue Code of 1939, 53 Stat. 1.

45 See: SEDM Exhibit #05.027, 53 Stat. 1, Section 4 available at <http://sedm.org/Exhibits/ExhibitIndex.htm>

46
47
48 YOUR ANSWER: ___ Admit ___ Deny

1 CLARIFICATION: _____

2 20. Admit that there is no place that an American Citizen can go on the Internet to read any part of the Statutes at Large on
3 any government website for the period 1875 to about three years ago.

- 4 • Library of Congress, Statutes at Large, <http://memory.loc.gov/ammem/amlaw/lwslink.html>
- 5 • GPO Access Website, Statutes at Large: <http://www.gpoaccess.gov/statutes/index.html>

6 YOUR ANSWER: ___Admit ___Deny

7 CLARIFICATION: _____

8 21. Admit that absent a place on the Internet to go to read the Statutes at Large, the main other source of government
9 information of this kind is a Federal Depository Library.

10 See: U.S. Government Printing Office (GPO) Website, <http://www.gpoaccess.gov/fdlp.html>

11 YOUR ANSWER: ___Admit ___Deny

12 CLARIFICATION: _____

13 22. Admit that it would be inconvenient for the average American, and especially those in rural areas, to visit a Federal
14 Depository Library.

15 YOUR ANSWER: ___Admit ___Deny

16 CLARIFICATION: _____

17 23. Admit that without a convenient place to read the only REAL law on the subject of taxation, the average American is
18 deprived of the required "reasonable notice" of the statutes that he is expected and required to obey if he is a
19 "taxpayer" under the I.R.C.

20 *"An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality*
 21 *is notice reasonably calculated, under all circumstances, to apprise interested parties of the pendency of the*
 22 *action and afford them an opportunity to present their objections." Mullane v. Central Hanover Bank & Trust*
 23 *Co., 339 U.S. 306, 314 (1950) . Without proper prior notice to those who may be affected by a government*
 24 *decision, all other procedural rights may be nullified. The exact contents of the notice required by due process*
 25 *will, of course, vary with the circumstances.*
 26 *[Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 214]*

27 See also: Requirement for Reasonable Notice, Form #05.022, available at
28 <http://sedm.org/Forms/FormIndex.htm>

29 YOUR ANSWER: ___Admit ___Deny

30 CLARIFICATION: _____

31 24. Admit that under [Federal Rule of Civil Procedure Rule 17\(b\)](#), the law of the individual's domicile determines the rules
32 of decision and the choice of law in civil tax matters.

33 [IV. PARTIES > Rule 17.](#)
 34 [Rule 17. Parties Plaintiff and Defendant: Capacity](#)

35 (b) Capacity to Sue or be Sued.

36 **Capacity to sue or be sued is determined as follows:**

- 37 (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
- 38 (2) **for a corporation, by the law under which it was organized [laws of the District of Columbia]; and**
- 39 (3) for all other parties, by the law of the state where the court is located, except that:

- (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
(B) [28 U.S.C. §§ 754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

25. Admit that Constitutional protections, including those prohibiting presumptions, do not apply to federal “employees” or “public officers” on official duty

*“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. [Kelley v. Johnson, 425 U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. [O'Connor v. Ortega, 480 U.S. 709, 723](#) (1987) (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. [Gardner v. Broderick, \[497 U.S. 62, 95\] 392 U.S. 273, 277](#) -278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. [Connick v. Myers, 461 U.S. 138, 147](#) (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. [Public Workers v. Mitchell, 330 U.S. 75, 101](#) (1947); [Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556](#) (1973); [Broadrick v. Oklahoma, 413 U.S. 601, 616](#) -617 (1973).”
[[Rutan v. Republican Party of Illinois, 497 U.S. 62](#) (1990)]*

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

26. Admit that based on the answer to the previous question, a person who is regarded by the court as a federal “employee” or “public officer” in the context of a specific financial transaction is “presumed” to have forfeited his/her Constitutional rights, for the most part, as a condition of his/her employment contract/agreement.

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

27. Admit that a federal “[employee](#)” is exercising “agency” on behalf of the federal government when operating within the confines of his lawfully delegated authority.

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

28. Admit that pursuant to [4 U.S.C. §72](#), all those exercising a “public office” as “employees” within the federal government pursuant to 5 U.S.C. §2105 are presumed to have a legal “domicile” in the District of Columbia.

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

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

YOUR ANSWER: ___ Admit ___ Deny

1 CLARIFICATION: _____

2 29. Admit that those acting as federal “employees” or “public officers” on official duty, even if otherwise domiciled within
3 a state of the Union, must be regarded under [Federal Rule of Civil Procedure Rule 17\(b\)](#) as having a legal “domicile”
4 in the District of Columbia.

5 YOUR ANSWER: ___Admit ___Deny

6 CLARIFICATION: _____

7
8
9 30. Admit that a person engaged in a “trade or business” holds a “public office” in the United States and qualifies as a
10 federal “employee” as defined in 5 U.S.C. §2105, 26 U.S.C. §3401(c), and 26 C.F.R. §31.3401(c)-1.

11 [26 U.S.C. §7701](#): Definitions

12 “(a)(26) The term ‘trade or business’ [includes](#) the performance of the functions of a [public office](#).”

13
14 YOUR ANSWER: ___Admit ___Deny

15 CLARIFICATION: _____

16
17 31. Admit that it is a violation of due process during any judicial proceeding to “presume” that a person is a federal
18 “employee”, “public officer”, or “taxpayer” without proof appearing on the record of same, in cases where such
19 presumption is challenged by either party.

20 YOUR ANSWER: ___Admit ___Deny

21 CLARIFICATION: _____

22
23
24 32. Admit that the federal courts have ruled that persons can actually be penalized for relying on any IRS publication,
25 statement or form as a basis for belief about tax liability.

26 See section 5 earlier.

27 YOUR ANSWER: ___Admit ___Deny

28 CLARIFICATION: _____

29
30
31 33. Admit that even when advised by a tax professional, a “taxpayer” filing a return still accepts full liability for the
32 accuracy of what appears on the return filed.

33 YOUR ANSWER: ___Admit ___Deny

34 CLARIFICATION: _____

35
36
37 34. Admit that laws enacted within the Statutes at Large constitute positive law, for most but not all cases.

38 See [1 U.S.C. §204](#) and its predecessors.

39 YOUR ANSWER: ___Admit ___Deny

40 CLARIFICATION: _____

41
42
43 35. Admit that the Internal Revenue Code of 1939 was published as separate volume of the Statutes at Large, and that it is
44 the ONLY enactment of Congress that has such distinction.

45 [Internal Revenue Code of 1939, Section 9, 53 Stat. 2](#)

1 SEC. 9. PUBLICATION.—The said Internal Revenue Code shall be published as a separate part of a volume of
2 the United States Statutes at Large, with an appendix and index, but without marginal references; the date of
3 enactment, bill number, public and chapter number shall be printed as a headnote.
4 [Internal Revenue Code of 1939, Section 9, 53 Stat. 2
5 <http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201939.pdf>]

6
7 YOUR ANSWER: ___ Admit ___ Deny

8
9 CLARIFICATION: _____

- 10 36. Admit that because the I.R.C. is not positive law, and because it was published in the Statutes at Large, then not all
11 enactments published in the Statutes at Large are necessarily “positive law” and therefore “law” in the absence of
12 unchallenged presumption.

13
14 YOUR ANSWER: ___ Admit ___ Deny

15
16 CLARIFICATION: _____

- 17 37. Admit that presumption in the legal realm operates as the equivalent of “faith” in the religious realm, in that it is the
18 embodiment of a belief that is not substantiated by admissible evidence.

19 “Now *faith is the substance of things hoped for, the evidence of things not seen [or examined or admitted into*
20 *evidence.*”
21 [[Heb. 11:1](#), Bible, NKJV]

22 YOUR ANSWER: ___ Admit ___ Deny

23
24 CLARIFICATION: _____

- 25 38. Admit that the federal government may not create a church, and especially not one which includes the payment of
26 “tithes” called “taxes” as a requirement.

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

37
38 “[T]he Establishment Clause is infringed when the government makes adherence to religion relevant to a
39 *person’s standing in the political community.* Direct government action endorsing religion or a particular
40 *religious practice is invalid under this approach, because it sends a message to nonadherents that they are*
41 *outsiders, not full members of the political community, and an accompanying message to adherents that they are*
42 *insiders, favored members of the political community”.*
43 [Wallace v. Jaffree, 472 U.S. 69 (1985)]

44 YOUR ANSWER: ___ Admit ___ Deny

45
46 CLARIFICATION: _____

- 47 39. Admit that “taxes”, with respect to a “state” are similar to “tithes” with respect to a “church” and that membership in
48 both a “nation” or “state” on the one hand is just as voluntary as membership in a “church” on the other hand.

49 Please rebut the content of the article entitled “Our government has become idolatry and a false religion.” at:

50 <http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>

1 YOUR ANSWER: ___Admit ___Deny

2
3 CLARIFICATION:_____

- 4 40. Admit that membership in a “state” is consummated by a combination of two voluntary choices of an individual:
5 allegiance and domicile.

6 Please rebut the questions at the end of the pamphlet:

7 *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002
8 <http://sedm.org/Forms/FormIndex.htm>

9 YOUR ANSWER: ___Admit ___Deny

10
11 CLARIFICATION:_____

- 12 41. Admit that income “taxes” are membership dues paid only by those with a domicile and/or residence within the
13 territorial jurisdiction of a “state” for the protection afforded by the “state”.

14 *“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit*
15 *or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth*
16 *Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally*
17 *reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously*
18 *includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of*
19 *property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration*
20 *being a tax on realty laid by the state in which the realty is located.”*
21 *[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]*

22 YOUR ANSWER: ___Admit ___Deny

23
24 CLARIFICATION:_____

- 25 42. Admit that one may not be compelled to exercise their protected First Amendment right to politically associate with a
26 specific state or government and are protected from “compelled association” by the First Amendment to the United
27 States Constitution.

28 YOUR ANSWER: ___Admit ___Deny

29
30 CLARIFICATION:_____

- 31 43. Admit that those who have voluntarily exercised their right to politically associate with a specific state are called
32 “citizens” and “residents” (aliens) in relation to that state, while those who have not are called “nonresidents”,
33 “transient foreigners”, “stateless persons”, and “nonresident aliens”.

34 YOUR ANSWER: ___Admit ___Deny

35
36 CLARIFICATION:_____

37
38 **Affirmation:**

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

44 Name (print):_____

1 Signature: _____

2 Date: _____

3 Witness name (print): _____

4 Witness Signature: _____

5 Witness Date: _____

1 **9.8 Exhibit 8: SEDM About Us Page**

ABOUT US

[Back to home](#)


 [Web capture of this page](#) (right click and select "Save As"). Includes active hotlinks for offline use

TABLE OF CONTENTS:

1. [What and Who are We?](#)
2. [Mission statement](#)
3. [About Privacy](#)
4. [Disclaimer/License Agreement](#)
5. [Sovereign Immunity](#)
6. [Terms of Use and Service](#)
7. [What our Members are saying about us](#)
8. [Prohibited activities](#)
9. [About religious tolerance and this ministry](#)
10. [Relationship to Government](#)
11. ["Situs", "Domicile" and "residence" of this Ministry](#)
12. [A Message to Government Readers](#)
13. [Contacting Us](#)
14. [Our Friends and Favorite Links](#)
15. [Intended/Authorized Audience](#)
16. [Spiritual, Legal, and Political Reforms We Seek](#)
17. [Closing message direct from our sponsor](#)

"Humble obedience to the Constitution by public servants is the paramount 'compelling state interest'."
[SEDM]

"A popular government without popular information [about [GOVERNMENT CORRUPTION](#)] or the means of acquiring it, is but a Prologue to Farce, or a Tragedy, or perhaps both. Knowledge will forever govern ignorance. and a people who mean to be their own Governors, must arm themselves with the power which knowledge gives."
[[James Madison](#)]; Letter from James Madison to W.T. Barry (Aug. 4, 1822), in 9 THE WRITINGS OF JAMES MADISON 103 (Gaillard Hunt ed., 1910)]

"...The constitutional rights of those spreading their religious beliefs through the spoken and printed word are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for expressing one's views is not to be measured by the protection afforded commercial handbills. It should be remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray his expenses or to sustain him. Freedom of speech, freedom of the press, freedom of religion are available to all, not merely to those who can pay their own way. . ."

[*Murdock v. Pennsylvania*, 319 U.S. 105 (1943)]

"Of all the dispositions and habits which lead to political prosperity, Religion and morality are indispensable supports. In vain would that man claim the tribute of Patriotism who should labour to subvert these great Pillars of human happiness, these firmest props of the duties of Men and citizens. The mere politician, equally with the pious man, ought to respect and to cherish them. A volume could not trace all their connections with private and public felicity. Let it simply be asked, "where is the security for property, for reputation, for life, if the sense of religious obligation desert the oaths which are the instruments of investigation in courts of justice?" And let us with caution indulge the supposition that morality can be maintained without religion. Whatever may be conceded to the influence of refined education on minds of peculiar structure, reason and experience both forbid us to expect that national morality can prevail in exclusion of religious principle."

[George Washington in his [Farewell Address](#); See also [George Washington's Farewell Address Presented by Pastor Garrett Lear](#)]

"Finally, brethren, whatever things are true, whatever things are noble, whatever things are just, whatever things are pure, whatever things are lovely, whatever things are of good report, if there is any virtue and if there is anything praiseworthy—meditate on these things."

[[Phil. 4:8](#), Bible, NKJV]

"But as for me and my house, WE WILL SERVE [**ONLY**] THE LORD!"
[[Josh. 24:15](#), Bible, NKJV]

"Only the educated are free."
[Epicetus, Discourses]

"...**the greatest menace to freedom is an inert [passive, ignorant, and uneducated] people [who refuse, as jurists and voters and active citizens, to expose and punish evil in the government]**"
[Whitney v. California, [274 U.S. 357](#) (1927)]

"The American people have always regarded education and acquisition of knowledge as matters of supreme importance which should be diligently promoted [in order to maintain and protect their [liberty](#)]. The Ordinance of 1787 declares: '**Religion, morality and knowledge being necessary to good government and the happiness [and liberty] of mankind, schools and the means of education shall forever be encouraged.**'"
[Meyer v. State of Nebraska, [262 U.S. 390](#) (1923)]

"And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do."
[[Exodus 18:20](#), Bible, NKJV]

"My [God's] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that produces it]."
[[Hosea 4:6](#), Bible, NKJV]

"We have no government armed with the power capable of contending with human passions unbridled by morality and religion. Avarice [greed], ambition, revenge, or gallantry [debauchery], would break the strongest cords of our Constitution as a whale goes through a net. **Our Constitution was made only for a moral and religious [and a well educated and self-governing] people. It is wholly inadequate to the government of any other.**"
[John Adams, 2nd President]


"If liberty means anything at all, it means the right to tell people what they do not want to hear."
[[George Orwell](#)]

1. [What and Who Are We?](#)

For a brief, abbreviated introduction to our ministry, see:

 [Ministry Introduction, Form #12.014](#)

SEDM exists as:

1. A legal education and law enforcement group focusing on both  [God's Laws](#) and [man's laws](#).
 2. A free public service
 3. A nonprofit, nondenominational Christian (religious) evangelical fellowship and ministry.
 4. A religious fellowship in the church of the Lord Jesus Christ.
 5. A religious charity.
 6. A First Amendment association of activists (Members only) which seek a return to the rule of law in the United States. We derive the resources we need for such reforms through the donations made to this website.
 7. A whistleblowing group focused on researching, exposing, publicizing, and punishing government deception and corruption wherever it may be found, and especially in regards to matters relating to law, commerce, and taxation. This is a fundamental requirement of the Bible, which says that:
 - 7.1 "Fearing the Lord" is the essence of our faith. See [Deut. 6:13, 24](#); [Deut. 10:20](#)
 - 7.2 To "fear the Lord" is to "hate evil". See [Prov. 8:13](#).
 - 7.3 Hating evil is the way we love and protect our neighbor, in fulfillment of the last six commandments of the ten commandments.
 - 7.4 Whistleblowing relating to evil in the government is therefore a protected First Amendment religious practice. [Click here](#) (OFFSITE LINK) for details.
- [NOTE: We don't agree that America is a democracy as the Supreme Court indicates below, but we agree that a free press is important. It INSTEAD is a REPUBLIC. See section 4.5 of [this link](#) for the reasons why.]

"In the First Amendment, the Founding Fathers gave the free press the protection it must have to fulfill its essential role in our democracy. The press [and this religious ministry] was to serve the governed, not the governors. The Government's power to censor the press was abolished so that the press would remain forever free to censure the Government. The press was protected so that it could bare the secrets of government and inform the people. Only a free and unrestrained press can effectively expose deception in government. And paramount among the

responsibilities of a free press is the duty to prevent any part of the government from deceiving the people and sending them off to distant lands to die of foreign fevers and foreign shot and shell. In my view, far from deserving condemnation for their courageous reporting, the New York Times, the Washington Post, and other newspapers should be commended for serving the purpose that the Founding Fathers saw so clearly. In revealing the workings of government that led to the Vietnam war, the newspapers nobly did precisely that which the Founders hoped and trusted they would do."

[New York Times Co. v. United States, [403 U.S. 713](#) (1970)]

We view "evil" as simply the absence of truth. We seek to displace and eliminate evil by enlightening the world with Truth, which God is the embodiment of.

"Evil is simply the absence of truth."

[M. Scott Peck; [The Road Less Traveled](#)]

"Sanctify them by Your truth. Your [God's] word is truth."

[[John 17:17](#), Bible, NKJV]

"The entirety of Your word is truth, And every one of Your righteous judgments endures forever."

[[Psalm 119:160](#), Bible, NKJV]

"Your righteousness is an everlasting righteousness, And  [Your law](#) is truth."

[[Psalm 119:142](#), Bible, NKJV]

Our ministry doesn't "make" people sovereign. They were born that way. Having PRIVATE rights and equality in relation to the government and to all other humans and having those PRIVATE rights and equality respected and protected in court, in fact, is what makes them "sovereign":






[Declaration of Independence](#)

We hold these truths to be self-evident, that all men are created equal, that **they are endowed by their Creator [not by the government or us or a judge, but by their CREATOR] with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure [not GRANT or CREATE] these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,

"Can the liberties of a nation be thought secure when we have removed their only firm basis, a conviction in the minds of the people that **these liberties are of the gift of God? That they are not to be violated but with His wrath?**"

[[Thomas Jefferson](#): Jefferson, Thomas" : Notes on Virginia Q.XVIII, 1782. ME 2:227]


We are an educational ministry that helps people fully realize and defend the sovereignty that God and only God gave them. We do this by educating them about all the devious ways they are tricked out of their sovereignty and how to undo the damage they have done to that status usually through their own uninformed actions or omissions.

We are not "tax protesters", "tax defiers", or "tax deniers". As a matter of fact, those who have such motivations are discouraged from becoming [Members](#) of our ministry and if they become members are "Members in Bad Standing". We do not challenge the lawfulness or Constitutionality of any part of the [Internal Revenue Code](#) or  [any state revenue code](#) and we believe that these codes are completely Constitutional as written and when correctly applied to federal [territory](#),  [domiciliaries](#), and  [franchises](#) ONLY pursuant to [Article 4](#), Section 3, Clause 2 of the United States Constitution. HOWEVER, we also believe that the way they are willfully MISREPRESENTED to the American public, and the way they are MALADMINISTERED by the IRS, state revenue agencies, and the courts are willfully and maliciously deceptive and in many cases grossly illegal and injurious. If these revenue codes were truthfully represented and faithfully administered completely consistent with what they say, and more importantly [their legislative intent](#) and [the Constitution](#), we believe that there would be almost NO "taxpayers". The only reason there are "taxpayers" is because most Americans have been maliciously and deliberately deceived by public servants about their true nature and  [the very limited audience of people who are their only proper subject](#). Our enemy is not the government, the IRS, or even taxes, but instead is all the following  [techniques for introducing collectivism](#) into an otherwise free society:



1. Legal ignorance on the part of Americans that allows public servants to abuse their authority and violate the law. We have met the enemy, and it is our own ignorance of the law.

"One who turns his ear from hearing the law [ [God's law](#) or [man's law](#)], even his prayer is an abomination."
[[Prov. 28:9](#), Bible, NKJV]

*"But this crowd that does not know [and quote and follow and use] the law is accursed."
[John 7:49, Bible, NKJV]*


*"Salvation is far from the wicked, For they do not seek  [Your statutes.](#)"
[Psalm 119:155, Bible, NKJV]*









*"Every man is supposed to know the law. A party who makes a contract [or enters into a [franchise](#), which is also a contract] with an officer [of the government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law."
[Clark v. United States, 95 U.S. 539 (1877)]*









2. The  [abuse of presumption](#) to injure the rights of sovereign Americans, in violation of due process of law and God's law found in [Numbers 15:30](#). Much of this presumption is compelled by the government by willfully dumbing-down the average American about legal subjects in the public (government) schools. This makes the legal profession into essentially a "priesthood" and a pagan "religion" that the average American blindly worships and obeys, without ever questioning authority. It is a supreme injustice to proceed against a person without every conclusion being based ONLY on fact and not presumption, opinion, or belief.  [Click here](#) for a detailed article on this scam and sin.

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

*"Due Process: [. . .] If any question of fact or liability be conclusively be presumed [rather than proven with evidence] against him, **this is not due process of law [in fact, it is the OPPOSITE of due process].**"
[Black's Law Dictionary, Sixth Edition, p. 500]*

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

3. Public servants deceiving the public by portraying "Private Law" or special law as "Public Law". See the following for a description of this form of government and legal profession corruption:
- 3.1  [What is "law"?. Form #05.048](#)
 - 3.2  [Requirement for Consent, Form #05.003, Section 9.6](#)
4. Public servants refusing to acknowledge the requirement for consent in all human interactions.  [Click here](#) for an article on this subject.
5. Willful omissions from government websites and publications that keep the public from hearing the whole truth. The problem is not what these sources say, but what they DON'T say. The [Great IRS Hoax, Form #11.302](#) (OFFSITE LINK) contains over 2,500 pages of what the GOVERNMENT regards as facts that neither the IRS nor any one in government is willing to reveal to you because it would destroy the gravy train of plunder that pays their bloated salaries and fat retirement in criminal violation of [18 U.S.C. §208](#).
6. The abuse of "words of art" to deceive the people in both government publications and the law itself. See:
- 6.1 [Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic](#) (OFFSITE LINK) for examples.
 - 6.2  [Legal Deception, Propaganda, and Fraud, Form #05.014](#)-explains games to unlawfully expand legal definitions
 - 6.3 [Citizenship Status v. Tax Status, Form #10.011](#) -shows how STATUTORY v. CONSTITUTIONAL contexts and GEOGRAPHICAL v. LEGAL contexts are confused to usurp jurisdiction.
 - 6.4  [Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006](#) -prevents abuse of words of art during litigation.
7. The lack of "equal protection of the law" in courts of justice relating to the statements and actions of public servants, whereby the IRS doesn't have to assume responsibility for its statements and actions, and yet persons who fill out tax forms can be thrown in jail and prosecuted for fraud if they emulate the IRS by being just as careless. This also includes "selective enforcement", where the DOJ positively refuses to prosecute submitters of  [false information returns](#) but spends a disproportionate share of its resources prosecuting false income tax returns. They do this because they are more interested in STEALING your money than in justice. See:
- 7.1 [Federal Courts and IRS' Own IRM Say NOT RESPONSIBLE for its actions or its words or following its own internal procedures](#) (OFFSITE LINK)
 - 7.2  [Requirement for Equal Protection and Equal Treatment, Form #05.033](#)
 - 7.3  [Government Establishment of Religion, Form #05.038](#) -how government establishes itself as a pagan deity and a religion by using franchises to systematically destroy the separation of powers and the requirement for equal protection

8. [Abuses of franchises](#) that undermine the protection of private rights by the government and the courts:
 - 8.1 Offering or enforcing NATIONAL franchises within states of the Union or outside of the federal territory and federal domiciliaries that they are limited to. This results in a destruction of the  [separation of powers](#).
 - 8.2 Enforcing franchises, such as a " [trade or business](#)" without requiring explicit written consent in some form, such as the issuance and voluntary signing of an application for a license.  [Click here](#) for details.
 - 8.3. [Forcing non-franchisees into franchise courts against their consent](#). This is a violation of the Fifth Amendment takings clause and the prohibition against eminent domain.
 - 8.4 Refusing to satisfy the burden of proof upon government opponents in a franchise court that the owner of the property subject to the dispute VOLUNTARILY donated it to a public use, public purpose, and public office. In other words, that all property is PRIVATE until it is **proven on the record with evidence** that the owner EXPRESSLY AND VOLUNTARILY DONATED it to PUBLIC use and thereby made it subject to government jurisdiction.
 - 8.5 Abusing sovereign immunity to protect franchise administrators such as the IRS from [illegal enforcement of the franchise against non-franchisees](#). All franchises are PRIVATE rather than GOVERNMENTAL in nature and governments who offer them drop down to the level or ordinary persons when they offer them.
 - 8.6 Refusing to provide a way to quit franchises or hiding forms for doing so.
 - 8.7 PRESUMING or pretending like there is no such thing as a non-franchisee or non-taxpayer or that EVERYONE is a statutory "taxpayer". This compels people to contract with the government and interferes with their First Amendment right to legally and politically associate. See [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#).
 - 8.8 Attorney licensing, which destroys the integrity of the legal profession in its role as a check and balance when the government or especially the judiciary becomes corrupt as it is now.
 - 8.9 Abuse of the federal income tax system, which is a franchise and an excise, to bribe states of the Union to give up their sovereignty, act like federal "States" and territories, and accept what amounts to federal bribes to disrespect the rights of those under their care and protection.  [Click here](#) for details.
See the following for details on the above abuses: [Government Instituted Slavery Using Franchises, Form #05.030](#).
9. Efforts to destroy the separation of powers that is the main protection for our liberties. This results in abuses of the Court system for political, rather than legal, purposes (politicization of the courts). All of the federal courts we have now are Article IV, territorial courts that are part of the Executive, rather than Judicial Branch of the de facto government. As such, there is no separation of powers and nothing but tyranny can result. See the following for proof of this destruction:
 - 9.1  [Government Conspiracy to Destroy the Separation of Powers, Form #05.023](#)- shows how lying, thieving public servants have systematically destroyed the separation of powers since the founding of this country
 - 9.2 [What Happened to Justice?, Form #06.012](#)-book which proves that we have no Judicial Branch within the federal government, and that all the existing federal courts are acting in an Article IV territorial capacity as part of the Executive, rather than Judicial, branch of the government.
 - 9.3 [How Scoundrels Corrupted our Republican Form of Government](#) (OFFSITE LINK)-brief overview of how the separation of powers has been systematically destroyed
10. The abuse of the government's power to tax in order to transfer wealth between private individuals, which makes the government into a thief and a Robinhood. This includes:
 - 10.1 Enforcing the tax laws against other than "public officers" of the government.  [Click here](#) for details.
 - 10.2 Offering government "benefits" of any kind to anyone who does not ALREADY work for the government.  [Click here](#) (Form #05.040, [Member Subscriptions](#)) for details.
11. Corruption of our monetary system that allows the government to:
 - 11.1 Counterfeit while denying to all others the right, thus creating an unconstitutional "Title of Nobility" for itself and making itself into a pagan deity, and denying the equal protection to all that is the foundation of the Constitution.
 - 11.2 STEAL from the American people by diluting the value of money already into circulation.
 - 11.3 Exercise undue control over banks and financial institutions that causes them to effectively become federal employment recruiters for the federal government by compelling use of government identifying numbers for those pursuing accounts or loans.
 [Click here](#) for details on the above SCAMS.
12. Creating, perpetuating, condoning, or in any way protecting conflicts of financial interest within the government that cause the self-interest to undermine the requirements of the law, [EQUALITY](#), or the [protection of exclusively PRIVATE rights](#) by:
 - 12.1 Making judges "taxpayers".
 - 12.2 Making jurists or voters into "benefit" recipients, franchisees, and/or public officers.
 - 12.3 Allowing judges to act in a POLITICAL mode within any franchise court in the Executive rather than Judicial Branch. This also violates the separation of powers.
 - 12.4 Turning police officers into revenue collectors who enforce malum-prohibitum offenses that result in revenue to the state.
 - 12.5 Allowing any judicial officer or witness to receive any kind of financial reward for essentially compelling someone to assume any civil status under any civil franchise, including the income tax.
 - 12.6 Allowing judges to act BOTH as an Article III judge AND an Article IV judge at the same time.
 - 12.7 Allowing PRIVATE citizens to appear before a franchise judge with a financial conflict of interest.
 - 12.8 Making ordinary citizens ALSO into public officers in any context OTHER than as a jurist or voter. This causes income taxes to become poll taxes and disenfranchises all those who insist on remaining private. [Click here](#) for details.
 - 12.9 Constitutional states surrendering their sovereignty and agreeing to act essentially as federal territories or federal corporations in

exchange for participation in national franchises such as Social Security, Medicare, etc.

12.10 [Governments going into debt and thereby becoming financial slaves to banks or bank cartels](#). This includes a debt based fiat currency system such as the federal reserve.

13. Active interference with [common law remedies](#) for the protection of PRIVATE rights from abuse by government actors. Governments are established exclusively to protect PRIVATE rights and PRIVATE property. Any attempt to undermine such rights without the express written consent of the owner in each case is not only NOT a classical "government" function, but is an ANTI-government function that amounts to a MAFIA "protection racket". This includes but is not limited to:
 - 13.1 Refusing to recognize or protect PRIVATE property or PRIVATE rights, the essence of which is the RIGHT TO EXCLUDE anyone and everyone from using or benefitting from the use of the property. See [Separation Between Public and Private, Form #12.025](#).
 - 13.2 PRESUMING that "a government OF THE PEOPLE, BY THE PEOPLE, and FOR THE PEOPLE" is a government in which everyone is a [public officer](#).
 - 13.3 Refusing to recognize or allow constitutional remedies and instead substituting STATUTORY remedies available only to [public officers](#).
 - 13.4 Interfering with introduction of evidence that the court or forum is ONLY allowed to hear disputes involving [public officers in the government](#).
 - 13.5 [PRESUMING or ASSUMING](#) that the ownership of the property subject to dispute is QUALIFIED rather than ABSOLUTE and that the party the ownership is shared with is the government.
 - 13.6 Allowing government "benefit" recipients to be decision makers in cases involving PRIVATE rights. This is a denial of a republican form of government, which is founded on impartial decision makers. See [Sinking Fund Cases, 99 U.S. 700 \(1878\)](#).
 - 13.7 Interfering with or sanctioning litigants who insist on discussing the laws that have been violated in the courtroom or prohibiting jurists from reading the laws in question or accessing the law library in the courthouse while serving as jurists. This transforms a society of law into a society of men and allows the judge to substitute HIS will in place of what the law expressly requires.
 - 13.8 Illegally and unconstitutionally invoking the Declaratory Judgments Act or the Anti-Injunction Act as an excuse to NOT protect PRIVATE rights from government interference in the case of EXCLUSIVELY PRIVATE [people who are NOT statutory "taxpayers"](#). See [Flawed Tax Arguments to Avoid, Form #08.004, Sections 8.11 and 8.12](#).
 - 13.9 Interfering with ways to change or correct your citizenship or statutory status in government records. That "status" is the "res" to which all franchise rights attach, usually ILLEGALLY.
14. Efforts to define the word "[justice](#)" in the context of secular law to mean anything OTHER than the right to be left alone and the obligation to provide remedy for demonstrated injury AFTER the injury occurs. See: [What is "Justice"?, Form #05.050](#). All such efforts result in INJUSTICE and promote violations of the constitution.

For an instructional video that describes techniques of government deception and propaganda that accomplish all the above malicious abuses, see:

 [Foundations of Freedom, Video 4: Willful Government Deception and Propaganda, Form #12.021](#)

President Obama summarized the SEDM Mission Statement in the following video.

<https://youtu.be/jq42lxCpbJU>

The video derived from Beau Biden's funeral on 6/10/2015. He says that:

1. We are all equal. By that, we take him to mean equal, sovereign, independent, and self-governing in the eyes of the law and in relation to the government in court.
<http://sedm.org/Forms/05-MemLaw/EqualProtection.pdf>
In his Harvard Commencement Address in 2007, Bill Gates even added to this by saying that the noblest cause anyone can devote their life to is eliminating "inequity", meaning inequality. The reason is clear: [Equality of opportunity and treatment under the law is the FOUNDATION of legal Justice \(Form #05.050\)](#). See Minutes 7 through 10:
<https://youtu.be/zPx5N6Lh3sw>
2. No one is better or less than anyone else, including a public servant.
3. The most egregious sin is [to abuse your power to injure other people](#). (government does this all the time)
4. Helping others should be done FREELY and voluntarily, which implies that it cannot and should not be compelled by any government. The implication is that paying for "benefits" cannot be compelled.
5. We should avoid privileges and benefits, and by implication franchises, and instead earn our own keep and our own success to receive the greatest reward.
<http://sedm.org/Forms/05-MemLaw/Franchises.pdf>
6. We should pursue [justice](#) and [equality](#) by defending and educating those who can't defend themselves. The implication is that WITHOUT equality, justice is IMPOSSIBLE.
<https://youtu.be/wHa1e83g-ak>
7. The quintessential public servant is in fact a servant, rather than someone better than the people they serve, and that they should carry a notebook around to document how they can serve rather than command others. See [Matt. 20:20-28](#).
8. The point of our time here is to create a better future for our children, rather than to benefit ourselves personally. We implement this goal by opposing the corrupt and criminal nature of the government fiat currency SCAM that permits generations of yet unborn Americans to be made surety to pay off an endless mountain of public debt that they will not and cannot benefit from. This is the ultimate form of "taxation without representation" that led to revolution that gave birth to this country in the first place.
<http://demonocracy.info/>
<https://sedm.org/Forms/05-MemLaw/MoneyScam.pdf>

https://famguardian.org/Subjects/MoneyBanking/MoneyBanking.htm#Government_Debt


9. It is noble and honorable to value one's PRIVATE life over their PUBLIC life. Our ministry takes this admonition so far as to say that:
 - 9.1. The main purpose for establishing government is to protect PRIVATE property and PRIVATE rights and to never allow PRIVATE property to be converted to PUBLIC property. See <http://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
 - 9.2. We should not have ANY PUBLIC statutory statuses, including "citizen", "resident", "person", "taxpayer", "driver", etc.
 - 9.3. Everything we own should be exclusively PRIVATE and that ownership or control should not be shared with any PUBLIC government.
10. We should not "take anything for granted". By this he means that we should NEVER "presume" ANYTHING and should challenge all those in government who make presumptions about either us or our status. Instead we should force them to PROVE their presumptions with evidence:
<http://sedm.org/Forms/05-MemLaw/Presumption.pdf>
11. Our country was founded and built by people who did all the above, and that this is a noble and honorable undertaking.

For a confirmation of the above, see sections 1 and 2 of this page.

The link below succinctly summarizes our view of government and its proper relationship to our religious faith as Christians.

 [Delegation of Authority Order from God to Christians. Form #13.007](#)

Our goal is to worship and serve our God as He reveals Himself through the Holy Spirit and the Holy Scripture. The essence of God is "love", and love is biblically defined as OBEDIENCE to God's laws. Therefore the essence of "worship" and "religion" itself is obedience to God's laws. The foundation of what it means to be a Christian, in fact, is a person who regards the Bible as a law book that has the "force of law" in their case.

Hence, we believe that the best way we can worship God is by obeying  [His Laws](#) and advocating and defending His sovereignty and the jurisdiction of [His Laws](#) over the affairs of men. Our Lord said on this subject:

Jesus Counsels the Rich Young Ruler

Now behold, one came and said to Him, "Good Teacher, what good thing shall I do that I may have eternal life?"

*So He said to him, "Why do you call Me good? No one is good but One, that is, God. But **if you want to enter into life, keep the commandments.**"*

He said to Him, "Which ones?"

Jesus said, "'You shall not murder,' 'You shall not commit adultery,' 'You shall not steal,' 'You shall not bear false witness,' 'Honor your father and your mother,' and, 'You shall love your neighbor as yourself.'"

The young man said to Him, "All these things I have kept from my youth. What do I still lack?"

Jesus said to him, "If you want to be perfect, go, sell what you have and give to the poor, and you will have treasure in heaven; and come, follow Me."

But when the young man heard that saying, he went away sorrowful, for he had great possessions.

[Jesus in [Matth 19:16-22](#), Bible, NKJV]

*"Not everyone who **says** to Me, 'Lord, Lord,' shall enter the kingdom of heaven, **but he who does the will of My Father in heaven.**"*

[Jesus in [Matt. 7:21](#), Bible, NKJV]

"But why do you call Me 'Lord, Lord,' and not do the things which I say?"

[[Luke 6:46](#), Bible, NKJV]

"My mother and My brothers are these who hear the word of God and do it."

[[Luke 8:21](#), Bible, NKJV]

"He who has [understands and learns] My commandments [laws in the Bible (OFFSITE LINK)] and keeps them, it is he who loves Me. And he who loves Me will be loved by My Father, and I will love him and manifest Myself to him."

[[John 14:21](#), Bible, NKJV]

"And we have known and believed the love that God has for us. **God is love, and he who abides in love [obedience to God's Laws] abides in [and is a FIDUCIARY of] God, and God in him."**

[[1 John 4:16](#), Bible, NKJV]

"Now by this we know that we know Him [God], if we **keep** His commandments. He who says, "I know Him," and does not **keep** His commandments, is a liar, and the truth is not in him. But whoever keeps His word, truly the love of God is perfected in him. By this we know that we are in Him [His fiduciaries]. He who says he abides in Him [as a fiduciary] ought himself also to walk just as He [Jesus] walked."

[1 John 2:3-6, Bible, NKJV]

And it shall come to pass, **if thou shalt hearken diligently unto the voice of the LORD thy God, to observe and to do all his commandments which I command thee this day, that the LORD thy God will set thee on high above all nations of the earth [SOVEREIGN!]**.

And all these blessings shall come on thee, and overtake thee, if thou shalt hearken unto the voice of the LORD thy God.

Blessed shalt thou be in the city, and blessed shalt thou be in the field.

Blessed shall be the fruit of thy body, and the fruit of thy ground, and the fruit of thy cattle, the increase of thy kine, and the flocks of thy sheep.

Blessed shall be thy basket and thy store.

Blessed shalt thou be when thou comest in, and blessed shalt thou be when thou goest out.

The LORD shall cause thine enemies that rise up against thee to be smitten before thy face: they shall come out against thee one way, and flee before thee seven ways.

The LORD shall command the blessing upon thee in thy storehouses, and in all that thou settest thine hand unto; and he shall bless thee in the land which the LORD thy God giveth thee.

The LORD shall establish thee an holy [sanctified] people unto himself, as he hath sworn unto thee, if thou shalt keep the commandments of the LORD thy God, and walk in his ways.

And all people of the earth shall see that thou art called by the name of the LORD; and they shall be afraid of thee.

And the LORD shall make thee plenteous in goods, in the fruit of thy body, and in the fruit of thy cattle, and in the fruit of thy ground, in the land which the LORD swore unto thy fathers to give thee.

The LORD shall open unto thee his good treasure, the heaven to give the rain unto thy land in his season, and to bless all the work of thine hand: and thou shalt lend unto many nations, and thou shalt not borrow.

And the LORD shall make thee the head, and not the tail; and thou shalt be above only, and thou shalt not be beneath [SOVEREIGN!]; if that thou hearken unto the commandments of the LORD thy God, which I command thee this day, to observe and to do them:

And thou shalt not go aside from any of the words which I command thee this day, to the right hand, or to the left, to go after other [government/political] gods to serve them.

[Deut. 28:1-14, Bible, NKJV]

We want to be neither "legalistic" nor "pious", but at the same time we want to be God's "defense counsel", His "Attorney General", His "Department of Justice", His "Department of State", and His "Ambassador" on earth just as Jesus was, and we believe that doing so is the only way to achieve true sovereignty. In that sense:


1. We are fiduciaries of God, who is a "[nontaxpayer](#)" (OFFSITE LINK), and therefore we are "nontaxpayers". Our legal status takes on the character of the sovereign who we represent. Therefore, we become "[foreign diplomats](#)" (OFFSITE LINK).

"For God is the King of all the earth. Sing praises with understanding."

[Psalm 47:7, Bible, NKJV]

"For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us."

[Isaiah 33:22, Bible, NKJV]

2. The laws which apply to all civil litigation relating to us are from the domicile of the Heavenly sovereign we represent, which are the Holy Bible pursuant to:
 - 2.1 God's Laws found in the memorandum of law below:
 -  [Laws of the Bible. Form #13.001](#)
 - [Federal Rule of Civil Procedure 17\(b\)](#)
 - [Federal Rule of Civil Procedure 44.1](#)
3. Our "[domicile](#)" is the Kingdom of God on Earth, and not within the anything OTHER than the common law or constitutional jurisdiction of any man-made government. We can have a domicile on earth and yet not be in the jurisdiction of any government because the Bible says that God, and not man, owns the WHOLE earth and all of Creation. We are therefore "transient foreigners" and "stateless persons" in respect to every man-made government on earth. [Click here](#) for details.
4. We are "[non-resident non-persons](#)" (OFFSITE LINK) under federal statutory civil law.
5. We are CONSTITUTIONAL but not STATUTORY "citizens". That means we are "[nationals](#)" per 8 U.S.C. §1101(a)(21) but not "[citizens](#)" per 8 U.S.C. §1401 under federal statutory civil law. The reason this must be so is that a "[citizens of the United States**](#)" (who are all born in and resident within exclusive federal jurisdiction under 8 U.S.C. §1401) may not be classified as either a [Fourteenth Amendment "citizens of the United States****](#)" or as an instrumentality of a foreign state under 28 U.S.C.

[§1332\(c\)](#) and (d) and [28 U.S.C. §1603\(b\)](#). Note that we ARE NOT claiming to be "non-citizen nationals of the United States** at birth" per 8 U.S.C. §1408 or 8 U.S.C. §1452 or 8 U.S.C. 1101(a)(22)(B), who are all born in possessions of the United States and not states of the Union. See our article entitled [Why you are a "national", "state national", and Constitutional but not Statutory "U.S. citizen", Form #05.006](#) for further details and evidence.

6. We are not and cannot be "[residents](#)" of any earthly jurisdiction without having a conflict of interest and violating the first four Commandments of the [Ten Commandments](#) found in [Exodus 20](#). Heaven is our exclusive legal "[domicile](#)", and our "permanent place of abode", and the source of **ALL** of our permanent protection and security. We cannot and should not rely upon man's vain earthly laws as an idolatrous substitute for Gods sovereign laws found in the Bible. Instead, only [God's laws](#) and the Common law, which is derived from God's law, are suitable protection for our God-given rights.

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

7. We are Princes (sons and daughters) of the only true King and Sovereign of this world, who is God.

*"You [Jesus] are worthy to take the scroll,
 And to open its seals;
 For You were slain,
And have redeemed us to God by Your blood
 Out of every tribe and tongue and people and nation,
And have made us kings and priests to our God:
And we shall reign on the earth.*
[\[Rev. 5:9-10, Bible, NKJV\]](#)

*And when he had come into the house, Jesus anticipated him, saying, "**What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects] or from strangers [statutory "aliens", which are synonymous with "residents" in the tax code, and exclude "citizens"]?**"*

*Peter said to Him, "**From strangers [statutory "aliens"/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §1.1441-1(c)(3)].**"*

*Jesus said to him, "**Then the sons [of the King, Constitutional but not statutory "citizens" of the Republic, who are all sovereign "nationals" and "non-resident non-persons"] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY].**"*
[\[Matt. 17:24-27, Bible, NKJV\]](#)

8. We are "Foreign Ambassadors", "public officers", and "Ministers of a [Foreign State](#)" called the Kingdom of Heaven. We are exempt from taxation by any other foreign government, including the U.S. government, pursuant to [26 U.S.C. §892\(a\)\(1\)](#) who are obligated to stop withholding using IRS form W-8EXP, which specifically exempts foreign government officials from taxation. The U.S. Supreme Court said in U.S. v. Wong Kim Ark below that "ministers of a foreign state" may not be statutory "citizens of the United States".

*"**For our citizenship is in heaven [and not earth]**, from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[\[Philippians 3:20, Bible, NKJV\]](#)*

*"**I am a stranger in the earth;** Do not hide Your commandments [laws] from me."
[\[Psalm 119:19, Bible, NKJV\]](#)*

*"**I have become a stranger to my brothers, and an alien to my mother's children;** because zeal for Your [God's] house has eaten me up, and the reproaches of those who reproach You have fallen on me."
[\[Psalm 69:8-9, Bible, NKJV\]](#)*

*"And Mr. Justice Miller, delivering the opinion of the court [legislating from the bench, in this case], in analyzing the first clause [of the [Fourteenth Amendment](#)], observed that "**the phrase 'subject to the jurisdiction thereof' was intended to exclude from its operation children of ministers, consuls, and citizens or subjects of foreign states, born within the United States.**"
[\[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 \(1898\)\]](#)*

9. Our dwelling is a "Foreign Embassy". Notice we didn't say "residence", because only "[resident aliens](#)" (OFFSITE LINK) can have a "residence". [Click here](#) for more details on this SCAM.

10. We are protected from federal government persecution by:
 - 10.1 The USA Constitution. Constitutional rights, according to the Declaration of Independence, are "inalienable", meaning that we AREN'T ALLOWED by law to consent to give them away or bargain them away. Furthermore, they attach to the LAND we stand on and not our civil status.
 - 10.2 The common law of the state we are physically in. There is no federal common law applicable to states of the Union.
 - 10.3 [18 U.S.C. §112](#).
 - 10.4 The [Foreign Sovereign Immunities Act of 1976](#) (OFFSITE LINK).
11. We are "stateless" within the meaning of [28 U.S.C. §1332\(a\)](#) immune from the CIVIL jurisdiction of the [federal courts, which are all Article IV, legislative, territorial courts](#). We are "stateless" because we do not maintain a civil domicile within the "state" defined in [28 U.S.C. §1332\(d\)](#), which is a federal territory and excludes states of the Union.
12. We are not allowed under God's law to conduct "[commerce](#)" or "intercourse" with the government by sending to it our money or receiving benefits we did not earn. Black's Law Dictionary defines "[commerce](#)" as "intercourse". The Bible defines "the Beast" as the "kings of the earth"/political rulers in Rev. 19:19:

*"And I saw the beast, the kings [heathen political rulers and the unbelieving democratic majorities who control them] of the earth [controlled by Satan], and their armies, gathered together to make war against Him [God] who sat on the horse and against His army."
[[Revelation 19:19](#), Bible, NKJV]*






This is consistent with the [Foreign Sovereign Immunities Act](#) found in [28 U.S.C. §1605\(a\)\(2\)](#), which says that those who conduct "[commerce](#)" with the "[United States](#)" federal corporation within its legislative jurisdiction thereby surrender their sovereignty. [Click here for details](#).


Our Lord agreed with the above conclusions when he said:

*"Adulterers and adulteresses! Do you not know that friendship [and "citizenship"/domicile] with the world [or the governments of the world] is enmity with God? **Whoever therefore wants to be a friend [statutory "citizen" or "taxpayer" or "resident" or "inhabitant"] of the world makes himself an enemy of God.**"
[[James 4:4](#), Bible, NKJV]*

[Click here](#) to listen to a message from Pastor Mike Macintosh of [Horizon Christian Fellowship](#) given on 5/14/2006 confirming the above. In this message, he mentions that Christians are "aliens" when in fact, what we believe he really means is statutory "[non-resident non-persons](#)" and "foreigners". It shouldn't surprise you to learn that within one year after we posted the recording of Macintosh, the IRS paid him a hostile visit to audit his entire church because they didn't like this message and wanted him to SHUT UP about the biblical relationship between government and the church. Does that sound like "separation of church and state" to you? That's what we call "selective enforcement" for political reasons. Essentially, its "terrorism" as legally defined because the aim is to produce fear. Call him up and ask him yourself if you don't believe us.

Even though he has a degree in law, Macintosh doesn't understand enough about law to know:

1. The distinctions between STATUTORY and CONSTITUTIONAL "citizens".  [Click here and read sections 3 through 5 for details](#).
2. That you can be a STATUTORY "non-resident non-person" in relation to a place by choosing a domicile AND residence OUTSIDE of that place.  [Click here for details](#).
3. That the "resident" used in  [franchise codes](#) such as the vehicle code or the income tax code is a public office in the government, and NOT the person FILLING said office.  [Click here for details](#).
4. That you can be a statutory "nonresident alien" (under the I.R.C.), "foreigner" or "stranger" and a constitutional citizen at the same time. An example of such an entity is a CONSTITUTIONAL but not STATUTORY citizen domiciled in a state of the union per 8 U.S.C. §1101(a)(21) occupying a public office, who is a statutory "nonresident alien" (under the I.R.C.), and a "foreigner" or "transient foreigner" in respect to every subject matter of federal legislation but NOT a statutory "[person](#)", or "[individual](#)" under federal law.  [Click here](#) for details on the status of being a "non-citizen national", a "foreigner", and yet neither a statutory "citizen", "alien", or "individual" in respect to a specific place.

[Click here](#) if you would like to learn more about why being "foreign" or a statutory "non-resident non-person" in relation to the  [corporate state](#) existing where you live is the only way you can be truly sovereign.

Any other status imputed or assumed by the government other than "foreign", "sovereign", and a "stranger" but not constitutional "alien" amounts to "compelled association" in violation of the [First Amendment](#) (see [section 5 later](#) for explanation). We must surrender our sovereignty to Him and become His [fiduciaries](#) in order to be granted sovereignty over the government and our own affairs, because ALL SOVEREIGNTY ultimately comes from Him:

*"**Because you [Solomon, the wisest man who ever lived] have done this , and have not kept My covenant and My statutes [violated God's laws], which I have commanded you, I will surely tear the kingdom [and all your sovereignty] away from you and give it to your [public] servant.**"
[[1 Kings 11:9-13](#), Bible, NKJV]*

"Humble yourselves in the sight of the Lord, and He will lift you up [above your government]."
[[James 4:10](#), Bible, NKJV]





"Those people who are not governed by GOD [and  His law, both figuratively and literally] will be ruled by tyrants."
[William Penn (after which Pennsylvania was named)]

"Let us hear the conclusion of this whole matter: **Fear [respect] God and keep His commandments [Laws found in the Bible], for this is man's all. For God will bring every work into judgment, including every secret thing, whether good or evil.**"
[[Eccl. 12:13-14](#), Bible, NKJV]

The ultimate result of a complete separation of powers between God and the people from their government and the "state" is the just result of being completely left alone by government, which the Supreme Court has said is the most fundamental and important right of any civilization:

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

See the following links illustrating the tyranny we are fighting as a ministry and as God's (Gideon's) army and fiduciaries.

- [The REAL Matrix](#) (OFFSITE LINK)
 -  [Youtube](#)
 -  [Local copy](#)
-  [Devil's Advocate: Lawyers. What We Are Up Against](#) (OFFSITE LINK)
-  [Ants](#)

The scriptures below indicate why we will prevail in this battle for justice and truth.

**"No king is saved by the multitude of an army;
A mighty man is not delivered by great strength.**
A horse is a vain hope for safety;
Neither shall it deliver any by its great strength.

Behold, the eye of the LORD is on those who fear Him,
On those who hope in His mercy,
To deliver their soul from death,
And to keep them alive in famine.

**Our soul waits for the LORD;
He is our help and our shield. [and our ONLY "protector"]**
For our heart shall rejoice in Him,
Because we have trusted in His holy name.
Let Your mercy, O LORD, be upon us,
Just as we hope in You."
[[Psalm 33:16-22](#), Bible, NKJV]

[Click here](#) to learn about the religious, political, and legal reforms that we seek in order to return to a lawful [de jure government](#) (OFFSITE LINK) that once again is operating in a way that is completely consistent with both [the Constitution](#) (OFFSITE LINK) and [God's Laws](#).

If you would like to know why SEDM cannot be described as a "cult", please read our [Frequently Asked Questions, Question 6.9](#).

▲ [Go to beginning](#)

2. Mission Statement

"In God We Trust. All others from the legal and political professions we [investigate](#)."

"Beware lest anyone [and especially lawyers and politicians] cheat you through philosophy and empty deceit, according to the tradition of men [including deceptive laws and political and media propaganda], according to the basic [carnal] principles of the world, and not according to Christ, for in Him dwells all the fullness of the Godhead bodily; and you are complete in Him, who is the head of all principality and power."
[\[Col. 2:8-10, Bible, NKJV\]](#)

Then Jesus said to them, **"Take heed and beware [investigate] of the leaven [teachings, laws, doctrine, and publications] of the Pharisees [lawyers] and the Sadducees [political leaders]."** How is it you do not understand that I did no speak to you concerning bread?—but to beware of the leaven of the Pharisees and the Sadducees." Then **they understood that He did not tell them to beware [investigate and expose] of the leaven of bread, but of the [false or usurious] doctrine [laws, statutes, and publications] of the Pharisees [lawyers] and Sadducees [political leaders].**
[\[Matt. 16:6.11.12, Bible, NKJV\]](#)





"Be diligent to [investigate the truth for yourself and thereby] present yourself [and the public servants who are your fiduciaries and stewards under the Constitution] approved to God, a worker who does not need to be ashamed, rightly dividing the word [and the deeds] of truth. But shun profane babblings [government propaganda, tyranny, and usurpation] for they will increase to more ungodliness. And their message [and their harmful affects] will spread like cancer [to destroy our society and great Republic]."
[\[2 Tim. 2:15-17, Bible, NKJV\]](#)

This ministry is an answer to a calling by the Lord to feed His sheep, His flock, and His family with knowledge and tools in order to help them protect themselves from criminals and thieves (wolves) everywhere:

"For whoever does the will of God [described in  God's Laws] is My brother and My sister and mother."
[\[Jesus, in Mark 3:35, NKJV\]](#)

So when they had eaten breakfast, Jesus said to Simon Peter [a disciple and a fisherman], **"Simon, son of Jonah, do you love Me more than these [fish, or whatever other fixation you have in your life]?"**
 He said to Him, "Yes, Lord; You know that I love You."
He [Jesus] said to him, "Feed My lambs [family]."
He said to him again a second time, "Simon, son of Jonah, do you love Me?"
 He said to Him, "Yes, Lord; You know that I love You."
He [Jesus] said to him, "Tend My sheep."
 He said to him the third time, "Simon, son of Jonah, do you love Me?" Peter was grieved because He said to him the third time, "Do you love Me?"
 And he said to Him, "Lord, You know all things; You know that I love You."
Jesus said to him, "Feed My sheep [FLOCK]. Most assuredly, I say to you, when you were younger, you girded yourself and walked where you wished; but when you are old, you will stretch out your hands [of faith], and another [God Himself] will gird you and carry you [with His ministry] where you do not wish." This He spoke, signifying by what death he would glorify God. And when He had spoken this, He said to him, "Follow Me."
[\[John 21:15-19, Bible, NKJV\]](#)

Below are some inspirational messages that describe the motivation behind our decision to accept God's sovereign calling and stewardship to build this ministry, which is His ministry, and His alone (please turn up the sound 🗣️):

-  [Philosophy of Liberty](#)
-  [Jesus is my ONLY king!](#)
- [The Lord's Prayer](#)-Jackie Evancho
 - [Version 1](#)
 - [Version 2](#)
- [Overview of America](#)-John Birch Society, John McManus
 -  [Youtube](#) (OFFSITE LINK, Flash Player, 29 Minutes)
 -  [Video](#) (OFFSITE LINK, Windows Media Player, 29 Minutes, 65Mbytes)
- [U.S. Capitol Tour with David Barton](#) (OFFSITE LINKS)
- [Born Again American](#) (OFFSITE LINKS)
 -  [Video](#)
 -  [Audio](#)
- [Pastor Garret Lear at the Boston Tea Party 2008](#) (OFFSITE LINKS)
 -  [Video](#)
 -  [Audio](#)

-  [To Believe](#) (OFFSITE LINK)- Jackie Evancho
-  [A Reason for Living: Tim Keller](#) (OFFSITE LINK)
-  [I'm A Christian](#) - Tim Hawkins
-  [An Open Letter from God](#) - Paul Harvey
-  [An Interactive Lord's Prayer](#) (OFFSITE LINK)
-  [Interview with God](#) (OFFSITE LINK)
-  [Look Up](#)
-  [Life is Like a Cup of Coffee](#) (OFFSITE LINK)
-  [Creation Calls](#) (OFFSITE LINK)
-  [A Call to Anguish-David Wilkerson](#)-fabulous!
-  [Introduction to Jesus Christ](#) (OFFSITE LINK)
-  [The Invisible Woman](#) (OFFSITE LINK)
-  [Here in America... In God We Still Trust](#) (OFFSITE LINK)
-  [The Government Can!](#) (OFFSITE LINK)
-  [Two Trillion Tons](#) (OFFSITE LINK)
- [Red Skelton's Pledge of Allegiance](#) (OFFSITE LINK)
 -  [Video](#)
 -  [Audio](#)
-  [God bless the USA](#) (OFFSITE LINK)
-  [The Star Spangled Banner as You've Never Heard It Before](#) (OFFSITE LINK)
- [Butt Prints in the Sand](#) (OFFSITE LINK)
- [A Chosen Vessel](#) (OFFSITE LINK)
- [Where He Leads, I will Follow](#) (OFFSITE LINK)
- [What Should I Fear?](#) (OFFSITE LINK)
- [Why I Follow Jesus](#) (OFFSITE LINK)
- [Dirt Roads](#) (OFFSITE LINK)
- [Discrimination Lawsuit](#) (OFFSITE LINK)
- [You Are So Blessed](#) (OFFSITE LINK)
- [Jesus Sculpture](#) (OFFSITE LINK)

Our regular form of worship shall consist in:

1. Proclaiming God's love and salvation and the need for repentance to a lost world.
2. Focusing our energies on the same problem areas within our society as Jesus did. Jesus said He came down to call sinners to repentance not the righteous, and the first place he visited to find sinners who needed His help was the tax collector's office. See the Bible.

*"For God gives wisdom and knowledge [and education] and joy to a man who is good in His sight; **but to the sinner He gives the work of gathering and collecting [unlawfully stealing, in this case].** . . . This also is vanity and grasping for the wind."
[Ecc. 2:26, Bible, NKJV]*

*"As Jesus passed on from there, He saw a man named Matthew [Levi] sitting at the **tax office** [IRS]. And He [God] said to him [the tax collector], "**Follow Me [Jesus].**" So he arose and followed Him.*

*Now it happened, as Jesus sat at the table in the house, that behold, **many tax collectors and [other similar] sinners** came and sat down with Him and His disciples. And when the Pharisees [lawyers] saw it, they said to His disciples, "**Why does your Teacher [educator/SEDM] eat with [and teach and disciple] tax collectors and sinners [synonymous?]**?"*

***When Jesus heard that, He said to them, "Those who are well have no need of a physician, but those who are sick. But go and learn what this means: "I desire mercy and not sacrifice." For I did not come to call the righteous, but sinners, to repentance."**
[Matt 9:9-23, Bible, NKJV]*

"Then [tax collectors](#) came to be baptized, and said to him [John the Baptist], 'Teacher [educator/SEDM], what shall we do [to be saved]?' **And he said to them, 'Collect no more than what is appointed to you' [under the law]**"

[[Luke 3:12-13](#), Bible, NKJV]

"And when all the people heard Him [Jesus], **even the tax collectors [the most sinful of all people on earth?] justified God**, having been baptized with the baptism of John."


[[Luke 7: 29](#), Bible, NKJV]

When they [Jesus and Apostle Peter] had come to Capernaum, those [\[collectors\] who received the temple tax](#) [the government has become the modern day [socialist pagan god](#) and Washington, D.C. is our civic "temple"] came to Peter and said, "**Does your Teacher [Jesus] not pay the temple tax?**"

He [Apostle Peter] said, "**Yes.**" [Jesus, our fearless leader as Christians, was a [nontaxpayer](#)]

And when he had come into the house, Jesus anticipated him, saying, "**What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects] or from strangers [aliens], which are synonymous with residents in the tax code, and exclude citizens**?"


Peter said to Him, "**From strangers [aliens]/residents ONLY. See 26 C.F.R. §§1.1-1(a)(2)(ii) and 26 C.F.R. §1.1441-1(c)(3).**"

Jesus said to him, "**Then the sons [citizens] of the Republic, who are all sovereign  non-citizen nationals and nonresidents but not constitutional aliens are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY].**"

[[Matt. 17:24-27](#), Bible, NKJV]

"Then the [whole multitude of them \[democracy rather than Republic\]](#) arose and led Him to Pilate [representative of Caesar/government]. And they began to accuse Him, saying, "**We found this fellow perverting the nation, and forbidding to pay taxes to Caesar**, saying that He Himself is Christ, a King [a SOVEREIGN, which is what EVERYONE in America is who has the proper [citizenship status](#)!]."

[[Luke 23:1-2](#), Bible, NKJV]

3. Educating and evangelizing every "nontaxpayer" and sovereign American  Member who wants to learn about [God's laws](#) and how to apply them to our life in a practical way. We are here to "feed God's sheep" and "God's flock" with knowledge and wisdom whose only source is God and [God's Holy Word](#). We are God's shepherds and watchmen who are here to warn and educate the sheep about government wolves in their midst so that the sheep [our members] are not harmed.

"It shall be a statute forever throughout your generations, that you may distinguish between holy and unholy, and between unclean and clean, and that you may teach the children of Israel all the statutes [laws] which the LORD [God] has spoken to them by the hand of Moses."

[[Lev. 10:9-11](#), Bible, NKJV]

"The LORD is their [our] strength,
And He is the saving refuge of His anointed.

Save Your people.
And bless Your inheritance.
Shepherd them also.

And bear them up forever."
[[Psalm 28:8-9](#), Bible, NKJV]

"**And I [God] will give you shepherds [SEDM] according to My heart, who will feed you with knowledge and understanding.**"

[[Jeremiah 3:15](#), Bible, NKJV]

"I will set up shepherds over them who will feed them [with education and knowledge ONLY]; and they shall fear [their public dis-servants] no more, nor be dismayed, nor shall they be lacking," says the LORD."

[[Jeremiah 23:4](#), Bible, NKJV]

"Woe to the worthless shepherd, Who leaves the flock! A sword shall be against his arm And against his right eye; His arm shall completely wither, And his right eye shall be totally blinded."


[[Zechariah 11:17](#), Bible, NKJV]


"And Jesus, when He came out, saw a great multitude and was moved with compassion for them, because they were like sheep not having a shepherd. So He began to teach them many things [as we do on this website]."

[[Mark 6:34](#), Bible, NKJV]

"I am the good shepherd. The good shepherd gives His life for the sheep."

[Jesus in [John 10:11](#), Bible, NKJV]

4. Protecting and loving our neighbor by continually [petitioning \(Form #05.049\)](#) our public servants under the [Petition Clause](#) of the [First Amendment](#), for redress of grievances [illegal and immoral acts] against our members. All of the materials we produce ultimately have only this purpose, because many if not most of them are intended to be submitted to government to [petition for a remedy of illegal and unconstitutional abuses by specific public servants](#). If government had been doing this job to begin with by allowing evidence of its own wrongdoing to be admitted in legal proceedings and by allowing public servants who institute such egregious wrongdoing to be punished, then we wouldn't even need to exist as a ministry. To stifle our ministry is to interfere with protected federal witnesses (witness tampering, in violation of [18 U.S.C. §1512](#)) and to engage in [anti-whistleblowing](#) (OFFSITE LINK) activity, which is a felony.
5. Encouraging a return to the traditional values that made this country great, including faith in God, [personal responsibility](#) (OFFSITE LINK), morality, the rule of law ([not "statutes" or "codes", but REAL "law" based on the God's laws](#)), a [republican](#) rather than democratic political system, limited and accountable government, and [love for our neighbor](#).
6. Maintaining and expanding the [separation of powers](#) within government to prevent tyranny and protect our freedoms and liberties.
7. Encouraging the participation of Godly and moral and religious people in government and the legal profession. (See above) However, we will NOT endorse or promote any specific or singular political candidate or political party.
8. Teaching our audience how to be self-supporting and self-governing so we don't need to be subject to man's vain government or laws, and don't need to be "privileged" or subject to federal jurisdiction in order to have protection, because they instead trust God and other believers who are loyal to God's law for that protection. See [Ezra 8:21-22](#). This includes:
 - 8.1 Getting married without state-issued licenses. See the [Sovereign Christian Marriage, Form #06.009](#) book.
 - 8.2 Teaching families how to govern themselves without the need for the government or legal profession by using private Family Courts and binding arbitration of believers when there are problems. See the [Family Constitution, Form #13.003](#) (OFFSITE LINK) book, sections 3.9 through 3.9.4.
 - 8.2 Advancing the cause of common-law ecclesiastical courts and boycotting participation in civil courts because the government and the legal profession have become totally corrupted. See [1 Cor. 6:5-7](#).
 - 8.3 Showing people and parents how to live without Social Security Numbers or government benefits.
 - 8.4 Providing tools to allow people to fire the de factor usurpers and setup their own competing de jure civil government. See:
 -  [Self Government Federation: Articles of Confederation, Form #13.002](#)
9. Preventing the legal system from enslaving and oppressing the population and thereby violating [God's laws](#). See [Matt. 16:6,11,12](#)

Our religious ministry is based ONLY on the [Holy Bible](#). Our internal affairs will also be governed by our  [Sovereignty Education and Defense Ministry \(SEDM\) Articles of Mission, Form #01.004](#).

The following video by deans of divinity at secular ivy league schools:

 [Christianity and Human Flourishing: The Role of Law and Politics](#) (OFFSITE LINK) -Emory School of Law

...concludes the following, which is completely consistent with our mission:

1. Christianity is at its best when it pursues freedom and justice. See Minutes 20-21.
2. Christianity is at its worse when it pursues an exclusion and [sectarian](#) agenda. Minutes 21-22. By this he means:
 - 2.1 When it pursues benefits, privileges, and franchises. This has the effect of dividing people up between the haves and the have nots and puts them at war with each other in the political and legal sphere.
 - 2.2 When it divides people into competing sects or groups vying for selfish political or material goals at the expense of another group. An example would be the war between the haves and have nots described by the U.S. Supreme Court in *Pollock v. Farmers Loan and Trust*.
3. The best role for religion is to oppose the use of force in a political or legal context. See minute 30.

Our mission is the same as Nehemiah described in the [Book of Nehemiah](#) in the Bible, who followed God's sovereign calling and commission to rebuild the wall that protected the people in the city of Jerusalem from their surrounding heathen neighbors and governments. That wall was a figurative wall of separation between the "church", which was God's followers the Israelites, and the "state", which was the rest of the foreigners and the king who did not serve God or fear Him. The religious people had neglected obeying God's laws and commandments and thereby become slaves of the surrounding kings and political rulers:

"The survivors [Christians] who are left from the captivity in the province are there in great distress and reproach. The wall [of separation between "church", which was the Jews, and "state", which was the heathens around them] of

*Jerusalem is also broken down, and its gates are burned with fire."
[[Neh. 1:3](#), Bible, NKJV]*

Then I said to them, "You see the distress that we are in, how Jerusalem lies waste, and its gates are burned with fire. Come and let us build the wall of [of separation in] Jerusalem that we may no longer be a reproach." And I told them of the hand of my God which had been good upon me, and also of the king's words that he had spoken to me. So they said, "Let us rise up and build." Then they set their hands to this good work.

But when Sanballat the Horonite, Tobiah the Ammonite official, and Geshem the Arab heard of it, they laughed at us and despised us, and said, "What is this thing that you are doing? Will you rebel against the king?"

*So I answered them, and said to them, "**The God of heaven Himself will prosper us; therefore we His servants will arise and build [the wall of separation between church and state]...**"
[[Neh. 3:17-18](#), Bible, NKJV]*

Nehemiah was heavily ridiculed and persecuted by the government in his campaign to rebuild the wall.

*But it so happened, when Sanballat [the U.S. government/IRS] heard that we were rebuilding the wall that he was furious and very indignant, and mocked the Jews [Christian patriots]. And he spoke before his brethren and the army of Samaria, and said, "**What are these feeble Jews [Christian patriots] doing? Will they fortify themselves?...**"*

*Now Tobiah the Ammonite [part of the government] was beside him, and he said, "**Whatever they build, if even a fox goes up on it, he will break down their stone wall.**"*

Hear, O our God, for we are despised, turn their reproach on their own heads and give them [the opponents of the wall of separation] as plunder to [their socialist fellow citizens in] a land of captivity! Do not cover their iniquity, and do not let their sin be blotted out from before You; for they have provoked You to anger before the builders [of the wall]. So we built the wall, and the entire wall was joined together up to half its height, for the people had a mind to work.

...and all of them conspired together to come and attack Jerusalem and create confusion.

*And our adversaries said, "**They will neither know nor see anything, till we come into their midst and kill them and cause the work to cease.**"
[[Neh. 4:1-11](#), Bible, NKJV]*

At one point, the heathens and nonbelievers even complained that the Jews were going to leave the tax roles so they were left holding the bag!

And there was a great outcry of the [socialist] people and their wives [at the voting booths and in the jury boxes] against their Jewish brethren [who were building the wall].

For there were those who said, " We, our sons, and our daughters are many; therefore let us get grain [through government usury by unjust taxation], that we may eat and live."

There were also some who said, "We have mortgaged our lands and vineyards and houses, that we might buy grain because of the famine."

*There were also those who said, "**We have borrowed money for the king's tax on our lands and vineyards. Yet now our flesh is as the flesh of our brethren, our children as their children; and indeed we are forcing our sons and our daughters to be slaves [to the king and his taxes and the bankers], and some of our daughters have been brought into slavery. It is not in our power to redeem them, for other men have our lands and vineyards.**"
[[Neh. 5:1-5](#), Bible, NKJV]*

Nehemiah's righteous response was to rebuke the nobles and rulers (the government leaders and the tax collectors) for their usury and extortion, as we frequently do on this website:

And I became very angry when I heard their outcry and these words. After serious thought, I rebuked the nobles and rulers, and said to them, "Each of you is exacting usury from his brother." So I called a great assembly against them [as we attempt to do here on this website].

*And I said to them, "According to our ability we have redeemed our Jewish [Christian] brethren who were sold to the nations. Now indeed, will you even sell your brethren? Or should they be sold to us?" **Then they [the government leaders] were silenced [because of guilt about their usury and extortion] and found nothing to say.***

Then I said, "What you are doing is not good, Should you not walk in the fear of our God because of the reproach of the nations, our enemies?"

"I also, with my brethren and my servants, am lending them money and grain. Please, let us stop this usury [illegal and unjust taxation and government extortion]! [IRS and the government must] Restore to them, even this day, their [financial control over their labor and their] lands, their vineyards, their olive groves, and their houses, also a hundredth of the money and the grain, the new wine and the oil, that you have charged them."

So they [the government] said, "We will restore it, and will require nothing from them; we will do as you say." Then I called the priests, and required an oath from them that they would do according to this promise.

...Moreover, from the time that I was appointed to be their governor in the land of Judah, from the twentieth year until the thirty-second year of King Artaxerxes, twelve years, neither I nor my brothers ate the governor's provisions. But the former governors before me laid burdens on the people, and took from them bread and wine, besides forty shekels of silver. Yes, even their servants bore rule over the people, but I did not do so, because of the fear of God.

Indeed, I also continued the work on this wall, and we did not buy any land. All my servants were gathered there for the work.

[\[Neh. 5:6-16, Bible, NKJV\]](#)

Nehemiah's example is the solution of how to accomplish the restoration of the wall of separation between church and state. It is the model for how God has told this ministry that we must accomplish it and which we carefully follow on this website.






"And I saw the beast, the kings [heathen political rulers and the unbelieving democratic majorities who control them] of the earth [controlled by Satan], and their armies, gathered together to make war against Him [God] who sat on the horse and against His army."


[\[Revelation 19:19, Bible, NKJV\]](#)

"And I heard another voice from heaven [God] saying, 'Come out of her [[Babylon the Great Harlot](#), a democratic state full of socialist non-believers], my people [Christians], lest you share in her sins, and lest you receive of her plagues.'"

[\[Revelation 18:4, Bible, NKJV\]](#)

Below are sermons explaining the meaning of the Book of Nehemiah:

1. [Being God's Gap Man](#) (OFFSITE LINK) - Nike Insights. Nehemiah was God's "Gap Man"
2.  [Laboring for a God Who Fights for Us](#) (OFFSITE LINK)-Pastor Tim Keller
3.  [Nehemiah: Armed Men Rebuilt Jerusalem](#) (OFFSITE LINK) -Pastor Sheldon Emry
4.  [EZRA: Rebuilding Jerusalem, Sermon 7929a](#) (OFFSITE LINK)-Pastor Sheldon Emry
5.  [EZRA: Rebuilding Jerusalem, Sermon 7929b](#) (OFFSITE LINK)-Pastor Sheldon Emry
6.  [Nehemiah & the Patriots on the Money System 1](#) (OFFSITE LINK)-Pastor Sheldon Emry
7.  [Nehemiah & the Patriots on the Money System 2](#) (OFFSITE LINK)-Pastor Sheldon Emry

If you would like to learn more about our ministry or offer your services as a volunteer or missionary, then please read the  [SEDM Articles of Mission, Form #01.004](#) listed above. Section 1.4 of that document contains an expanded version of our Mission Statement identified above.


▲ [Go to beginning](#)

[3. About Privacy](#)

Our ministry officers, volunteers, and fellowship members are secret AND a trade secret. Since we are all God's agents and fiduciaries, then we want all glory and praise and thanks to go **only** to Him, and not us or any man. Since this is a charitable ministry, the Holy Bible says this **must** be so:

"Take heed that you do not do your charitable deeds before men, to be seen by them. Otherwise you have no reward from your Father in heaven. Therefore, when you do a charitable deed, do not sound a trumpet before you as the hypocrites [lawyers and politicians] do in the synagogues and in the streets [and in jury trials, SCUM!], that they may have glory from men. Assuredly, I say to you, they have their reward. But when you do a charitable deed, do not let your left hand know what your right hand is doing, that your charitable deed may be in secret; and your Father who sees in secret will Himself reward you openly."

[\[Matt. 6:1-4, Bible, NKJV\]](#)

We do not maintain any of the following types of accurate or reliable records or information about any of our ministry officers, volunteers, or fellowship members because the  [SEDM Articles of Mission, Form #01.004](#) prohibit direct marketing or advertising of

any kind:

1. Member lists.
2. Member accounts.
3. Member mailing lists.
4. Customer lists.

Instead, the only public interface that we have directly with our members are our [Member Forums](#). This is the only method we have to notify our members of the latest happenings relating to our ministry, and we encourage our Members to avoid entering complete or accurate information when they register to join the member forums or any other online data collection method connected with this website. None of the forum registration information is verified for accuracy so you can enter whatever you want. The only thing that needs to be accurate is your email address.

Everything we produce consists of anonymous educational and religious speech and beliefs that are not admissible as evidence ([FRE 610](#)) and may be used ONLY for education and for [petitioning the government for a Redress of Grievances](#) relating to illegal and unlawful behavior on the part of specific public servants. Such purposes are protected by the First Amendment to the United States Constitution. The U.S. Supreme Court agreed with this, when it said:

*"Anonymous pamphlets, leaflets, brochures and even books have played an important role in the progress of mankind." Talley v. California, 362 U.S. 60, 64 (1960). Great works of literature have frequently been produced by authors writing under assumed names. 4 Despite readers' curiosity and the public's interest in identifying the creator of a work of art, an author generally is free to decide whether or not to disclose her true identity. **The decision in favor of anonymity may be motivated by fear of economic or official retaliation, by concern about social ostracism, or merely by a desire to preserve as much of one's privacy as possible. Whatever the motivation may be, at least in the field of literary endeavor, the interest in having anonymous works enter the marketplace of ideas unquestionably outweighs any public interest in requiring disclosure as a condition of entry.** 5 Accordingly, an author's decision to remain anonymous, like other decisions concerning omissions or additions to the content of a publication, is an aspect of the freedom of speech protected by the First Amendment.*

[. . .]

*The freedom to publish anonymously extends beyond the literary realm. In Talley, the Court held that the First Amendment protects the distribution of unsigned handbills urging readers to boycott certain Los Angeles merchants who were allegedly engaging in discriminatory employment practices. 362 U.S. 60. Writing for the Court, Justice Black noted that "**[p]ersecuted groups and sects from time to time throughout history have been able to criticize oppressive practices and laws either anonymously or not at all.**" Id., at 64. Justice Black recalled England's abusive press licensing laws and seditious libel prosecutions, and he reminded us that even the arguments favoring the ratification of the Constitution advanced in the Federalist Papers were published under fictitious names. Id., at 64-65. On occasion, quite apart from any threat of persecution, an advocate may believe her ideas will be more persuasive if her readers are unaware of her identity. **Anonymity thereby provides a way for a writer who may be personally unpopular to ensure that readers will not prejudge her message simply because they do not like its proponent. Thus, even in the field of political rhetoric, where "the identity of the speaker is an important component of many attempts to persuade," City of Ladue v. Gilleo, 512 U.S. 43, 56 (1994) (footnote omitted), the most effective advocates have sometimes opted for anonymity.** The specific holding in Talley related to advocacy of an economic boycott, but the Court's reasoning embraced a respected tradition of anonymity in the advocacy of political causes. 6 This tradition is perhaps best exemplified by the secret ballot, the hard-won right to vote one's conscience without fear of retaliation."*

[. . .]

"Under our Constitution, anonymous pamphleteering is not a pernicious, fraudulent practice, but an honorable tradition of advocacy and of dissent. Anonymity is a shield from the tyranny of the majority"
[\[McIntyre v. Ohio Elections Comm'n. 514 U.S. 334, 115 S.Ct. 1511, 131 L.Ed.2d 426 \(1995\)\]](#)

*"Anonymous pamphlets, leaflets, brochures and even books have played an important role in the progress of mankind."
 [Talley v. California, 362 U.S. 60 (1960)]*

Therefore, "secrecy", at least in the context of this ministry, is a "religious practice" and the exercise of a "political right" that is protected by the [First Amendment](#) (OFFSITE LINK) to the United State Constitution. Also, since the Constitution guarantees equal protection of the laws and because our opponent, the IRS, insists on protecting the identity of its employees in violation of the [Freedom of Information Act \(FOIA\)](#), then we are entitled to "equal protection under the law" as mandated by section 1 of the [Fourteenth Amendment](#) (OFFSITE LINK).

We therefore have a solemn and binding contract with our Members and more importantly with God Himself not to reveal any

information about our Ministry members to any third party. In fulfillment of that binding contract:

1. We do not have a member mailing list or member accounts in our online store. Instead, if you want to receive our correspondence, then simply get an account on our [Forums](#) with a bogus name.
2. Information about our members is considered copyrighted, and a trade secret, and protected contractually from disclosure.
3. We cannot and will not maintain any records about our members. All information that might produce an audit trail will be destroyed immediately.
4. We cannot and will not ask for, use, or maintain information or records about people's interactions with the Internal Revenue Service or state taxing authorities, including information about Social Security Numbers, Taxpayer Identification Numbers, etc.
5. If disclosure is ordered by any government, we are obligated to:
 - 5.1. Demand evidence and probable cause of wrongdoing and to not disclose any information without demonstrated probable cause. Such information must be provided by a third party who does not work for the government, receive any government benefit based on income taxes, or receive employment wages derived from income taxes.
 - 5.2. If the evidence provided is not an inadmissible opinion pursuant to [Fed.Rul.Ev. 610](#), but is supported by facts from disinterested third parties, then we will disclose the information without charge or other resistance, but will insist that the recipient grant everyone in the ministry witness immunity as a precondition of disclosure, pursuant to [18 U.S.C. §6002](#).

The government cannot and will not be allowed to interfere with this contract we have with our Members, and the Supreme Court has said that the government is without authority to interfere with our private right to contract:

"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 1, 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)]

▲ [Go to beginning](#)

[4. Disclaimer/License Agreement](#)

[Click here](#) to read our [Disclaimer/License Agreement](#)


▲ [Go to beginning](#)

[5. Sovereign Immunity](#)

[Click here](#) to learn why this ministry and our activities are not subject to federal or state civil jurisdiction.

▲ [Go to beginning](#)

[6. Terms of Use and Service](#)

-  [SEDM Terms of Use and Service, Form #01.016](#)
- [SEDM Bookstore Terms of Use](#)

▲ [Go to beginning](#)

7. [What our Members are saying about us](#)




Click on the following links to read what our members say about us:


1. Testimonials Page: <http://sedm.org/Membership/Testimonials.htm>
2. SEDM Forums, Forum 9.1, Kudos from our Readers: <http://sedm.org/forums/forum/9-sedm-ministry-members-only/91-kudos-from-our-readers/>


▲ [Go to beginning](#)


8. [Prohibited activities](#)

Neither Sovereignty Education and Defense Ministry (SEDM) nor any of the Ministry officers, or Volunteers are authorized to involve themselves in any of the following activities, because they are of questionable character or may easily be misconstrued in a court of law as being either illegal or crassly commercial, even if they in fact are not. Pursuant to the [SEDM Member Agreement, Form #01.001](#), Fellowship Members also agree never to use any of the Ministry materials or services for an unlawful purpose, and agree never at any time to solicit the Ministry to engage in any of the following specifically prohibited activities or use Ministry materials for any of the following purposes.


1. The following parties may read, download, or learn materials available through this website or ministry but may not use them during litigation as evidence, attach them to a pleading, or submit them to any member of the government or legal professions in connection with any dispute, and especially legal dispute, over tax liability:
 - 1.1 "[taxpayers](#)", "[U.S. citizens](#)", "[U.S. persons](#)", U.S. "[residents](#)", or those with income "effectively connected with a [trade or business](#) in the [United States](#)". We assume no responsibility for the misuse of our materials by those who violate our  [Member Agreement, Form #01.001](#).
 - 1.2 Atheists or those who do not believe in God. God's punishment for those who do not obey and respect Him and [His sacred laws](#) is slavery and servitude, and we cannot interfere with His sovereign punishment for disobedience. To do otherwise would be to commit mutiny against God. We cannot love God on the one hand, and interfere with the enforcement of  [His Laws](#) on the other hand. See [Great IRS Hoax, Form #11.302](#) section 4.4.11 and the  [SEDM Articles of Mission, Form #01.004](#) section 1.2 for evidence supporting this requirement of [God's laws](#).

"The Lord is well pleased for His righteousness' sake; [He will exalt the law](#) [ [HIS law, not man's law](#)] and make it honorable. But this is a people robbed and plundered! [by tyrants in government] All of them are snared in [legal] holes [by the sophistry of greedy lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one says, "Restore!"

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

- 1.3 Use of our materials or information in connection with any tax year in which a 1040 tax return was filed instead of the proper Amended 1040NR as required by our  [Member Agreement, Form #01.001](#) or those who have indicated any tax liability or monies owed to the IRS on their return for any period they require help with. No member may have any earnings which are "effectively connected with a [trade or business](#)", which are earnings from a political office as described in [26 U.S.C. §7701\(a\)\(26\)](#). Instead, the income, property, and earnings of our members are defined as a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#)
- 1.4 Businesses. We only help human beings and not "persons", "businesses", or artificial legal entities such as corporations or trusts or partnerships.
2. Getting involved in any kind of taxable or government-regulated activity, either under state or federal law. This would simply compromise our independence and create a conflict of interest with our message. Consequently, we cannot and will not operate as a privileged federal or state "[corporation](#)" or [501\(c\)\(3\)](#) entity. To do so would be to surrender our sovereignty by fulfilling the exceptions to the [Foreign Sovereign Immunities Act](#) found at [28 U.S.C. §1605\(a\)\(2\)](#).
3. Advocating or knowingly ("[willfully](#)") engaging in any kind of illegal activity, including fraud.
4. Taking any kind of leadership or power of attorney role over the lives of others. This includes, giving legal advice, making determinations about the legal status of a person, or assuming legal liability for the decisions or actions of others. As educators and paralegals but not lawyers, the most we can do is offer information to people about options they have in a given situation and then explain to them the consequences of each option by showing them what the law and the courts say on the subject. We will never offer less than two options and we will always suggest that the options we are aware of may not include all of the options available or necessarily even the best option. We

will also tell our Members that the decision of which option to take is entirely their responsibility and not ours. On the occasion of every inquiry by a Member, we will also tell people that they should research and confirm everything we say and not trust anyone, including us, for complete or error-free information about the options available to them. We will never be anything more than servants of the sovereign People we serve on this website and assuming any other role undermines their sovereignty.

5. Preparing tax returns for others or advising anyone in the preparation of returns. All our members prepare their own returns, and the only type of return they are allowed to prepare and not violate our  [Member Agreement, Form #01.001](#) is a 1040NR or 1040NR-EZ return that has no tax liability listed.
6. Making any promises or assurances about either the accuracy or the success of any of the educational resources or processes we offer. Anyone who promises you ANY result or promises you entirely error free material is quite frankly a presumptuous FOOL. This is especially true in a field so deliberately and systematically obfuscated and propagandized by the government as taxation. The most we are therefore authorized to do is keep scientific statistics on the success of our methods and reveal those carefully maintained statistics to interested parties. The ministry DOES NOT authorize ANYONE to share subjective opinions about the effectiveness of our methods or materials. Any such representations by anyone associated with or involved with SEDM should be considered unauthorized, untrustworthy, and probably UNTRUE and neither we nor anyone in the ministry assume any liability for such clearly false statements. The one and only thing we can guarantee is that we as believers in God (whatever God you believe in) are going to be persecuted by evil people in the world, just as Jesus was, for obeying God's moral laws and following Jesus' example. The persecution will come because our actions, our example, and our deeds to expose the Truth will be a silent reproach and mockery to evil people throughout the world, and especially in places where such evil people congregate and concentrate, such as in government. Places where power is consolidated and centralized attract WICKED people who lust for power and who want to conceal knowledge of their treacherous, selfish, and tyrannical acts.


*"He who believes in Him [Jesus, the Son of God] is not condemned ; but he who does not believe is condemned already, because he has not believed in the name of the only begotten Son of God. **And this is the condemnation, that the light [of God's Truth spread by His followers] has come into the world, and men loved darkness rather than light, because their deeds were evil. For everyone practicing evil hates the light and does not come to the light, lest his deeds should be exposed.** But he who does the truth comes to the light, that his deeds may be clearly seen, that they have been done in God."*
[\[John 3:18-21, Bible\]](#)

Furthermore, the more we attempt to separate ourselves from evil people or evil in government and the more dogmatic we become about insisting on obeying God's moral laws when they conflict with man's laws, the more these evil people will try to persecute us, just as they did with the early Jews.



"Look, I am sending you out as sheep among [government] wolves. Be as wary as snakes and harmless as doves. But beware! For you will be handed over to the [corrupted] courts [by licensed attorneys with a conflict of interest] and beaten in the synagogues [501(c)(3) churches]. And you must stand trial before governors and kings [and federal judges, who are the equivalent of modern-day Monarchs] because you are my followers. This will be your opportunity to tell them about me—yes, to witness to the world. When you are arrested [by the de-facto corporate government MAFIA because you threaten their organized crime ring], don't worry about what to say in your defense, because you will be given the right words at the right time. For it won't be you doing the talking—it will be the Spirit of your Father speaking through you.

*"Brother will betray brother to death, fathers will betray their own children [by aborting them or selling them into federal slavery by giving them Social Security Numbers, the "badge of allegiance to the Beast", and by falsely claiming they are "U.S. citizens" on their tax returns], and children will rise against their parents [using Child Protective Services] and cause them to be killed [or persecuted by a zealous state eager to justify its existence and expand its jurisdiction at the expense of our sovereignty and Constitutional Rights]. **And everyone [and especially misbehaving public DIS-servants] will hate you [and persecute you illegally and unconstitutionally] because of your [exclusive] allegiance to me [God]. But those who endure [and expose the Truth] to the end will be saved [and thereby prevent eternal harm at the price of temporary earthly discomfort].** When you are persecuted in one town, flee to the next. I assure you that I, the Son of Man, will return before you have reached all the towns of Israel.*

*"A student is not greater than the teacher. A [public] servant is not greater than the [Sovereign] master. The student [us] shares the teacher's [Jesus'] fate. The servant [believers and followers of God] shares the master's [Jesus'] fate. And since I, the master of the household, have been called the prince of demons, how much more will it happen to you, the members of the household! **But don't be afraid of those [thieves and tyrants masquerading as "public servants"] who threaten you. For the time is coming when everything will be revealed [and evil punished at the final judgment]; all that is secret will be made public. What I tell you now in the darkness, shout [from websites like this one] abroad when daybreak comes. What I whisper in your ears, shout from the housetops for all to hear [and on websites like this one that are outside of government jurisdiction]!***

*"Don't be afraid of those who want to kill you. They can only kill your body; they cannot touch your soul. **Fear [and obey] only God [and  His laws, not the government's unless they are consistent with God's laws], who can destroy both soul and body in hell.** Not even a sparrow, worth only half a penny, can fall to*

the ground without your Father knowing it. And the very hairs on your head are all numbered. So don't be afraid; you are more valuable to him than a whole flock of sparrows."
 [Jesus in [Matt. 10:16-31](#), Bible, New Living Translation]

7. "Representing" anyone before the IRS or the government. For instance, we will never allow our members to file an IRS form 2848 giving us any kind of power of attorney to represent anyone. Instead, all members of the ministry shall assume complete and sole responsibility for preparing and submitting any correspondence that they may send to government authorities. That is the ONLY way to maintain their anonymity and prevent them from becoming targets for wrongful and illegal government persecution.
8. Advertising or marketing. All of our nontaxpayer members will be introduced by referrals from satisfied Members and through hits on our public website. We will not offer any kind of affiliate program or commission structure to anyone, because we believe this compromises the integrity of our message.
9. Offering Credit repair services of any kind.
10. Debt cancellation using [the UCC](#) or bogus securities such as use of "Bills of Exchange".
11. Offering any kind of product or service unofficially, such as via email, in person, or via telephone, that does not already appear within our online store.
12. Creating or administering asset protection vehicles for members, such as trusts or corporations soles.
13. Providing legal representation in courts of justice. We may provide "assistance of counsel" but not legal representation, because we don't want to undermine the sovereignty of our Members that we intend to serve, nor do we wish to be harassed or persecuted by a corrupted legal profession intent on prosecuting people for practicing law "without a license", even though there is no such thing as a "license to practice law" and doing so creates an illegal monopoly on INjustice on the part of the legal profession.
14. [Commerce](#) within the legislative jurisdiction of the United States government. All donations to this religious ministry will occur via eCommerce on a webserver and using bank account(s) that are outside the country. Our Member Agreement, Form #01.001 requires that all those making donations to this ministry must stipulate by contract that they are doing so from without the "United States" and in a foreign state immune from the jurisdiction of the United States government.
15. Using donations provided to directly support the activities or information that they were incident to. This means, for instance, that if a donation is made for a response letter, then the donation may not be used directly for preparing response letters but will be used for other purposes. This constraint applies to the ministry but not the member making the donation.
16. Claiming that it is one's citizenship status that primarily or exclusively determines tax liability. Instead, it is one's domicile and being engaged in excise taxable activities such as a "trade or business" that primarily determine tax liability. See the following articles for details:
 - 16.1 " [The "Trade or Business" scam, Form #05.001](#)"
 - 16.2 " [Why domicile and becoming a "taxpayer" require your consent, Form #05.002](#)"
17. Offering any kind of investment, classes about investing, or "[tax shelters](#)" based on anything available on this website.
18. Advocacy of or participation in gambling, poker, roulette, slots, card games, etc. Gambling is an addictive and sinful activity that destroys families and enslaves people. See [Family Constitution, Form #13.003](#), sections 8.4.4 through 8.4.4.2 for more information on this sinful behavior.
19. Flattering or ingratiating any of our members, volunteers, or contributors. The ONLY thing this website is allowed to glorify is the one and only God, and not any vain man. We are ALL God's servants, we are ALL EQUAL under [God's laws](#), and our Father in Heaven DOESN'T play favorites for anyone because He is a Righteous God!
20. Offering advice or personal assistance to people regarding income tax withholding or reporting.
21. "Assuming" or "[presuming](#)" anything, and especially in regards to the authority of our public servants.

"Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority, even though the agent himself may be unaware of the limitations upon his authority."
 [Federal Crop Insurance v. Merrill, [332 U.S. 380-388](#) (1947)]

"The power to create presumptions is not a means of escape from constitutional restrictions,"
 [New York Times v. Sullivan, [376 U.S. 254](#) (1964)]

"[Presumption](#)" is a biblical sin under [Numbers 15:30](#) that turns a government into a religion and destroys the rule of law (see [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](#)). The ONLY thing we can rely on without sinning and violating Constitutional due process in the process of establishing the authority of public servants is the Bible and enacted, unrepealed, [positive law](#), and to abstain from consenting to or putting any faith at all in any statute that is not explicitly enacted into positive law by the consent of the governed through their elected representatives. The [Internal Revenue Code](#), as revealed in the legislative notes under [1 U.S.C. 204](#), is NOT [positive law](#) and therefore imposes no obligation upon anyone who does not consent to be subject to its provisions by a voluntary, uncoerced, fully-informed act of free choice. Furthermore, human beings protected by the Constitution are FORBIDDEN by the organic law from forfeiting any right to a de jure government by consenting. Hence, the I.R.C. cannot be enforced within a state of the Union and may only be enforced within federal territory or those domiciled on federal territory, wherever situated. Please rebut the following if you disagree:

- 21.1 [Requirement for Consent](#), Form #05.003; <http://sedm.org/Forms/FormIndex.htm>.
- 21.2 [Great IRS Hoax, Form #11.302](#), section 5.4.6.

Anyone who purports to be connected with this ministry and offers you anything from the above list of forbidden ministry services or educational materials therefore:

1. Is an imposter intent on doing us harm and possibly connecting us to things we are not allowed to get into. Please notify us of the identity of this imposter and provide as much information about him as you can so that we can report him to the authorities.
2. Cannot be relied upon to be telling the truth. Everything you hear on any of the above subjects you should regard not necessarily as untrue, but at least as "fiction".
3. Is not representing or participating in this ministry, but is a Member in Bad Standing acting as a private person.

This website has an agreement with the authors as the only source for books, CD's, DVDs offered here. If anyone:

1. Solicits, calls, emails, or writes you and says they are offering a product or service on behalf of SEDM....OR
2. Displays any advertisements for SEDM products (we do NOT advertise)....OR
3. Indicates they are an "affiliate" of SEDM (we do not have an affiliate program)...OR
4. Maintains a website other than this one that lists any of our materials for sale that were developed exclusively by us or our authors.

...then we encourage you to submit information about the pirate or imposter to us through our [Contact Us page](#) so they can be exposed and dealt with to protect our members. This would include details about the periodical or newspaper any fraudulent and illegal adds appeared in, the identity, name, phone number, and email address of the person who contacted you on behalf of SEDM. Likewise, if you observe anything suspicious or clearly unethical or illegal that is being falsely done to slander the good name of our Lord or this ministry, we encourage you to contact us immediately. Your identity will be kept confidential and the information you submit we will use to prosecute the slanderer and imposter for fraud and swindling.

Likewise, if anyone attempts to contact you to provide denigrating or unfavorable information about us, we would appreciate being notified of the email or call and the identity of the person who is slandering us. We will use this information to:

- Rebut any false allegations.
- Prosecute the false accuser for libel, slander, and character defamation.

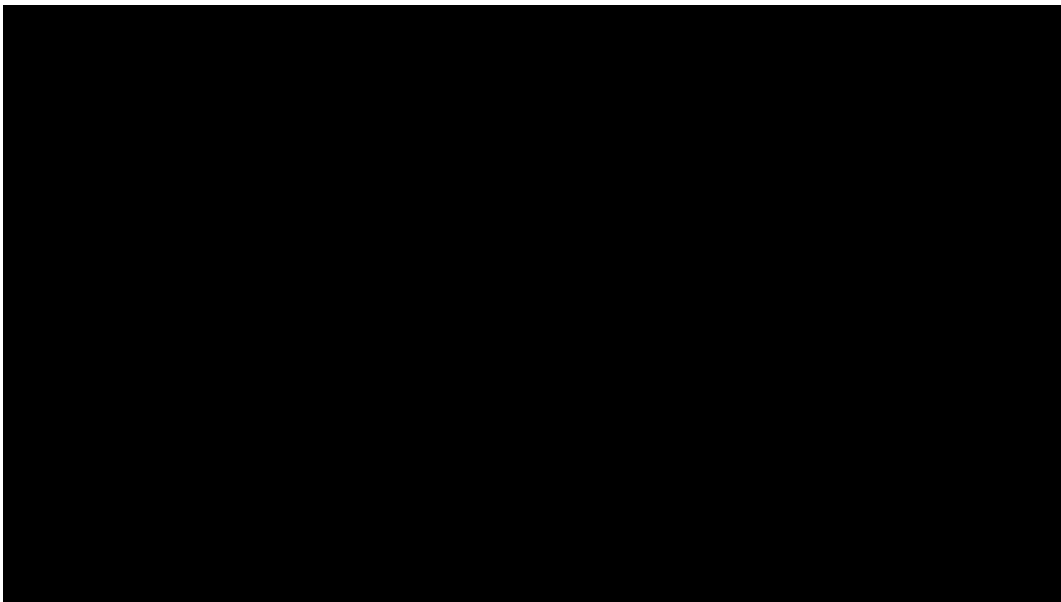
We desire to bring nothing but HONOR and GLORY to the Lord Jesus Christ who we exist ONLY to serve and obey. This requires that everything we do in the context of this ministry must be entirely beyond reproach.

▲ [Go to beginning](#)

9. About religious tolerance and this ministry

The scriptures and religious references used on this website come primarily from the Bible. Some people who are not necessarily Christians have asked us about our view of other religions and how that view relates to whether they can become members. The [Member Agreement, Form #01.001](#) says that all people who wish to become members must believe in God, but it very deliberately *doesn't* say *which* God. They want to know more about this subject so they can make an informed decision and ensure that we are not religious bigots or extremists. That is the question we will deal with in this section.

The most frequent false allegation we get from secular people is that we intend to implement a theocracy under the Bible. This is FALSE for the reasons explained in the following video:



The main thing we want you to understand is that we don't insist that all Members must be Christian or any other faith for that matter. We just want you to believe in a SINGLE God, follow the laws of that God without selecting which ones you want to follow, practice separation of church and state, and not be against religions other than your own. NOT being against religions other than your own implies NOT doing any of the following:

1. You don't seek to commit genocide against anyone, including those of religions other than your own.
2. You don't seek to behead or punish in any way those who don't share your beliefs using law or the government.
3. You don't deny the Holy Trinity, consisting of the Father, Son, and Holy Ghost.
4. You don't argue with or punish the Christian belief that God had a son. Muslims believe God had no son and argue with Christians about it.
5. You won't support the implementation of any religious law system or theocracy within the government, including especially Sharia law.

All of the above represent the initiation of force, coercion, or punishment against people for their religious beliefs, or impose or enforce religious laws against those who don't support them using the violence or coercion of the state. We aren't saying we oppose Muslims but we oppose Muslims who force their beliefs or laws upon others using the violence of the state. For why we oppose force and violence for religious reasons as indicated above, see:

[Biblical Prophecy and the Coming Muslim Antichrist](https://youtu.be/RQ8C-qe3qSM), Walid Shoebat

<https://youtu.be/RQ8C-qe3qSM>

[Pakistan: Can Sharia and Freedom Coexist?](https://youtu.be/nPG4H3XUX1Q), Prager University

<https://youtu.be/nPG4H3XUX1Q>

[Radical Islam: The Most Dangerous Ideology](https://youtu.be/-LGzrYUGXdl), Prager University


<https://youtu.be/-LGzrYUGXdl>


[Is Islam a Religion of Peace?](https://youtu.be/5AkAGc5nOXw), Prager University

<https://youtu.be/5AkAGc5nOXw>


SEDM does not have any faith requirements, other than that people are believers. We say that people should believe in God singular but we very deliberately do not say WHICH God. To be a member of SEDM, you must understand and accept the fact that SEDM seeks to interact with the issues of our time from a Christian world view; and, you must agree NOT to undermine or subvert or sabotage the Source of our opinions or beliefs . . . but this requirement does not imply that constructive, progressive criticism is not welcome. Our positions on law and politics proceed from the Scripture as we understand it, howbeit, imperfectly. The philosophy you should be compatible with is summarized below:

1. You must understand and accept the following beliefs connected with the tree of life:
 - 1.1 There is only one, true Lawgiver who is the infinite, personal, triune Spirit, the God of Creation, the Author of the Bible, and the Father of our Lord Jesus Christ; and,
 - 1.2 That this God has spoken in history as recorded in God's Word which is sufficient for our faith and conduct; and,
 - 1.3 That this God has revealed His law to men which is the only true measure of justice; and,
 - 1.4 That this God has revealed His grace and mercy to us in and through His Son for the salvation of men by virtue of His death, burial, and resurrection; and,
 - 1.5 That Christ is the risen, ascended, enthroned King of kings, the King of the Nations, the only Sovereign upon which all de jure governments must build their foundation (Isaiah 9:6); and,
 - 1.6 That the family, and government, and church are God-ordained institution; and, that the family is the institution of education; that the government is the institution of justice; and that the Church is the institution of grace.
 - 1.7 That good government is a blessing to mankind; and, that the purpose of government is not redistribution of wealth, but in place to protect life, liberty, and property; and, that when a government becomes destructive to these ends, it is man's duty to resist or to alter or abolish it, and to institute new governments to the glory of God and to the service of man.
2. You must not concede to the following suppositions as they have a lineage to the poisonous tree:
 - 2.1 Religious atheism: the value system that results from a belief that man is a product of time plus chance; or,
 - 2.2 Pantheism; the belief that God is everything and everything is God. Such a tautology is the intellectual sin of word magic; or,
 - 2.3 Zionism or Judaism: the Talmudic belief that Ashkenazi Jews are God's chosen people and are destined to rule the world and have a God-given right to deceive and use Gentiles to their own ends; or,
 - 2.4 Humanism; the belief that man is the measure of all things; or, that man is or becoming a god; or, that man is himself the proper "ultimate concern" and source of law; or,
 - 2.5 Pluralism or Universalism: the belief that there are many gods and many religions, that all are good, and that all are roads to the same truth; or,
 - 2.6 Mohammedism: the false religion based on the teaching of the false prophet, Mohammed (570-632 A.D.).
 - 2.7 Legalism: the belief that law can save society and that society can reach a man-made utopia by enacting more legislation; and,
 - 2.8 Multiculturalism: The belief ethical diversity is a strength and not a weakness to overcome; and, that atheists and theists; Christians and Moslems; wolves and sheep can live in the same pasture in peace; or
 - 2.9 Racism: The belief that one race commends a man to God or that one race is superior to another; or,
 - 2.10 Fascism, Liberalism, or totalitarianism or any belief that government is god; that rights come from government; that service to the State is superior to other callings; or belief in the total subjugation of the total man to total government.
3. Unacceptable characteristics that will result in rejection of your specific faith:

- 3.1 Attack the validity of the Bible as a law book.
- 3.2 Believe they or any currently living man/woman can become gods, EQUAL to God, SUPERIOR to God, or UNACCOUNTABLE to the one and only God. That is what Satan tried to do, which earned him an eternal curse.
- 3.3 Identify god as a physical thing, including themselves, or identify him/her as existing in physical things. See [Rom. 1:24-25](#), which says pagans worship the creation rather than the creator. It results in mysticism and occultism and violates the First Commandment.
- 3.4 Practice "smorgasboard religion". For instance, they write their own divine law or bible or pick subsets of all faiths to make their own hodge-podge religion. This is nothing but a self-serving way to escape accountability or liability under any single divine law. [Click here](#) (OFFSITE LINK) for details.
- 3.5 Treat religion as an intellectual exercise rather than rules for how to treat others and love others.
- 3.6 Seek to escape accountability to the laws of their god by stating that any part of it has been repealed or is not enforceable or is subjectively defined by them.
- 3.7 Put their desire for any earthly physical pleasure or condition or possession higher in priority than their allegiance to  [God's Holy Laws](#).
- 3.8 Believe in multiple Gods. That's paganism and idolatry.
- 3.9 Believe they are superior to other religions or that other religions are a product of ignorance. This sort of elitism divides groups, creates animosity, and violates the notion of equal protection and equal treatment.
- 3.10 Believe that any government or civil ruler can or should have more authority or rights than a single human, thus instituting idolatry towards government.
- 3.11 Sanction, condone, or promote violence of any kind in any scenario OTHER than in self defense where one's life is immediately threatened by a hostile other. This is especially true of violence or hate directed against either other religions or their members, specific governments, or innocent people generally.

Anyone who meets the above criteria, we believe, is capable of being worthy to deserve liberty, which the Declaration of Independence points out comes only from "Nature's God". If you meet the above minimum religious criteria and consent to the rest of the  [Member Agreement, Form #01.001](#), then we welcome you as a member. Otherwise, we don't. We have many members who are not Christians and many members from different Christian faiths. There are Catholics, Muslims, Lutherans, Evangelicals, and many other faiths represented. However, we have no atheists and we wouldn't take atheists as members. This is because:


*"Now the Lord is the Spirit, and where the Spirit of the Lord is, there is Liberty [freedom]."
[2 Corinthians 3:17, Bible, NKJV]*

Conversely, where the spirit of the "Lord" ISN'T, there can be absolutely nothing but sin, slavery, and subjection, as the Bible clearly points out. The [Great IRS Hoax, Form #11.302](#) (OFFSITE LINK), section 4.4.11 conclusively proves this. Spiritual evil is not a tangible thing. Instead, it is actually the ABSENCE of God. Hell is a place of eternal separation from God, which is a place where God and His sacred moral laws are completely absent. The word "sin" in Spanish means "without", and the thing that people are "without" when they "sin" is God and  [His Laws](#). Consequently, atheists are the epitome of evil because they believe God does not exist and that manifestations of His moral laws should be removed from society. Most religions teach us to avoid evil, and therefore we must avoid atheists. We believe in and vociferously defend freedom **OF** religion, but we are entirely opposed to freedom **FROM** religion. Our quote at the beginning of this page from George Washington, our most revered founding father, explains why this MUST be so:

"Of all the dispositions and habits which lead to political prosperity, Religion and morality are indispensable supports. In vain would that man claim the tribute of Patriotism who should labour to subvert these great Pillars of human happiness, these firmest props of the duties of Men and citizens. The mere politician, equally with the pious man, ought to respect and to cherish them. A volume could not trace all their connections with private and public felicity. Let it simply be asked, "where is the security for property, for reputation, for life, if the sense of religious obligation desert the oaths which are the instruments of investigation in courts of justice?" And let us with caution indulge the supposition that morality can be maintained without religion. Whatever may be conceded to the influence of refined education on minds of peculiar structure, reason and experience both forbid us to expect that national morality can prevail in exclusion of religious principle."
[George Washington in his [Farewell Address](#) (OFFSITE LINK)]

If you want specific examples of religions or belief systems ("isms") that we have determined so far as unacceptable, below are a few and there may be others. All of these "religions" violate one or more of the criteria listed earlier. Those who become members and have any of these beliefs will be Members in Bad Standing:

1. Atheism
2. [Satanism](#)
3. [Thelema](#)
4. [Christian Rationalism](#)

We believe that government should *not* be used as a vehicle to either  [establish a religion](#) or to disestablish one, or to promote Christianity over any other faith. To do otherwise would be to deprive people of all faiths the "equal protection of the laws" (see [Requirement for Equal Protection and Equal Treatment, Form #05.033](#)). You answer to your God, and not us. We are *not* the judge of whether you have satisfied the laws of your God and to do otherwise would make us into bigots and zealots and aristocrats. We are,

however, the judge of whether you are injuring your neighbor, which is the subject of the last six commandments of the [Ten Commandments](#) (OFFSITE LINK) and the origin of all moral and legal authority that the government has.

Then one of them, a lawyer, asked Him [Jesus] a question, testing Him, and saying, "Teacher, which is the great commandment in the law?"

Jesus said to him, "You shall love the LORD your God with all your heart, with all your soul, and with all your mind."

This is the first and great commandment. And the second is like it: "You shall love your neighbor as yourself." On these two commandments hang all the Law and the Prophets."

[[Matt. 22:36-40](#), Bible, NKJV]

We assume that role as a jurist and a voter. Beyond keeping people from injuring each other, governments and religions should BOTH leave people alone to do as they please, and not force them to subsidize or participate in things they don't believe in. Thomas Jefferson said it best, when he said:

"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities."

[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

We also think that it is the moral and political duty of churches to ensure that governments don't get into the charity or the welfare business, because the laws of God say that these are the exclusive province of the family and the church, and NOT the government. By instituting income taxes and using the income taxes to fund charities/insurance such as Social Security, Medicare, FICA, etc., none of which are authorized by the Constitution to be done in states of the Union, the government is usurping sovereignty from churches and families and from individuals and making itself into essentially a false god to be worshipped with our earnings and labor. [Click here](#) (OFFSITE LINK) for an article on this subject.

One very important reason that bible quotes are so prevalent on our website is to grab people's hearts. If their minds are engaged but their hearts aren't, then they won't be willing to fight. Without a fight, the problems will get worse. The only limit of tyrants is the degree to which an apathetic citizenry will tolerate their abuses. The social problems documented on SEDM are primarily evidence of spiritual decay, immorality, apathy, and selfishness. These diseases are destroying our society and they are primarily political diseases which require a political and spiritual change. Spiritual problems need a spiritual remedy. We have a society without morals because we don't teach morality in schools and government has been destroying families and undermining churches so that kids don't have an opportunity to learn morality in these classical contexts. This has made them easy prey for tyrants. Hence, we must overcompensate by reviving the study of morality on our site so that people will be willing to take up arms and mobilize to fight the evil. People have become so jaded and desensitized by TV and media culture that it seems there is nothing that will awaken them from their hedonistic stupor any more. Law is a moral code and a contract that the Sovereign people got together and agreed on. It is based on reason and logic. Law is just the vehicle to implement the needed political changes. It is a tool, but not the end. Morality is the end, and religion is the basis for all morality. Who better to learn the "laws" of morality from than "Nature's God". We only quote the Bible, because that is what we are most familiar with, but if you went to any other sacred book, you would find the same laws of morality, whether it be the [Quran](#), [The Teachings of Buddha](#) or [Confucius](#), or any other sacred text. These universal "moral laws" are what we refer to as "natural law" throughout our writings in order to objectify the discussion. We have even taken the time to organize the laws found in the Holy Bible by subject just like the U.S. Code so that you can use them as a law book. See:


 [Laws of the Bible, Form #13.001](#)

Don't get obsessed with the source or the name of the book or the faith or "sect" of the author, because that will only generate conflict that the government will try to exploit to prevent us from combining forces to eliminate the evil. If you are not a Christian or are not familiar with the Bible, then instead of being offended, please instead focus your attention in using our materials on the "moral laws" revealed by scripture we quote and don't be distracted into wrongfully concluding that we are trying to "convert" you in any way.

*"And **blest is he who is not offended** because of Me [God]."*

[[Matt. 11:6](#), Bible, NKJV]

Please try to be more objective by simply treating the Bible less as a "religion" and more simply as a "natural law" or "moral law" book because we certainly don't intend to either brainwash or discriminate against any religious faith. You obviously enjoy the study of law or you wouldn't be visiting our website to begin with. Why is that so hard? Such an approach will keep the discussion focused objectively on morality and logic and establish a common set of beliefs that we all share which can become the basis for cooperation in effecting political change. Paul Harvey described this approach in the following video:

 [An Open Letter from God](#) (OFFSITE LINK) -Paul Harvey

According to several of our founding fathers, when a people forget or repress God, then tyrants forge their chains:

"It is when a people forget God that tyrants forge their chains ..."
[Patrick Henry]

"Those people who are not governed by GOD will be ruled by tyrants."
[William Penn (after which Pennsylvania was named)]

"A free people [claim] their rights as derived from the laws of nature, and not as the gift of their chief magistrate."
[Thomas Jefferson: Rights of British America, 1774. ME 1:209, Papers 1:134]

"Can the liberties of a nation be thought secure when we have removed their only firm basis, a conviction in the minds of the people that these liberties are of the gift of God? That they are not to be violated but with His wrath?"
[Thomas Jefferson : Notes on Virginia Q.XVIII, 1782. ME 2:227]

"Resistance to tyrants is obedience to God."
[Benjamin Franklin]

"Propitious smiles of heaven can never be expected on a nation that disregards the eternal rules of order and right which heaven itself has ordained."
[George Washington (1732-1799)]

Those who are admitted atheists and who reject God and morality deserve an immoral and tyrannical government that acts like a false god, steals their property, and lies to you. We should always reap the consequences of that which we sow. This is an extension of the Golden Rule: Do unto others as you would have them do unto you. In the scientific field, this also happens to be one of Newton's Universal Laws:

"For every action, there is an equal and opposite reaction."

Those who insist on a world entirely without God are encouraged to not use this website and not to become Members. We believe in separation of church and state. We are the "church" (believer) and atheists are obviously the "state". Let's separate. Atheists can go to HELL and we'll go to Heaven. For those who don't believe there is a HELL, then we'll just have to wait and see about that, friend! Those who insist on a "moral" government without God or religion are the real "nut case", because they want the golden eggs, which is a moral and righteous government, but also insist on killing the goose that lays them, which is religion and morality.

*"Wisdom calls aloud outside; she raises her voice in the open squares, she cries out in the chief concourses, at the openings of the gates in the city she speaks her words; **how long, you simple [atheist] ones, will you love simplicity? For scorers delight in their scorning, and fools hate knowledge.** Turn at my rebuke; surely I will pour out my spirit on you; I will make my words known to you. **Because I have called and you refused, I have stretched out my hand and no one regarded, because you disdained my counsel [and My law: God's law], and would have none of my rebuke, I also will laugh at your calamity; I will mock when your terror [a corrupted WICKED government that is God's competitor rather than His servant] comes. When your terror [corrupted government] comes like a storm, and your destruction comes like a whirlwind, when distress and anguish come upon you. Then they will call on me, but I will not answer; they will seek me diligently, but they will not find me. Because they hated knowledge [and were too lazy and complacent to seek it out], and did not choose the fear of the Lord.** They have none of my counsel and despised my every rebuke. Therefore they shall eat the fruit of their own way, and be filled to the full with their own fancies. **For the turning away of the simple will slay them. And the complacency of fools will destroy them; but whoever listens to me [God and the wisdom that comes ONLY from God] will dwell safely, and will be secure, without fear of evil.**"*
[Prov. 1:20-33, Bible, NKJV]

▲ [Go to beginning](#)

10. Relationship to Government

*"Therefore submit yourselves to every ordinance of man [WHICH IS ONLY] for the Lord's sake, whether to the king as supreme, or to governors, as to those who are sent by him for the punishment of evildoers and for the praise of those who do good. For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God. **Honor all people. Love the brotherhood. Fear God. Honor the king.**"*
[1 Peter 2:13-17, Bible, NKJV]

Visit [Sections 8 and 9 of our Disclaimer Page](#) for a description of why this fellowship and ministry is against hate speech, hate crime,




and violence. We are a peaceful group which respects, advocates, subsidizes, and even protects all lawful exercises of governmental power consistent with the state and federal constitutions, enacted law, and the constitutions and laws of any private group of people that wants to divorce the state and form their own private self-government.

We are not against any government. In fact, we love the whole notion of government so much that we want to form our own government and to do it consistent with the original de jure constitutions and laws that began this country. The Declaration of Independence says that when the government we have becomes tyrannical, it is our right and even our DUTY to form our own competing and better government.

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


[\[Declaration of Independence\]](#)

The Declaration of Independence makes it the DUTY of all Americans to legally divorce any government that becomes wasteful or abusive and provide a better and competing alternative. We The People cannot delegate an authority to any government to "govern" that they themselves do not also have. They have a right to withhold that delegation of authority and domiciliary allegiance, form their own civil government, and shift their domicile and allegiance, and tax money to that competing government. We believe this option is the only way to peacefully restore choice, competition, accountability, and efficiency to government. This is the ONLY peaceful method of reforming corrupted governments provided by the founding fathers. Anyone who interferes with this process is indirectly:

1. Advocating and sanctioning violence and anarchy, because all other options require violence.
2. Engaging in acts of international terrorism, if the people who are being interfered with are legislatively foreign or alien because domiciled outside the jurisdiction of the government.
3. Conducting an invasion of the states of the Union in violation of Article 4, Section 4 of the Constitution, in which THEY are the invaders.
4. Engaging in criminal "simulation of legal process" against non-residents.
5. Engaging in criminal "identity theft" as described in  [Government Identity Theft, Form #05.046](#).
6. STEALING property and PRIVATE rights by converting them to PUBLIC rights without the consent of the owner in violation of the Fifth Amendment Takings Clause. The Constitution attaches to the land and the PRIVATE rights it protects are inalienable. An inalienable right is one you cannot legally give them away, even WITH your consent, and certainly not in exchange for the "benefits" of any government franchise.
7. Working an INJUSTICE which courts are duty bound to prevent. The [definition of "justice"](#), according to the Constitution, is the right to be simply LEFT ALONE, which would include being civilly governed by the common law rather than the STATUTE law.  [STATUTE law is a civil franchise](#) that makes the government into  [a pagan deity that supersedes the Christian God](#).

If capitalism and competition keeps the economy healthy on the private side, there is no reason that it can't work in government as well. Any effort to restrict choice or perpetuate a monopoly on protection by a specific government is an effort to enslave and oppress the people. Below is the blueprint for accomplishing that transformation:



-  [Self Government Federation: Articles of Confederation, Form #10.003](#)

If you would like to know what the government thinks of the content posted on this website, after its content was put under the microscope for over a year by the top legal minds in government, then we encourage you to read the article below. Note that this website is not owned or controlled by the party who is the subject of the article. The litigation which is described below therefore proceeded upon false premises and  [false presumptions](#) in this regard:




[Federal District Court Rules on Hansen Injunction, 6/13/2006](#)

As a result of the above litigation:

1. This website survived intense scrutiny by the Department of Justice, the IRS, and the federal judiciary and remains unaffected by the outcome of the litigation from the date the Answer to the complaint was filed in June 2005 to the present time. A few minor changes were made to the [Member Agreement, Form #01.001](#), the [Disclaimer](#), and the Bookstore Checkout Screens and a few of the materials were rewritten and improved, but there is nothing on this website that violates any law that we are aware of and which the government had evidence to prove violated any law.
2. Both the government and the court were repeatedly provided with a long list of questions at least four different times asking them to identify anything that they thought was violative of enacted law, false, fraudulent, or violative of the order and they refused EVERY opportunity to do so. They were specifically asked to remain silent in responding to the questions if they agreed that everything on this website and everything in the pleadings before the court were truthful, accurate, and consistent with prevailing law and they remained silent and therefore gave their stamp of approval to this website.

3. The government was provided with a copy of nearly everything on this website on a DVD-ROM and were asked to inspect and critique anything that they thought was violative of enacted law, false, fraudulent, or violative of the order and they refused EVERY opportunity to do so. They were specifically asked to remain silent in responding to the questions if they agreed that everything on this website and everything in the pleadings before the court were truthful, accurate, and consistent with prevailing law and they remained silent and therefore gave their stamp of approval to this website.
4. The court order did not point out one factual error in anything currently posted on this website or identify anything as "frivolous".
5. When arguments described in our [Liberty University](#) and our [Memorandums of Law](#) were raised repeatedly by the defendant before the federal court and the DOJ, both the DOJ and the judge could not respond and were silent. The pleadings involved had our  [Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002](#) attached to them specifically asking the Court and the Plaintiff to remain silent on every fact or legal argument that they AGREED was truthful and accurate. This means they agreed, under [Federal Rule of Civil Procedure 8\(b\)\(6\)](#). See our pamphlet "[Silence as a Weapon and a Defense in Legal Discovery, Form #05.021](#)" if you want to know more about this. There is simply no way to respond to truth that exposes your misdeeds with anything other than silence or an admission of guilt.
6. The IRS agent who downloaded information off this website made himself subject to the [Member Agreement, Form #01.001](#), and his affidavit attached to the court pleadings proves this. The  [Terms of Use and Service, Form #01.016](#), Section 5, item 6 says that all Members, including the IRS agent, stipulate to admit everything on this website into evidence and that it is truthful and accurate.

We can therefore honestly and truthfully make the following claim:

<p>This website has been reviewed for accuracy and approved as truthful, factual (for THEM, and not for US), and accurate by the Department of Justice, the IRS, and the Federal Judiciary, and is one of very few freedom websites of its kind which can claim that important distinction.</p>		
		

SEDM has prepared a [Member Notice](#) that it would like for only its [Members](#) to read describing its official position on the above litigation. You may read it by clicking on the link below:

WARNING: If you are NOT a Member, be advised that you will become one by clicking on [this link](#) to our Member Notice and availing yourself of the privileged content therein.

[The sovereign People are the "government"](#) (OFFSITE LINK) in the United States of America. Consequently, those people working in our public institutions are our servants, including the [Supreme Court](#) (OFFSITE LINK), the [President](#) (OFFSITE LINK), and the [Congress](#) (OFFSITE LINK). Consequently, this section will describe our relationship to these public servants.

"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."
 [Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]

As statutory ["non-resident non-persons"](#) and Constitutional but not statutory citizens pursuant to [8 U.S.C. §1101\(a\)\(21\)](#), our allegiance is to the ["state"](#), which is legally defined as "We the People", and not the public servants who administer any government and serve them. They are the Sovereign and our allegiance is to this "sovereign". Our goal is to serve, protect, and empower this group of Sovereigns, We the People, who the U.S. Supreme Court said was the "government". Consequently, it is absolutely fraudulent and absurd to accuse us of being "anti-government". We are against illegal activity, which is most prevalent among public servants and even court personnel at this time, but these people are NOT the "government", but simply servants of the true Sovereign and "government", which is We the People. They have [set up a "de facto" unlawful government and "sham trust" to benefit themselves personally](#), but they are not "the government" as legally defined:

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

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

Our biblical relationship and attitude towards government is described in detail in:

1. [Commandments About the Relationship of Believers to the World](#)
2. [Government Corruption, Form #11.401](#) - corruption that violates both God's laws and/or man's laws and which believers and this ministry therefore have a DUTY to fight.
3. [God commands us to be aliens and foreigners and therefore nonresidents to the world. Sermon 8.8](#)
4. ["Kingdom of Heaven" defined in scripture. SEDM Exhibit #01.014](#)
5. [President Obama Admits People of Faith are foreigners and strangers in their own society](#)
6. [President Obama Admits that Christian Churches are the Foundation of Justice and Liberty for All](#)
7. [Laws of the Bible, Form #13.001](#)-these biblical laws supercede all man made laws. If they are violated by obeying government, we must disassociate with government and become a nonresident.
8. [Delegation of Authority Order from God to Christians, Form #13.007](#)
9. [What Pastors and Clergy Need to Know About Government and Taxation, Form #12.006](#), [Liberty University](#), Item #4.1
10. [Policy Document: Corruption Within Modern Christianity, Form #08.012](#)
11. [The Crisis of Church Incorporation, Form #13.017](#)-why churches cannot seek government privileges or recognition.
12. [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#)-why believers cannot become statutory citizens, residents, or taxpayers, or any other franchise status and if they do, they are committing paganism.
13. [Biblical Standards for Civil Rulers, Form #13.013](#)-how believers should engage the world in the political sphere.
14. [Should Christians Always Obey the State?, Form #13.014](#)-when God says believers must disobey the state/government.
15. [Ten Commandments of Freedom, Form #13.016](#) - how God commands Christians to interact with the world. The result is freedom. Derived from the bible ten commandments.
16. [Message to the Voting Cattle](#) (OFFSITE LINK) -Larken Rose
17. [SEDM Articles of Mission, Form #01.004](#), Sections 1.9, 5.1, and Appendix B
18. [Great IRS Hoax, Form #11.302](#) (OFFSITE LINK), Sections 4.1, 4.4.2, and 4.4.13.
19. [We Are the Church](#) (OFFSITE LINK)

We view the Constitution as a public contract, and a delegation of authority between citizens as the Sovereigns/Masters and the public servants who serve them. We also view the Bible as a sacred private contract/covenant between believers, who are the servants, and their God, who is the Master. It too is a delegation of authority from God to us. According to the [Declaration of Independence](#) (OFFSITE LINK), all rights and sovereignty come from God (the Creator) through His divine word and Law, and not from any earthly law or judge or man. [The Bible](#), like the [federal Constitution](#) (OFFSITE LINK), establishes a [fiduciary relationship](#) (OFFSITE LINK) between the servants and their Masters. No public servant or government instrumentality has the authority to interfere with or impair the obligation of EITHER one of these two sacred contracts.

"Remember the word that I [Jesus] said to you, 'A [public] servant is not greater than his [sovereign] master.'"
[\[John 15:20, Bible, NKJV\]](#)

The Constitution is also a "public trust" document, where employees within the government are trustees of the public trust and we the people are the beneficiaries.

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

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

Public servants who disobey the Constitution, in fact, are involved in witchcraft, idolatry, treason, and political heresy, which are not only punishable by death under man's law ([18 U.S.C. §2381](#)), but also constitute the worst of all sins under [God's Laws](#) (see the [first four commandments](#) of the Ten Commandments in [Exodus 20](#)):

*"Has the LORD as great delight in burnt offerings and sacrifices,
As in obeying the voice of the LORD [and the people in the Constitution]?
**Behold, to obey is better than sacrifice,
And to heed than the fat of rams.
For rebellion [of either the Constitution or the Bible] is as the sin of witchcraft,
And stubbornness is as iniquity and idolatry.
Because you have rejected the word [and laws] of the [sovereign] LORD [or "We the People" in the Constitution].***

He also has rejected you from being king [and a sovereign over your government as a private citizen, or a public servant]."

[[1 Sam. 15:22-23](#), Bible, NKJV]

The U.S. Supreme Court cites below establish that neither a single public servant nor an entire state or federal government can interfere with our right to accept and obey God's private contract/covenant with us, [the Bible](#). Private law/contracts always supersede public law. They cannot compel us to violate [God's laws](#) in that covenant, which is a [sacred delegation of authority](#) direct to us just like the Constitution is a delegation of authority from us to our public servants. Neither can they violate the contract that binds them to us as [the Sovereigns and Masters](#), which are the [federal](#) and state [Constitution](#):

"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 1, 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 \(1885\)](#)]

"From the differences existing between feudal sovereignties and Government founded on compacts [public contracts called Constitutions], it necessarily follows that their respective prerogatives must differ. Sovereignty is the right to govern; a nation or State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the Prince; here it rests with the people; there, the sovereign actually administers the Government; here, never in a single instance; our Governors are the agents of the people, and at most stand in the same relation to their sovereign, in which regents in Europe stand to their sovereigns. Their Princes have personal powers, dignities, and pre-eminences, our rulers have none but official; nor do they [public servants] partake in the sovereignty [of "We the People"] otherwise, or in any other capacity, than as private citizens."



[[Chisholm, Ex'r. v. Georgia, 2 Dall. \(U.S.\) 419, 1 L.ed. 454, 457, 471, 472 \(1794\)](#)]

This website is located outside of the [legislative jurisdiction](#) of the United States federal government. The only thing it offers is copyrighted religious educational materials that are:

1. Entirely of educational and [First Amendment](#) nature.
2. Religious statements and beliefs that are not factual or actionable in any manner and are not admissible as evidence pursuant to [Fed.Rul.Ev. 610](#).
3. Intended to warn the people about [corruption in their government](#), the legal profession, and the courts and what God says in  [His Law](#) that we can and should do to stop it and prevent being harmed by it.
4. Intended ONLY for use in  [Petitioning the Government for a Redress of Grievances](#) under the [First Amendment](#) to the [United States Constitution](#). This is a protected right.
5. Intended to educate and empower people, and to minimize harm to the reader. Our definition of "harm" in that context defines God's eternal wrath because of our disobedience to  [His Law](#) to be far more damaging than any court or jail could temporarily inflict on any man for disobeying an unjust [earthly and vain law](#). This view of the definition of "harm" is part of the foundation of our sincerely held religious

convictions which are further explained in the [Holy Bible](#). If you want to know the consequences of violating [God's law](#), read [Deuteronomy 27:11-26](#), [Deuteronomy 28:15-68](#). Certainly the harm described in these passages far outweighs any court sentence that any judge could ever meet out. Therefore, the lesser harm results by people obeying [God's law](#) when there is a conflict between God's law and [man's law](#). Since the ONLY purpose of both law and government are to prevent harm (see [Great IRS Hoax, Form #11.302](#), sections 3.3 and 4.4.3), then courts of justice *must* hold [God's laws](#) in higher regard than [man's laws](#) within the context of the religious individual in cases where there are [conflicts of law](#) between [man's](#) and [God's laws](#).

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

6. Not offered with any kind of guarantee of accuracy or effectiveness, or as legal advice.
7. Not connected with any  [government franchise](#) or subject to the terms of any government franchise agreements such as the [Internal Revenue Code Subtitle A](#) and the [Social Security Act](#). I.R.C. Subtitle A describes an excise tax upon the  ["trade or business" franchise](#).
8. Not subject to any international tax treaties or international taxation.
9. Not offered to ["residents"](#) (who are all ["aliens"](#) in nearly every tax code on the planet) within the county in which this website is situated and therefore not subject to local taxation
10. Not subject to tax laws or government regulation because related entirely to religious practice and expression, which is a protected [right](#)
11. Not derived from privileged or licensed "foreign [commerce](#)" under [26 U.S.C. §7001](#). See [Great IRS Hoax, Form #11.302](#), section 5.2.11.
12. Not connected with a ["trade or business in the United States"](#), which means donations to the ministry are not ["income"](#) (corporate profit) derived from the U.S. government in connection with a ["public office"](#). See [Great IRS Hoax, Form #11.302](#), section 5.6.12.

All those connected to the ministry consist entirely of ["nonresidents"](#) (relative to the federal zone), and statutory ["non-resident non-persons"](#) who are ["nontaxpayers"](#) not subject to the [Internal Revenue Code](#) and not engaged in a ["trade or business"](#). Our [Member Agreement](#) does not allow any of the following to use our materials in their interactions with third parties in the government, courts, or legal profession or to be Members in Good Standing: ["U.S. citizens"](#), ["residents"/"aliens"](#), ["U.S. persons"](#), or ["taxpayers"](#) under either federal law or the Internal Revenue Code. SEDM is a non-profit religious fellowship and association that is against government registration, enumeration, or regulation efforts directed against religious institutions. This, we believe, simply compromises [separation of church and state](#) and gives the government undue influence over churches that stifles their [First Amendment rights](#) and compromises their independence.

*Our society would be less than true to its heritage if it lacked abiding concern for the values of its young people, and **we acknowledge the profound belief of adherents to many faiths that there must be a place in the student's life for precepts of a morality higher even than the law we today enforce. We express no hostility to those aspirations, nor would our oath permit us to do so. A relentless and all-pervasive attempt to exclude religion from every aspect of public life could itself become inconsistent with the Constitution. See Abington School District, supra, at 306 (Goldberg, J., concurring).***

[. . .]

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

[. . .]

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

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

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

exceed the commission from which they derive their authority, and are Tyrants. The People who submit

to it are governed by laws made neither by themselves nor by an authority derived from them, and are slaves.

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

Likewise, we have recognized that "[r]eligion flourishes in greater purity, without than with the aid of Gov[ernment]."^{11} *Id.* at 309. To "make room for as wide a variety of beliefs and creeds as the spiritual needs of man deem necessary," *Zorach v. Claiborn*, 343 U.S. 306, 313 (1952), the government must not align itself with any one of them. **When the government favors a particular religion or sect, the disadvantage to all others is obvious, but even the favored religion may fear being "taint[ed]" . . . with a corrosive secularism.** *Grand Rapids School Dist. v. Ball*, 473 U.S. 373, 385 (1985). **The favored religion may be compromised as political figures reshape the religion's beliefs for their own purposes; it may be reformed as government largesse brings government regulation.**^{12} Keeping religion in the hands of private groups minimizes state intrusion on religious choice, and best enables each religion to "flourish according to the [505 U.S. 609] zeal of its adherents and the appeal of its dogma." *Zorach*, 343 U.S. at 313.

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

SEDM therefore cannot and will not allow the government to register or enumerate it or seek any kind of government recognized 501(c)(3), "non-profit", or "charitable organization" status, nor will allow itself to be discriminated against by government because it refuses to do any of these things.

"And have no fellowship [or association] with the unfruitful works of [government] darkness, but rather reprove [rebuke and expose] them."
[[Eph. 5:11](#), Bible, NKJV]

"But if you are led by the Spirit, you are not under the law [man's law]."
[[Gal. 5:18](#), Bible, NKJV]

"Shall the throne of iniquity [the U.S. Congress and the federal judiciary], which devises evil by [obfuscating the] law [to expand their jurisdiction and consolidate all economic power in their hands by taking it away from the states], have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood [of "nontaxpayers" and [persons outside their jurisdiction](#), which is an act of extortion and racketeering]. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; **the Lord our God [and those who obey Him and His word] shall cut them off [from power and from receiving illegal bribes cleverly disguised by an obfuscated law as legitimate "[taxes](#)"]."
[[Psalm 94:20-23](#), Bible, NKJV. **QUESTION FOR DOUBTERS:** Who else BUT Congress and the judiciary can devise "evil by law"?)**

"Come out from among them [the unbelievers and government idolaters] And be separate, says the Lord. Do not touch what is unclean,

And I will receive you.
I will be a Father to you,
And you shall be my sons and daughters,
Says the Lord Almighty."
[[2 Corinthians 6:17-18](#), Bible, NKJV]

"Nevertheless, God's solid foundation stands firm, sealed with this inscription: 'The Lord knows those who are His,' and, 'Everyone who confesses the name of the Lord must turn away from [not associate with] wickedness [wherever it is found, and especially in government].' "
[[2 Tim. 2:19](#), Bible, NKJV]

"A state-created orthodoxy [imposed through illegal enforcement or even involuntary enforcement of the revenue "codes" against religious institutions] puts at grave risk that freedom of belief and conscience which are the sole assurance that religious faith is real, not imposed."
[[Lee v. Weisman](#), 505 U.S. 577 (1992)]

Any effort to regulate or tax us as a religious ministry amounts to "compelled association" with the government in violation of the [First Amendment](#).

"...The constitutional rights of those spreading their religious beliefs through the spoken and printed word are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for expressing one's views is not to be measured by the protection afforded commercial handbills. It should be remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray his expenses or to sustain him. Freedom of speech, freedom of the press, freedom of religion are available to all, not merely to those who can pay their own way. . ."

[Murdock v. Pennsylvania, 319 U.S. 105 (1943)]

Just as there is freedom to speak, to associate, and to believe, so also there is freedom not to speak, associate, or believe. **"The right to speak and the right to refrain from speaking [on a government tax return, and in violation of the [Fifth Amendment](#) when coerced, for instance] are complementary components of the broader concept of 'individual freedom of mind.' [Wooley v. Maynard](#) [430 U.S. 703] (1977).** Freedom of conscience dictates that no individual may be forced to espouse ideological causes with which he disagrees:

"[A]t the heart of the [First Amendment](#) is the notion that the individual should be free to believe as he will, and that in a free society one's beliefs should be shaped by his mind and by his conscience rather than coerced by the State [through illegal enforcement of the revenue laws]." [Aboud v. Detroit Board of Education](#) [431 U.S. 209] (1977)

Freedom from compelled association is a vital component of freedom of expression. Indeed, freedom from compelled association illustrates the significance of the liberty or personal autonomy model of the [First Amendment](#). **As a general constitutional principle, it is for the individual and not for the state to choose one's associations and to define the persona which he holds out to the world.**

[[First Amendment Law in a Nutshell](#) , Barron-Dienes, West Publishing, ISBN 0-314-22677-X, pp. 266-267]

Not only is such compelled association in conflict with the [First Amendment](#), but it also is a sin, and violates [God's laws](#) and our sincerely held religious beliefs. According to Jesus, we cannot serve two masters: God and government, at the same time.


"No servant [or religious ministry or biological person] can serve *two masters*; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."

[[Luke 16:13](#), Bible, NKJV]

We as a ministry can only serve God and NOT government. To serve and obey anyone or anything other than exclusively God is to violate our private contract/covenant/oath with Him in the Bible.

"The doctrine is, that allegiance cannot be due to two sovereigns [God v. Government]; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...."

[Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus but not the opinion; SOURCE: http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/supct/html/historics/USSC_CR_0003_0133_ZS.html]

"And now, Israel [believers/Christians], what does the Lord your God require of you, but to fear the Lord your God, to walk in all His ways [by obeying  [His Holy Laws](#)] and to love Him, to serve [ONLY] the Lord your God with all your heart and with all your soul, and to keep the commandments of the Lord and His statutes which I command you today for your good? Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it. The Lord delighted only in your fathers, to love them; and He chose their descendants after them, you above all peoples, as it is this day. Therefore circumcise the foreskin of your heart, and be stiff-necked no longer. For the Lord your God is God of gods and Lord of lords, the great God, mighty and awesome, who shows no partiality nor takes a bribe. He administers justice for the fatherless and the widow, and loves the stranger, giving him food and clothing. Therefore love the stranger, for you were strangers in the land of Egypt. **You shall fear [ONLY] the Lord your God; you shall serve [ONLY] Him, and to Him you shall hold fast, and take oaths in His name.** He is your praise, and He is your God, who has done for you these great and awesome things which your eyes have seen. Your fathers went down to Egypt with seventy persons, and now the Lord your God has made you as the stars of heaven in multitude.

[[Deut. 10:12-22](#), Bible, NKJV]

"God is a jealous God (compare Ex 20:5; 34:14; Deut 32:16; Zech 8:2; I Cor 10:22), and hence **he will not tolerate divided allegiance.**"

[Pfeiffer, C. F., & Harrison, E. F. 1962. *The Wycliffe Bible commentary : New Testament* . Moody Press: Chicago; *Commentary on James 4:5*]

There is no conflict with civil authority in choosing this hierarchy of allegiance, because [God's laws](#) call for us to love our neighbor so we aren't therefore allowed to harm him. It is impossible for a faithful Christian to be a BAD citizen. Since the only legitimate purpose of civil government is to prevent harm, civil government would quickly become superfluous and unnecessary if everyone religiously obeyed only [God's laws](#). That is why the Bible says:

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

To not worship and serve and obey ONLY God and His perfect laws would be to risk losing our salvation and violating our sacred covenant/contract with God. No government has the authority to order us to violate such a contract/covenant.

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

"You were bought at a price; **do not become slaves of men [and remember that governments are made up exclusively of men]."**
[[1 Cor. 7:23](#), Bible, NKJV]

"Stand fast therefore in the liberty wherewith Christ hath made us free, and be not entangled again with the yoke of bondage [to the government or the income tax or the IRS or federal statutes that are not "positive law" and do not have jurisdiction over us]."
[[Galatians 5:1](#), Bible, NKJV]

Sovereignty and salvation on the one hand, and being subject to government extortion or censorship or regulation, on the other hand, are mutually exclusive for any religious undertaking. We can't function as a ministry with such conflicting allegiances and conflict of interest without violating both God's and Man's laws simultaneously.

"In the general course of human nature, A POWER OVER A MAN's [or a ministry's] SUBSISTENCE [including through involuntary or illegal taxation] AMOUNTS TO A POWER OVER HIS WILL."
[Alexander Hamilton, [Federalist Paper No. 79](#)]

Any other approach to income taxation, if not entirely consensual, amounts to [slavery](#) (OFFSITE LINK), which violates the [Thirteenth Amendment](#) (OFFSITE LINK) prohibition against "involuntary servitude". The Constitution's clauses on [taxation](#) (OFFSITE LINK) and [slavery](#) (OFFSITE LINK) cannot contradict each other or absurdity and chaos will result. The purpose of law is to bring order, not chaos, and the Constitution is law.

"And the Constitution itself is in every real sense a law-the lawmakers being the people themselves, in whom under our system all political power and sovereignty primarily resides, and through whom such power and sovereignty primarily speaks. It is by that law, and not otherwise, that the legislative, executive, and judicial agencies which it created exercise such political authority as they have been permitted [by WE THE PEOPLE] to possess. The Constitution speaks for itself in terms so plain that to misunderstand their import is not rationally possible. 'We the People of the United States,' it says, 'do ordain and establish this Constitution.' Ordain and establish! These are definite words of enactment, and without more would stamp what follows with the dignity and character of law. The framers of the Constitution, however, were not content to let the matter rest here, but provided explicitly-'This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; ... shall be the supreme Law of the Land.' (Const. art. 6, cl. 2.) The supremacy of the Constitution as law is thus declared without qualification. That supremacy is absolute; the supremacy of a statute enacted by Congress is not absolute but conditioned upon its being made in pursuance of the Constitution."
[Carter v. Carter Coal Co., [298 U.S. 238](#) (1936)]

Involuntary taxation or regulation of anything that is not demonstrably harmful to the public also violates the [Declaration of Independence](#), which says that all just powers of government derive from the CONSENT of the governed. Education and public discourse can NEVER be harmful, not only because the [First Amendment](#) says so, but also because the [Supreme Court](#) says so.

"This court has not yet fixed the standard by which to determine when a danger shall be deemed clear; how remote the danger may be and yet be deemed present; and what degree of evil shall be deemed sufficiently substantial to justify resort to abridgment of free speech and assembly as the means of protection. To reach sound conclusions on these matters, we must bear in mind why a state is, ordinarily, denied the power to prohibit dissemination of social, economic and political doctrine which a vast majority of its citizens believes to be false and fraught with evil consequence. [274 U.S. 357, 375] Those who won our independence believed that the final end of the state was to make men free to develop their faculties, and that in its government the deliberative forces should prevail over the arbitrary. They valued liberty both as an end and as a means. They believed liberty to the secret of happiness and courage to be the secret of liberty. They believed that freedom to think as you will and to speak

[and educate] as you think are means indispensable to the discovery and spread of political truth; that without free speech and assembly discussion would be futile; that with them, discussion affords ordinarily adequate protection against the dissemination of noxious doctrine; that the greatest menace to freedom is an inert people; that public discussion [and education] is a political duty; and that this should be a fundamental principle of the American government. ³ They recognized the risks to which all human institutions are subject. But they knew that order cannot be secured merely through fear of punishment for its infraction; that it is hazardous to discourage thought, hope and imagination; that fear breeds repression; that repression breeds hate; that hate menaces stable government; that the path of safety lies in the opportunity to discuss [and educate other people about] freely supposed **grievances and proposed remedies**; and that the fitting remedy for evil counsels is good ones. Believing in the power of reason as applied through public discussion, they eschewed silence [274 U.S. 357, 376] coerced by law [for a corrupted government]-the argument of force in its worst form. Recognizing the occasional tyrannies of governing majorities, they amended the Constitution so that free speech and assembly should be guaranteed.”

[Whitney v. California, [274 U.S. 357](#) (1927)]

In a free country where liberty prevails over tyranny, anything not consensual and **entirely and explicitly voluntary** is unjust. Period. We either have government by consent or we have a **terrorist government**. There is no middle ground on this issue, and Thomas Jefferson agreed with this by his words in the [Declaration of Independence](#). One cannot be *half* pregnant or *half* free. Neither can consent be "assumed" or "presumed", but must continually be **proven with evidence IN WRITING** explicitly and by informed consent, or it should be presumed NOT to exist at all. This is the essence of living in a country whose system of jurisprudence requires being "presumed" innocent until proven guilty by a preponderance of admissible evidence.


"Waivers of Constitutional Rights not only must be voluntary [explicitly consensual], they must be knowingly intelligent [and fully informed and fully educated] acts, done with sufficient awareness of the relevant circumstances and consequences."





[Brady v. U.S., [397 U.S. 742](#) (1970)]





By following God's calling to create a ministry to educate people about what they are agreeing or consenting to in filling out government forms, we are simply ensuring that the consent of the Sovereign People to participate in the municipal donation program for the District of Columbia (national) government that is deceitfully called a federal "tax" by our covetous public servants is fully informed and therefore truly and entirely **voluntary** as the Supreme Court requires.

*"Our system of taxation is based upon **voluntary** assessment and payment, not distraint."*

[Flora v. U.S., [362 U.S. 145](#) (1960)]


Nothing can be called "**voluntary**" which is backed up by any kind of enforcement powers, and in fact,  [the IRS has absolutely no enforcement powers against human beings under Part 1 of the Treasury Regulations for Title 26](#) other than those who are instrumentalities of the government. We can't have a voluntary system so long as the IRS goes out illegally terrorizing and persecuting or deceiving those people and organizations in a foreign state (states of the Union) who educate others about the fact that they can choose NOT to "volunteer" to become "taxpayers". In fact, the only persons which the IRS can lawfully enforce against are ONLY federal "**employees**" (OFFSITE LINK), instrumentalities, and "public officers" who are "effectively connected with a trade or business in the United States", for which no implementing regulations are required, as revealed in [44 U.S.C. §1505\(a\)](#) and [5 U.S.C. §553\(a\)\(2\)](#). See our pamphlet [Why Your Government is Either a Thief or you are a "Public Officer" for Income Tax Purposes, Form #05.008](#) for details.

1. Why doesn't the Congress and the federal judiciary quit pretending like the Internal Revenue Code is "law" that people in states of the Union have an obligation to obey?  [It has been REPEALED since 1939](#) and yet they continue to deceive people by calling it "law". This is a LIE, at least in the context of those who do not maintain a physical domicile anywhere within the District of Columbia or the federal zone, which includes most Americans born within and living within states of the Union. See and rebut [Great IRS Hoax, Form #11.302](#) (OFFSITE LINK) sections 5.4.6 through 5.4.6.6 and  [What is "law"?, Form #05.048](#) for exhaustive proof of the scam.
2. Why won't the IRS quit pretending that Subtitle A of the Internal Revenue Code is a direct unapportioned tax in the case of people living in states of the Union? They have taken great pains to deceive people by hiding the fact that Subtitle A in fact is an indirect excise tax on privileges and that the taxable activity in most cases is that of a "**trade or business**" (OFFSITE LINK). When is this kind of deceit and obfuscation going to end? See [Great IRS Hoax, Form #11.302](#) (OFFSITE LINK), section 5.6.12 for details. [Click here](#) for an article on this subject.
3. Why won't the IRS quit pretending like people who are *not* subject to federal jurisdiction domiciled in constitutional states of the Union are all federal "**employees**" (OFFSITE LINK) and "public officers", which they obviously know is fraud and which even the compelled and involuntary submission of a W-4 form doesn't prove?  [Click here](#) for details.
4. Why won't the IRS heed and obey the Supreme Court like the rest of us have to by recognizing that it has no enforcement powers for [Subtitle A](#) (OFFSITE LINK) of the Infernal (satanic) Revenue Code?  [Click here](#) or read [Great IRS Hoax, Form #11.302](#) (OFFSITE LINK), sections 5.4.9 through 5.4.13 for details. See also [Federal Enforcement Authority Within States of the Union, Form #05.032](#)
5. Why must it terrorize, threaten, propagandize, and lie to nonfederal businesses and financial institutions who are outside its jurisdiction using it's publications and by sending out fraudulent securities called a "Notice of Levies" and "Notice of Lien" to county recorders and employers to

- "enlist" them as its [voluntary](#) enforcement agents? Why won't the SEC demonstrate "equal protection of the laws" by prosecuting this kind of deliberate securities fraud? These fraudulent assessments are sold on the open market as "securities" by the government and this is a disgraceful sham. See [Legal Deception, Propaganda, and Fraud, Form #05.014](#).
6. Why must it abuse its authority by creating  [false presumptions](#) on its forms that people are "[taxpayers](#)" (OFFSITE LINK), "[U.S. citizens](#)" (OFFSITE LINK), and reside within federal jurisdiction, when none of these facts are actually true in most cases? See [Great IRS Hoax, Form #11.302](#) (OFFSITE LINK), sections 4.9 through 4.12 and Chapter 5 for further details. See also  [Presumption: Chief Weapon for Unlawfully Expanding Federal Jurisdiction, Form #05.017](#).
 7. Why is it that the IRS is not required by the federal judiciary to obey the Fair Debt Collection Practices Act (FDCPA) by providing original proof of a debt, which in this case is a valid, procedurally correct, lawfully executed assessment document signed under penalty of perjury as required by [26 U.S.C. §6065](#), to the public immediately when demanded? Why does the IRS continually violate [26 U.S.C. §6020](#)(b) by doing involuntary assessments against human beings living in states of the Union and in violation of the Constitution? Why do they do "correspondence audits" that "propose an assessment" and then ignore "nontaxpayers" who respond by refusing to consent to the proposal and thereby making the proposal final?  [Click here](#) for more evidence of this MASSIVE fraud.
 8. Why can't the IRS and the government follow the same rules as everyone else by getting the signature of a judge and an abstract of judgment from a state (not federal) court that is outside its jurisdiction in order to procure monies from others under the authority of a law that it insists exists but which in fact doesn't? Doesn't equal protection of the laws DEMAND this? Isn't equal protection of the laws the foundation of all free governments? See  [Requirement for Equal Protection and Equal Treatment, Form #05.033](#).
 9. Why do the federal district and circuit court continue to LIE to the populace that they are Article III courts who have any jurisdiction over a foreign sovereign domiciled in a foreign state called a state of the Union? LIES! [Click here](#) for details.

The answer to all the above questions is that your public dis-servants love (covet) money, and the power and control and the tyranny it produces more than they love Truth, justice, morality, protecting your rights, or God:

*"The love of [your] money is the root of all [government] evil."
[1 Tim. 6:10, Bible, NKJV]*

Ayn Rand put it best, when she said in her book [Atlas Shrugged](#) about the subject of money, and the  [requirement for consent](#), honesty, and integrity by government in any and every endeavor:

"Money is the barometer of a society's virtue. When you see that trading [or religious ministry, for that matter] is done, not by consent, but by [government] compulsion [or regulation]--when you see that in order to produce, you need to obtain permission from men [in the government] who produce nothing--when you see that money is flowing to those who deal, not in goods, but in [political] favors--when you see that men get richer by graft and by pull [extortion under the color of law"] than by work, and your laws don't protect you against them [the government], but protect them [the government] against you--when you see corruption being rewarded [by a corrupted federal judiciary] and honesty [and hard work, and personal responsibility] becoming a self-sacrifice--you may know that your society is doomed[!]. Money is so noble a medium that it does not compete with guns and it does not make terms with brutality. It will not permit a country to survive as half-property, half-loot.

"Whenever destroyers [the [IRS](#), the [Federal Reserve](#), and the [Dept of Justice](#)] appear among men, they start by destroying money, for money is men's protection and the base of a moral existence. Destroyers [in the Federal Reserve] seize gold and leave to its owners a counterfeit pile of [fiat] paper. This kills all objective standards and delivers men into the arbitrary power of an arbitrary setter of values [a [corrupted government](#), in this case]. Gold was [and continues to be] an objective value, an equivalent of wealth produced. Paper is a mortgage on wealth that does not exist, backed by a gun aimed [by a tyrant judge with a [conflict of interest](#)] at those who are expected to produce it. Paper [Federal Reserve Notes] is a check drawn by legal looters upon an account which is not theirs: upon the virtue of the victims. Watch for the day when it becomes, marked: 'Account overdrawn.'

*"When you have made evil [government looting through constructive fraud, obfuscation and complication of the tax laws, and through socialist/humanist tax system [that rewards and subsidizes laziness, irresponsibility, and government dependency and punishes and taxes success](#)] the means of survival, do not expect men to remain good. Do not expect them to stay moral and lose their lives for the purpose of becoming the fodder of the immoral [government parasites]. Do not expect them to produce, when production is punished and [government] looting rewarded. Do not ask, 'Who is destroying the world?' You are [by doing NOTHING to correct the corruption or by accepting ANY of the stolen loot in the form of a government handout/bribe]."
[[Atlas Shrugged](#), Ayn Rand, p. 387]*


By making the above statement, Ms Rand is emphasizing that there is no more important area where government honesty and integrity is necessary than in the way government handles money and [commerce](#) (OFFSITE LINK). A government that mishandles or covets money and steals it is a bad government that is intent on destroying, not protecting, society.

"The king [or public servant] establishes the land by [justice](#); but he who receives bribes [[socialist handouts](#)] overthrows it."

[[Prov. 29:4](#), Bible, NKJV]

"Getting treasures [stolen loot] by a lying tongue
Is the fleeting fantasy of those who seek death.
The violence of the wicked will destroy them,
Because they refuse to do justice."

[[Prov. 21:6-7](#), Bible, NKJV]

God says in the Bible that deceit in commerce, and by implication taxation as well, is the thing He hates most. What God hates, we are also supposed to hate as Christians, and notice the thing that is being hated is not a person, but an evil and unlawful behavior that violates  [God's laws](#) and/or [man's laws](#). Below is an explanation of precisely why God hates deceit in commerce so vehemently and why ultimately, those who openly and willfully practice it are going to HELL, based on commentary relating to the [Prov. 11:1](#), [10:10](#), [20:23](#) found in the Bible:


"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can he expect that his devotion should be accepted; for,

1. Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in government] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren.

2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him.


A [false] balance, [whether it be in the federal courtroom or in the government or in the marketplace,] cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."

[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

See our memorandum of law entitled  [Requirement for Consent, Form #05.003](#) for further details on the explicit, informed, deliberate requirement for written consent in all free governments, and ESPECIALLY in the context of taxation and [commerce](#). God commands us to hate evil, and if deceit in [commerce](#) is what He hates most, then we as Christians are to act and do similarly by exposing, opposing, and fixing it. We can't love God and not hate His opposite or His complete absence, which is what evil is. We can't love our neighbor as God commands in [Gal. 5:14](#) and not hate the actions of a dishonest and covetous public servant who willfully and intentionally deceives, robs, and hurts our neighbor with no demonstrated lawful authority and no concern for even what the law says on the subject. We can't hypocritically go out and invade other countries like Iraq and Afghanistan on the pretense that we are fighting [terrorism](#) and defending "freedom" (what a joke!) and still have a [group of terrorist public servants](#) running our own government here at home that completely disrespects and tries to hide the requirement for explicit consent of the people in every aspect of governance and taxation. If you want some examples of how our public dis-servants chronically and willfully violate and hide and avoid the requirement for informed consent, read [Great IRS Hoax, Form #11.302](#) sections 4.4.16. That is NOT [equal protection](#) of the laws: It's tyranny and terrorism cleverly and deceitfully and willfully disguised as government benevolence!

TER-ROR-ISM noun 1 The act of terrorizing. 2 A system of government that seeks to rule by intimidation. 3 Violent and unlawful acts of violence committed in an organized attempt to overthrow a government.

Original (pre-Orwellian) Definition of the Word "Terrorism"
Funk and Wagnalls New Practical Standard Dictionary (1946)

Our troops might be better utilized by fighting federal government terrorism (and [democracy](#) instead of [republicanism](#)) emanating from what Mark Twain calls the [District of Criminals \(District of Columbia\)](#), not Iraq.  [Hate of evil \(but not people\) perpetrated by public servants who are violating our Constitution, federal law, and God's law IS a family and even a Christian value.](#)

"And now, Israel, **what does the Lord your God require of you, but to fear the Lord your God [synonymous with hate evil], to walk in all His ways [laws in the Bible] and to love Him, to serve the Lord your God with all your heart and with all your soul, and to keep the commandments of the Lord and His statutes [laws] which I command you today for your good?"**

[[Deut. 10:12-13](#), Bible, NKJV]

"You who love the Lord, **hate** evil! He preserves the souls of His saints; He delivers them out of the hand of the wicked."

[[Psalm 97:10](#), Bible, NKJV]

"An unjust man is an abomination to the righteous: and he who is upright in the way is an abomination to the wicked."

[[Prov 29:27](#), Bible, NKJV]

"The boastful shall not stand in your sight: You hate all workers of iniquity."

[[Psalm 5:5](#), Bible, NKJV]

"Through Your precepts I get understanding: **therefore I hate every false way.**"

[[Psalm 119:104](#), Bible, NKJV]

"Let us hear the conclusion of this whole matter: **Fear [respect] God and keep His commandments [laws in the Bible], for this is man's all.** For God will bring every work into judgment, including every secret thing, whether good or evil."

[[Eccl. 12:13-14](#), Bible, NKJV]

"By humility and fear of the Lord are riches and honor and life."

[[Prov. 22:4](#), Bible, NKJV]

"**The fear of the Lord is to hate evil;** Pride and arrogance and the evil way And the perverse mouth I hate."

[[Proverbs 8:13](#), Bible, NKJV]

"Do not let your heart envy sinners, but **be zealous for the fear of the Lord** all the day; for surely there is a hereafter, and your hope will not be cut off."

[[Prov. 23:17](#), Bible, NKJV]

"Do I not **hate** them, O Lord, who hate You? And do I not loathe those who rise up against You? **I hate them with perfect hatred; I count them my enemies.**"

[[Psalm 139:21-22](#), Bible, NKJV]

"I **hate and abhor lying**, But I love Your law."

[[Psalm 119:163](#), Bible, NKJV]

"**A righteous man hates lying**, But a wicked man is loathsome and comes to shame."

[[Prov. 13:5](#), Bible, NKJV]

"Hate of evil" is the essence of morality and morality is the essence of religion. A religion without "hate of evil" is not a religion at all, but a vain social club. God hates the sin but He loves the sinner and we are commanded to be like God. Obedience to [God's law](#) by "hating evil", in fact, is the essence of what "religious practice" means and the essence of what the [First Amendment's](#) "free exercise" clause was intended to protect. Consequently, HATE of evil, in fact, is a protected religious practice under the [First Amendment](#) and the essence of how we worship, reverence, respect, and obey our mighty God, according to the Bible. "Hating evil" is the essence of what is called "[police powers](#)" in the legal field. Police powers are the essence and authority for all earthly laws and the reason why people create governments to begin with: the desire for protection. "[Hating evil](#)", in fact, is what governments, the police, and the justice system have made a profession out of. If they, as our servants can do it, then we as the sovereigns and their Masters can do it.

Anyone who criticizes the Christian virtue of "hating evil" is basically saying that we shouldn't have law, civil government, or law enforcement and that we shouldn't have religion at all. Indirectly, they are promoting anarchy and lawlessness. They are also saying that the Constitution contradicts itself and is redundant and unnecessary, because the sovereign People ("We the People") cannot delegate to government through a written Constitution an authority called "[police powers](#)" that they themselves don't have as individuals! Those who slander Christians for trying to hate evil are also biased and prejudiced, if they are going to say that atheists in government can "hate evil" under man's law while Christians can't hate evil under [God's law](#). That is not "equal protection of the laws", but anarchy and prejudice and hate deceptively disguised as an altruistic pursuit of "civil rights". It is a devious way to rebel against [God's Holy moral laws](#) by interfering with their enforcement. It is mutiny against God that will ultimately land all of its followers in HELL.

"Then I saw a great white throne and Him who sat on it, from whose face the earth and the heaven fled away. And there was found no place for them. And I saw the dead, small and great, standing before God, and books were opened. And another book was opened, which is the Book of Life. And the dead were judged according to their works, by the things which were written in the books. The sea gave up the dead who were in it, and Death and Hades delivered up the dead who were in them. And they were judged, each one according to his works. Then Death and Hades were cast into the lake of fire. This is the second death. **And anyone not found written in the Book of Life was cast into the lake of fire.**"

[[Rev. 20:11-15](#), Bible, NKJV]

A society without "hate of evil" is like a body without an immune system, and our society right now has AIDS. Our society is [dying and self-destructing](#) because of complacency towards evil in the government, which is AIDS. [A corrupted tax system](#) is simply one of many

symptoms of this pernicious disease that afflicts us.

"The true danger is when liberty is nibbled away, for expedients, and by parts ... the only thing necessary for evil to triumph is for good men to do nothing [or to trust dishonest or deceitful public servants to do the right thing]."
[Edmund Burke]

"...the greatest menace to freedom is an inert [passive and uneducated] people [who refuse, as jurists and voters and active citizens, to expose and punish evil in the government]"
[Whitney v. California, [274 U.S. 357](#) (1927)]

The [violence](#) of the wicked will destroy them [a free people] because they refuse to do [justice](#) [by exposing, rebuking, and resisting, and punishing evil]."
[[Prov. 21:7](#), [Micah 6:8](#)]



"Therefore submit to God. **Resist the devil [in the government] and he will flee from you.**"
[[James 4:7](#), Bible, NKJV]

For the government to even define what a "[religion](#)" is would be to limit and interfere with it's free exercise under the [First Amendment](#) (OFFSITE LINK):

*"A problem common to both religion clauses of the First Amendment is the dilemma of defining religion. **To define religion is in a sense to establish it--those beliefs that are included enjoy a preferred constitutional status.** For those left out of the definition, the definition may prove coercive."*
[[First Amendment Law in a Nutshell](#), Barron-Dienes, West Publishing, ISBN 0-314-22677-X, p. 432]

The Bible confirms the above, where it says:

*"Can you [a heathen lawyer with lust for power and money] search out [or comprehend or define] the deep things of God [in a statute or law]?
Can you [in your finite and sinful existence] find out the limits of the [infinite and perfect] Almighty?"*
[[Job 11:17](#), Bible, NKJV]

My God **does NOT** live in YOUR legal box, Mr. Covetous and Atheistic Lawyer. How can a FINITE mind of an unbelieving lawyer who hates and defies  [God's Holy Laws](#) define or even comprehend an INFINITE God or the religion and worship of those who serve this sovereign God? They can't! Because [501\(c\)\(3\)](#) status requires that exercise of religion be defined by government and law and put inside a "legal box" and subject to state regulation and control, then it must be [voluntary](#) (OFFSITE LINK) and cannot be coerced, whether the coercion comes directly from the government or indirectly from financial institutions who are under illegal duress by the government to induct religious institutions into their jurisdiction and regulation by  [compelling the use of government-issued identifying numbers](#). The only moral authority any government can have is to protect those who are being harmed by others (see [Great IRS Hoax, Form #11.302](#) (OFFSITE LINK), sections 4.4.3 and 4.4.5). The supreme Court above already said in *Meyer v. State of Nebraska*, [262 U.S. 390](#) (1923) that religion and education and morality are to be promoted and not discouraged, because they can only do a person good and not harm. Beyond it's only legitimate purpose of protecting people from harm by others, government has no moral or lawful authority to interfere with anyone's religious exercise and certainly not with this strictly educational religious ministry.

*"Those who already walk submissively will say there is no cause for alarm. **But submissiveness is not our heritage. The First Amendment was designed to allow rebellion [especially towards government corruption and tyranny] to remain as our Heritage. The Constitution was designed to keep the government [and especially the government, with their SLAVE SURVEILLANCE NUMBERS (SSNs)] off the backs of the people. The Bill of Rights was added to keep the precincts of belief and expression, of the press, of political and social activities free from [government, and especially IRS] surveillance.** The Bill of Rights was designed to keep agents of government and official eavesdroppers [in the government] away from Assemblies of People. The aim was to allow men to be free and independent to assert their rights against government."*
[Laird v. Tatum, [408 U.S. 1](#); 92 S.Ct. 2318 (1972)]

Depriving liars (who lied on a W-4 by calling themselves federal "[employees](#)") called "[taxpayers](#)" of stolen loot and bribes deceptively labeled as "government benefits" cannot be classified as harm to the public either. Payment of government benefits is not contractual, it is discretionary according to the Supreme Court. Where there is no contract, there can be no breach of contract or harm. See *Fleming v. Nestor* , [363 U.S. 603](#) (1960):

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

Therefore, payment to the government for these so-called "benefits" through income taxation cannot be contractual either. The government CANNOT compel people to participate in bribery and theft cleverly disguised using "words of art" to appear like lawful

taxation. Equal protection of the laws guaranteed by Section 1 of the [Fourteenth Amendment](#) (OFFSITE LINK) demands this. Not only that, but anyone who takes out anything more than exactly what they put in, is a THIEF if anyone was compelled to participate against their will! The Bible says that all such thieves MUST be forced to pay back DOUBLE what they stole to the victims of the theft:

*"If a man [the government, in this case] delivers to his neighbor [a citizen, in this case] money or articles to keep, and it is stolen out of the man's house [our out of his paycheck], **if the thief is found, he shall pay double.** If the thief is not found, then the master of the house shall be brought to the judges to see whether he has put his hand into his neighbor's goods."*

[[Exodus 22:7-8](#), Bible, NKJV]

The "victim" of the theft, in this case, are all the "nontaxpayers" who never wanted to participate in this bankrupt [humanistic/socialist](#) (OFFSITE LINK) tax and welfare-state system to begin with. According to the [Treasury Financial Management website](#) (OFFSITE LINK) statistics, over 56% of all federal revenues go to pay for socialism and wealth transfer, both of which are forbidden by the Constitution and the supreme court and the Bible.

1. [Click here](#) for a compilation of the government's own statistics proving this point.
2. [Click here](#) to see a respected legal publication that openly admits that the government is misusing its powers of taxation to promote socialism, by using it to "redistribute wealth"
3. [Click here](#) for a detailed presentation for Pastors on how the government's taxing powers delegated through the Constitution are being illegally employed and enforced

Below is what the Supreme Court and the Bible and other authorities say on this subject of ILLEGAL, state-sponsored socialism of this nature:

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

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

[[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group [the working or the rich] for the benefit of another [the poor, the retired, or the unemployed]."

[U.S. Supreme Court in *United States v. William M. Butler*, [297 U.S. 1](#) (1936)]

"A democracy cannot exist as a permanent form of government. It can only exist until the voters discover that they can vote themselves money from the Public Treasury. From that moment on, the majority always votes for the candidate promising the most benefits from the Public Treasury with the result that a democracy always collapses over loose fiscal policy always followed by dictatorship."

[Alexander Fraser Tyler]

"Where do wars and fights come from among you? **Do they not come from your desires for pleasure [unearned money from the government] that war in your members [and your democratic governments]? You lust [after other people's money] and do not have. You murder [the unborn to increase your standard of living] and covet [the unearned] and cannot obtain [except by empowering your government to STEAL for you!]. You fight and war [against the rich and the nontaxpayers to subsidize your idleness]. Yet you do not have because you do not ask [the Lord, but instead ask the deceitful government]. You ask and do not receive, because you ask amiss, that you may spend it on your pleasures. **Adulterers and adulteresses! Do you not know that friendship with the world [for the governments of the world] is enmity with God?** Whoever therefore wants to be a friend of the world [or the governments of the world] makes himself an enemy of God."**

[[James 4:4](#), Bible, NKJV]

*"Here I close my opinion. I could not say less in view of questions of such gravity that they go down to the **very foundations of the government.** If the provisions of the Constitution can be set aside by an act of Congress, where is the course of usurpation to end?"*

The present **assault upon capital** [THEFT! and WEALTH TRANSFER by unconstitutional taxation] is but the beginning. **It will be but the stepping stone to others larger and more sweeping,** until our political contest will become war of the poor against the rich; a war of growing intensity and bitterness."

[Supreme Court in *Pollock v. Farmers' Loan & Trust Co.*, [157 U.S. 429](#), 158 U.S. 601 (1895), hearing the case against the first income tax passed by Congress that included people in states of the Union. They declared that first income tax UNCONSTITUTIONAL, by the way]

This unlawful abuse of government power to STEAL is not only morally wrong and illegal, but it is completely inconsistent with the legislative intent of the Constitution, and the passage of no amount of time can alter the legislative intent of the Constitution. Courts are bound to interpret the Constitution based solely on what it says and the legislative intent existing at the time it was enacted. Instead, they commit Treason punishable by DEATH ([18 U.S.C. §2381](#)) by stealthily "redefining" the words in the original Constitution to mean what they want them to mean using judge-made law so as to suit "public policy" rather than legislative intent. The [Ten Commandments](#) (OFFSITE LINK) say "Thou shalt not steal." They don't say "Thou shalt not steal UNLESS you are the government."

"Don't steal. Your public servants hate competition."

"In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,' he added, 'for a people to intrude a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall. 388." [Sinking Fund Cases. 99 U.S. 700 (1878)]

Any entity that can break the [Ten Commandments](#) (OFFSITE LINK) and not suffer the same punishment under the law as everyone else in a society based on [equal protection of the laws](#) (OFFSITE LINK) is a [false god and an idol](#) (OFFSITE LINK), and the [Ten commandments](#) (OFFSITE LINK) make idolatry not only a sin, but the WORST kind of sin punishable by death. Any misguided individual who tolerates, participates in, subsidizes, or votes in favor of this type of lawlessness and criminal activity on the part of the government is committing treason and also is violating the second great commandment to love his neighbor.

"Come out from among them [the unbelievers, idolaters, and thieves]

And be separate, says the Lord.

Do not touch [associate with or subsidize] what is unclean,

And I will receive you.

I will be a Father to you,

And you shall be my sons and daughters,

Says the Lord Almighty."

[2 Corinthians [6:17-18](#), Bible, NKJV]

You don't STEAL from someone you love, and neither do honorable or respectable members of society tolerate, benefit from, subsidize, or condone government servants who do the stealing either.

*"Objections to its [the income tax] renewal are long, loud, and general throughout the country. Those who pay are the exception, those who do not pay are millions; the whole moral force of the law is a dead letter. The honest man makes a true return; the dishonest hides and covers all he can to avoid this obnoxious tax. **It has no moral force. This tax is unequal, perjury-provoking and crime encouraging, because it is a war with the right of a person to keep private and regulate his business affairs and financial matters. Deception, fraud, and falsehood mark its progress everywhere in the process of collection. It creates curiosity, jealousy, and prejudice among the people. It makes the tax-gatherer a spy...**The people demand that it shall not be renewed, but left to die a natural death and pass away into the future as pass away all the evils growing out of the Civil War."*

[[Congressional Globe](#), 41st Congress, 2d Session, p. 3993 (1870)]

The main and perhaps only attraction by most people of participating in this bankrupt welfare-state system to begin with is the irresistible allure of getting something for nothing. This is covetousness and envy in its worst form. The government has appealed to and encouraged the greed and covetousness and sinfulness of us all by promising something for nothing. They have made a business (a federal corporation, see [28 U.S.C. §3002\(A\)\(15\)](#)) out of procuring your votes and allegiance by offering to steal that which you didn't earn and don't deserve and bribe you with it. They have procured your vote with loot stolen and plundered from your working neighbor and the richest and most successful members of society that produce the most. **Any society that punishes success and rewards failure, covetousness, and irresponsibility in this way is doomed to destruction!** If people were told the [statistical truth](#) (OFFSITE LINK) by our deceitful public servants when they joined the [Socialist INsecurity Program](#) (and by implication, the federal tax system as well), which is that:

- They *will not* be allowed to collect any more than they put in
- The government will withhold [STEAL] between 30-50% of the money they put in to "administer" the program
- The rate of return on their investment will be -10% per year
- If they die, the government keeps EVERYTHING and they can't will anything to their relatives
- The program is rapidly headed for bankruptcy and there is no way to sustain the standard of living that current retirees enjoy for the younger participants. This is a result of both a declining birth rate and excessive government deficits that cannot be fixed without reducing benefits.

....there would immediately be a massive revolt by the people, who would refuse to join and demand their money back. [Christians CANNOT be socialists and it is against the bible to be one](#) (OFFSITE LINK). The government is lying to prop up a failing Ponzi scheme headed for certain destruction. The only reason this fraud and abuse continues is because it is a convenient tool for politicians to procure votes, but it represents the WORST kind of harm, deceit, and abuse of the people's weaknesses. Widespread government dependency and chronic government deficits can do nothing but injure and take away the sovereignty and freedoms of the people over the long haul by continually growing the size and power of the government.

*"The history of liberty is the history of the limitation of governmental power, not the increase of it."
[Woodrow Wilson, President of the United States]*

We now have a few rhetorical questions for those in favor of the status quo:

1. Is there anyone in government who is making sure that people who receive the stolen loot from this totally corrupted system:
 - o AREN'T thieves by making sure that no one takes out more than they put in? NOT!!
 - o May not act as jurists or voters in tax or benefit cases because they have a clear conflict of interest in violation of [18 U.S.C. §208](#)? NOT!!
2. Is anyone in government making sure that the victims, which are the "nontaxpayers" who are compelled to involuntarily participate by coercive private businesses and ignorant and biased jurists, are properly reimbursed for their involuntary and STOLEN contributions? NOT!!
3. Is the IRS counseling and disciplining and punishing coercive employers who violate the consent of their workers by forcing them to participate in an entirely voluntary system of usury? NOT!!
4. Is the IRS even willing to tell private businesses in states of the Union that they don't have to participate in the system of federal withholding and that there is no law that requires them to volunteer or participate unless they are a federal agency? NOT!!!
5. How can a legal and political system that DOESN'T do any of the above claim to dispense "[justice](#)", and if it doesn't dispense justice, then what DOES it dispense? INJUSTICE?


*"Evil men do not understand [or care about] justice, but those who seek [and obey and worship] the Lord understand **all**."
[Prov. 28:5, Bible, NKJV]*

***"Woe to you, scribes [religious leaders] and Pharisees [lawyers], hypocrites! For you pay tithe of mint and anise and cummin [to the false god of government with your attorney licenses and your 501(c)(3) and "privileged" tax exemptions, neither of which any positive law requires], and have neglected the weightier [most important] matters of the law [God's Law]: justice and mercy and faith [in God, and Truth]. These you ought to have done, without leaving the others undone."
[Jesus in Matt. 23:23, Bible, NKJV]***

What Jesus was condemning above is the ongoing sin of *omission* by our public dis-servants, which are all the things that they should have done but didn't do as our [fiduciaries](#) to protect their fellow Americans from illegal and unconstitutional plunder by their government and fellow citizens. The conclusion is therefore inescapable that our public dis-servants working in government have not only **willfully** and knowingly become a thief, but that they are consenting with the thieves who they are paying "benefits" (stolen loot) to, and especially if the recipients drew out more than they paid in.

*"When you [a government worker] saw a thief [a socialist voter or a covetous judge or Congressman], you consented with him [by your silence, inaction, and sin of omission],
And have [thereby] been a partaker with adulterers [thieves and government idolaters].
You give your mouth to evil [slander and presumption and prejudice in open court],
And your tongue frames deceit [constructive fraud in the tax "code" or the MISinterpretation of that code by the judge or the IRS publications].
You sit and speak against [slander] your brother [fellow American "nontaxpayer" in front of naive jurists who have been propagandized in the government schools to wrongfully trust government];
You slander your own mother's son.
These things you have done, and I [God] kept silent;
You thought that I was altogether like you;
**But I [and my servants and followers] will rebuke you,
And set them in order before your eyes. "**
[Psalm 50:18-21, Bible, NKJV]*

We would argue that the reason that political discourse has become so polarized of late is precisely because people are arguing about

how to redistribute [this plunder that our public dis-servants have stolen](#) (OFFSITE LINK). If the government didn't have any of our money and couldn't redistribute wealth by illegally and unconstitutionally abusing its taxing powers, then would it really matter who gets elected to office and would people care as much as they do now about who gets elected?  [Can a society in which over half of American voters now receive illegal bribes from the government cleverly disguised as "benefits" cure its addiction to stolen loot and reform itself through a democratic political process? NOT!](#) Republican values, strict observance of the Bill of Rights by the legal profession and judiciary, and religious faith and the morality it produces are the only cures for this evil. Theft violates God's law, no matter whether it is done by a single person or a mob of people within a totalitarian socialist democracy. Might does not make right.

*"It must be conceded that there are rights in every free government beyond the control of the State [or a jury or majority of electors]. **A government which recognized no such rights, which held the lives, liberty and property of its citizens, subject at all times to the disposition and unlimited control of even the most democratic depository of power, is after all a despotism. It is true that it is a despotism of the many--of the majority, if you choose to call it so--but it is not the less a despotism.**"*

[Loan Ass'n v. Topeka, [87 U.S. \(20 Wall.\) 655](#), 665 (1874)]

Sometimes, it takes leadership as a public servant to do the right and honorable thing, even when the people you serve aren't always aware enough to know or appreciate exactly what they need and what the Lord requires of them. This kind of respect and concern, in fact, are the heart of what it really means to "love your neighbor" in the Bible:

*"My son, if you become surety for your friend [or fellow American or for his Social Security or other government benefits], if you have shaken hands in pledge for a stranger [by filling out a tax return, for instance], you are snared by the words of your mouth; you are taken by the words of your mouth. **So do this, my son, and deliver yourself; for you have come into the hand of your friend [slavery!]: Go and humble yourself; plead with your friend. Give no sleep to your eyes, nor slumber to your eyelids. Deliver yourself like a gazelle from the hand of the hunter [a corrupted covetous government and covetous voters who want to steal from the rich and give to the poor by abusing the government's taxing power]; and like a bird from the hand of the fowler.**"*

[Prov. 6:1-5, Bible, NKJV]

*"My son, if sinners [socialists, in this case] entice you,
Do not consent
If they say, "Come with us,
Let us lie in wait to shed blood [of innocent "nontaxpayers"];
Let us lurk secretly for the innocent without cause;
Let us swallow them alive like Sheol,
And whole, like those who go down to the Pit:
We shall fill our houses with spoil [plunder];
Cast in your lot among us,
Let us all have one purse [share the stolen LOOT]"--*

My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a "U.S. citizen"].

Keep your foot from their path;

For their feet run to evil,

And they make haste to shed blood.

Surely, in vain the net is spread

In the sight of any bird;

But they lie in wait for their own blood.

They lurk secretly for their own lives.

So are the ways of everyone who is greedy for gain [or unearned government benefits];

It takes away the life of its owners."

[Proverbs 1:10-19, Bible, NKJV]

"What right have you to declare My statutes [write man's vain law], or take My covenant [the Bible] in your mouth, seeing you [idolatrous voters who have made government their idol, parent, social insurance company, and false god] hate instruction [education about liberty on this website, for instance] and cast My words behind you? When you saw a thief [the IRS and a corrupted judiciary], you consented with him [by helping him steal], and have been a partaker with adulterers [WHORES in receipt of stolen loot]. You give your mouth to evil [in the obfuscated tax code and the slandering and persecution of "nontaxpayers", Christians, religious icons, and ideology], and your tongue frames deceit [in the IRS publications and in federal courtrooms all over the country]. You sit and speak against your brother [in kangaroo courts of injustice that refuse to admit evidence of government wrongdoing]; you slander your own mother's son [and every "nontaxpayer" who refuses to "volunteer" to become a whore/"taxpayer" and to join the socialist democratic mob of looters]. These things you have done, and I [God] kept silent; **you thought that I was altogether like you; but I will reprove you, and set them in order before your eyes. Now consider**

this, you who forget God, lest I tear you in pieces, and there be none to deliver: Whoever offers praise glorifies Me; and to him who orders his conduct aright I will show the salvation of God."


[Psalm 50:16-23, Bible, NKJV]

"And I saw the beast, the kings [heathen political rulers and the unbelieving socialist democratic majorities who control them] of the earth [controlled by Satan], and their armies, gathered together to make war against Him [God] who sat on the horse and against His army."

[Revelation 19:19, Bible, NKJV]

"And I heard another voice from heaven [God] saying, 'Come out of her [Babylon the Great Harlot, a democratic, rather than republican, state full of socialist non-believers], my people [Christians], lest you share in her sins, and lest you receive of her plagues.'"

[Revelation 18:4, Bible, NKJV]

By the way, those who choose to follow the Lord's calling above in [Rev. 18:4](#) to "Come out of [Babylon the Great Harlot](#)" (dis-associate), in a legal sense, become "[nationals](#)" and not "[citizens](#)" under [8 U.S.C. §1101\(a\)\(21\)](#) and "[nonresidents](#)" who are not subject to the civil jurisdiction of either the federal or national governments. This is covered in our free memorandum of law entitled " [Non-Resident Non-Person Position, Form #05.020](#)".

Below is what God says He, and by implication we as His followers and mighty army, can and will and should do about this wicked and evil corruption of our [de jure Constitutional republic](#), right from the Bible:

Alas, [sinful nation](#),

A people laden with iniquity

A brood of evildoers

Children who are corrupters!

[They have forsaken the Lord](#) [and His sacred moral Laws in the [Bible](#)]

They have provoked to anger

The Holy One of Israel,

They have turned away backward.

Why should you be stricken again?

You will revolt [rebel against [God's laws](#) and the [Constitution](#)] more and more.

The whole head is sick [they are out of their minds!: insane or STUPID or both].

And the whole heart faints....

Wash yourselves, make yourselves clean;

Put away the evil of your doings from before My eyes.

Cease to do evil,

Learn to do good;

Seek justice.

Rebuke the oppressor [[the IRS and the Federal Reserve and a corrupted judicial system](#)]:

Defend the fatherless.

Plead for the widow [and the ignorant and "nontaxpayer"]....

How the faithful city [[the Republic](#)] has become a harlot [WHORE!]

It [[the de jure Constitutional Republic](#)] was full of justice:

Righteousness lodged in it.

But now murderers [[and abortionists, and socialists, and fornicators, and welfare recipients, and liars and corrupted judges and thieving lawyers](#)].

Your silver has become dross,

Your wine mixed with water.

Your princes [President, Congressmen, Judges] are rebellious [of the [Constitution](#)].

Everyone [in the [IRS and the crooked Congress who oversees them](#)] loves bribes.

And follows after [money and power and political] rewards.

They do not defend the fatherless [or the murdered aborted children].

nor does the cause of the widow [or the "nontaxpayer", or of prosecution of government wrong-doers] come before them [in the [crooked courts](#)].

Therefore the Lord says,

The Lord of hosts, the Mighty One of Israel,

"Ah, I will rid Myself of My [evil] adversaries,

And take vengeance on My enemies.

I will turn My hand against you,

And thoroughly purge away your dross.

And take away your alloy.

I will restore your judges [eliminate the BAD judges] as at the first.

And your counselors [eliminate the BAD lawyers] as at the beginning.

Afterward you shall be called the city of righteousness, the faithful city."

[Isaiah 1:1-26, Bible, NKJV]

[Thomas Jefferson](#) (OFFSITE LINK), who was a Christian, an avid student of the Bible, a President of the United States, a judge, our most revered founding father, and author of the [Declaration of Independence](#) (OFFSITE LINK), echoed the very words of the [Bible](#) above when he made the following insightful and profound statements below:

*"I do not charge the judges with willful and ill-intentioned error; but honest error must be arrested where its toleration leads to public ruin. **As for the safety of society, we commit honest maniacs to Bedlam; so judges should be withdrawn from their bench whose erroneous biases are leading us to dissolution. It may, indeed, injure them in fame or in fortune; but it saves the republic, which is the first and supreme law.**"*

[Thomas Jefferson: Autobiography, 1821. ME 1:122]

"The original error [of the Constitution was in] establishing a judiciary independent of the nation, and which, from the citadel of the law, can turn its guns on those they were meant to defend, and control and fashion their proceedings to its own will."

[Thomas Jefferson to John Wayles Eppes, 1807. FE 9:68]

"It is a misnomer to call a government republican in which a branch of the supreme power [the Federal Judiciary] is independent of the nation."

[Thomas Jefferson to James Pleasants, 1821. FE 10:198]

*"Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them, to throw an anchor ahead and grapple further hold for future advances of power. **They are then in fact the corps of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate all power in the hands of that government in which they have so important a freehold estate.**"*

[Thomas Jefferson: Autobiography, 1821. ME 1:121]

*"We all know that permanent judges acquire an esprit de corps; that, being known, **they are liable to be tempted by bribery; that they are misled by favor, by relationship, by a spirit of party, by a devotion to the executive or legislative;** that it is better to leave a cause to the decision of cross and pile than to that of a judge biased to one side; and that the opinion of twelve honest jurymen gives still a better hope of right than cross and pile does."*

[Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

"It is not enough that honest men are appointed judges. All know the influence of interest on the mind of man, and how unconsciously his judgment is warped by that influence. To this bias add that of the esprit de corps, of their peculiar maxim and creed that 'it is the office of a good judge to enlarge his jurisdiction,' and the absence of responsibility, and how can we expect impartial decision between the General government, of which they are themselves so eminent a part, and an individual state from which they have nothing to hope or fear [because of official and judicial immunity]?"

[Thomas Jefferson: Autobiography, 1821. ME 1:121]

*"At the establishment of our [state and federal] Constitutions, the judiciary bodies were supposed to be the most helpless and harmless members of the government. **Experience, however, soon showed in what way they were to become the most dangerous; that the insufficiency of the means provided for their removal gave them a freehold and irresponsibility in office;** that their decisions, seeming to concern individual suitors only, pass silent and unheeded [and even unpublished] by the public at large; that these decisions nevertheless become law by precedent ["judge-made law"], sapping by little and little the foundations of the Constitution and working its change by construction before any one has perceived that that invisible and helpless worm has been busily employed in consuming its substance. **In truth, man is not made to be trusted for life if secured against all liability to account.**"*

[Thomas Jefferson to A. Coray, 1823. ME 15:486]

"It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take on themselves to judge the law as well as the fact. They never exercise this power but when they suspect partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English liberty."

[Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

You can verify the statements above and many others from this very wise man by [clicking here](#) (OFFSITE LINK).

▲ [Go to beginning](#)

11. "Situs", "domicile" and "residence" of this Ministry

The "[situs](#)" or "[domicile](#)" or "legal home" under which this ministry conducts all of it's affairs is the republic called the Kingdom of Heaven. Below are definitions of "situs" and "domicile" that establishes the situs and "legal home" of this ministry:

"domicile. A person's legal home. **That place where a man has his true, fixed, and permanent home** and principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith, 206 Pa.Super. 310, 213 A.2d 94.* Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. **The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere [for instance, temporarily on earth].** A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges."
[Black's Law Dictionary, Sixth Edition, p. 485]

"Situs. Lat. Situation; location; e.g. location or place of crime or business. Site; position; the place where a thing is considered, for example, with reference to jurisdiction over it, or the right or power to tax it. It imports fixedness of location. Situs of property, for tax purposes, is determined by whether the taxing state has sufficient contact with the personal property sought to be taxed to justify in fairness the particular tax. *Town of Cady v. Alexander Const. Co., 12 Wis.2d 236, 107 N.W.2d 267, 270.*"

Generally, personal property has its taxable "situs" in that state where owner of it is domiciled. *Smith v. Lummus, 149 Fla. 660, 6 So.2d 625, 627, 628.* Situs of a trust means place of performance of active duties of trustee. *Campbell v. Albers, 313 Ill.App. 152, 39 N.E.2d 672, 676.*"
[Black's Law Dictionary, Sixth Edition, p. 1387]

Note the key role of the word "intention" within the meaning of domicile. A person can have many abodes but only one legal domicile. The law that a person consents to be subject to determines where their "legal home" is under this concept. This is because all just powers of any free government derive from the "consent of the governed", as the [Declaration of Independence](#) (OFFSITE LINK) indicates. Note also the use of the word "permanent home" above. According to the Bible, "earth" is NOT permanent, but instead is only temporary, and will eventually be destroyed and rebuilt as a new and different earth. Sinners will be REMOVED from the earth, in which cases their stay here is definitely temporary and NOT permanent:

"May sinners be consumed [removed] from the earth, And the wicked be no more."
[[Psalm 104:35](#), Bible, NKJV]

"Let not a slanderer be established [dwell permanently] in the earth"
[[Psalm 140:11](#), Bible, NKJV]

"But the heavens and the earth which are now preserved by the same word, are reserved for fire until the day of judgment and perdition of ungodly men."
[[2 Peter 3:7](#), Bible NKJV]

"For as the new heavens and the new earth [the old will be destroyed] Which I will make shall remain before Me," says the Lord, "So shall your descendants and your name remain."
[[Isaiah 66:22](#), Bible, NKJV]


The legal definition of "permanent" also demonstrates that it can mean any length of time one wants it to mean, which makes it subjective and not objective:

[8 U.S.C. §1101](#)

(a)(31) **The term "permanent" means a relationship of continuing or lasting nature, as distinguished from temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the instance either of the United States or of the individual, in accordance with law.**

Christians define "permanent" the same way God does. God is eternal so His concept of "permanent" means "eternal". Therefore, no place on earth can be "permanent" in the context of a Christian:

"Do not love [be a permanent inhabitant or resident of] the world or the things in the world. If anyone loves the world, the love of the Father is not in him. For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--is not of the Father but is of the world. And the world is passing away [not permanent], and the lust of it; but he who does the will of God abides forever."
[[1 John 2:15](#), Bible, NKJV]

Christians are only allowed to be governed by God and  [His laws found in the Bible](#). Man's laws are simply a vain substitute, but God's laws are our true and permanent source of protection, and the only type of protection we can consent to or intend to be subject to.

*"Away with you , Satan! For it is written, 'You shall worship the Lord your God, and Him **ONLY** [NOT the government or man's vain laws] you shall serve.'"*
[\[Matt. 4:10, Bible, NKJV\]](#)

Our primary and highest allegiance is exclusively to Him, and not to any man or earthly "code" (obedience to which is optional and voluntary) or government. We are citizens of the Kingdom of Heaven, and not earth.

*"Much has been said of the paramount duty to the state, a duty to be recognized, it is urged, even though it conflicts with convictions of duty to God. Undoubtedly that duty to the state exists within the domain of power, for government may enforce obedience to laws [whose ONLY purpose is to protect, but not to dictate any other matters] regardless of scruples. When one's belief collides with the power of the state, the latter is supreme within its sphere and submission or punishment follows. **But, in the forum of conscience, duty to a moral power higher than the state has always been maintained. The reservation of that supreme obligation, as a matter of principle, would unquestionably be made by many of our conscientious and law-abiding citizens. The essence of religion is belief in a relation to God involving duties superior to those [283 U.S. 605, 634] arising from any human [or government] relation. As was stated by Mr. Justice Field, in Davis v. Beason, 133 U.S. 333, 342 , 10 S. Ct. 299, 300: 'The term 'religion' has reference to one's views of his relations to his Creator, and to the obligations they impose of reverence for his being and character, and of obedience to his will.' One cannot speak of religious liberty, with proper appreciation of its essential and historic significance, without assuming the existence of a belief in supreme allegiance to the will of God.** Professor Macintosh, when pressed by the inquiries put to him, stated what is axiomatic in religious doctrine. **And, putting aside dogmas with their particular conceptions of deity, freedom of conscience itself implies respect for an innate conviction of paramount duty. The battle for religious liberty has been fought and won with respect to religious beliefs and practices,** which are not in conflict with good order [because not harmful to anyone], upon the very ground of the supremacy of conscience within its proper field. What that field is, under our system of government, presents in part a question of constitutional law, and also, in part, one of legislative policy in avoiding unnecessary clashes with the dictates of conscience. **There is abundant room for enforcing the requisite authority of [positive] law [which the I.R.C. is NOT] as it is enacted and requires obedience, and for maintaining the conception of the supremacy of law as essential to orderly government, without demanding that either citizens or applicants for citizenship shall assume by oath an obligation to regard allegiance to God as subordinate to allegiance to civil power. The attempt to exact such a promise, and thus to bind one's conscience by the taking of oaths or the submission to tests, has been the cause of many deplorable conflicts. The Congress has sought to avoid such conflicts in this country by respecting our happy tradition.**"*
[\[U.S. v. Macintosh. 283 U.S. 605 \(1931\)\]](#)

The most we as devout followers of Christ can be while on earth is "nationals" but not "citizens", because "nationals", unlike citizens, are "foreign sovereigns" protected by the [Foreign Sovereign Immunities Act](#) (OFFSITE LINK) and who are not subject to federal law. [Click here for details](#) (OFFSITE LINK).

"But if you are led [and governed exclusively] by the Spirit, you are not under the law."
[\[Gal. 5:18, Bible, NKJV\]](#)

*"...**the law [just laws of man, that only protect and do not otherwise impose affirmative duties that do not demonstrably protect] is not made for a righteous person [and has no jurisdiction over him], but for the lawless and insubordinate,** for the ungodly and for sinners, for the unholy and profane, for murderers of fathers and murderers of mothers, for manslayers, for fornicators, for sodomites, for kidnappers, for liars, for perjurers, and if there is any other thing that is contrary to sound doctrine, according to the glorious gospel of the blessed God which has committed to my trust."*
[\[1 Tim. 1:9-11, Bible, NKJV\]](#)

*"**Therefore, my brethren, you also have become dead to the law [Man's law] through the body of Christ,** that you may be married to another—to Him who was raised from the dead, that we should bear fruit to God. For when we were in the flesh, the sinful passions which were aroused by the law were at work in our members to bear fruit to death. **But now we have been delivered from the law, having died to what we were held by [by changing our domicile to the Kingdom of Heaven],** so that we should serve in the newness of the Spirit and not in the oldness of the letter."*
[\[Romans 7:4-6, Bible, NKJV\]](#)

Christians are not allowed to engage in "[commerce](#)" [intercourse/fornication] with the government, which the Bible calls the "Beast" (in Revelation), and thereby surrender their sovereign status under the [Foreign Sovereign Immunities Act \(FSIA\)](#). Therefore, Heaven can be our only legal home or domicile as a "national" but not a "citizen".

"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[\[Philippians 3:20, Bible, NKJV\]](#)

"These all died in faith, not having received the promises, but having seen them afar off were assured of them, embraced them **and confessed that they were strangers and pilgrims on the earth.**"
[\[Hebrews 11:13, Bible, NKJV\]](#)

"Beloved, I beg you **as sojourners and pilgrims [temporarily occupying the world]**, abstain from fleshly lusts which war against the soul..."
[\[1 Peter 2:1, Bible, NKJV\]](#)

"Do you not know that friendship [and citizenship] with the world is enmity with God? Whoever therefore wants to be a friend [or "resident"] of the world makes himself an enemy of God."
[\[James 4:4, Bible, NKJV\]](#)

"And **do not be conformed to this world**, but be transformed by the renewing of your mind, that you may prove what is that good and acceptable and perfect will of God. "
[\[Romans 12:2, Bible, NKJV\]](#)

Note that "domicile" is what makes one a statutory "citizen" within the laws of every country on earth. Note also that one can ONLY have ONE domicile.

"A person may have more than one residence **but only one domicile.**"
[\[Black's Law Dictionary, Sixth Edition, p. 485\]](#)




Therefore, it is a legal impossibility for a person who is a "citizen of Heaven" to simultaneously be a "citizen" of any earthly jurisdiction.

 [Click here](#) for details. This is a natural result of the following statement by the Supreme Administrative Court:


"The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...."

[\[Talbot v. Janson, 3 U.S. 133 \(1795\); From the syllabus but not the opinion; SOURCE: http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/supct/html/historics/USSC_CR_0003_0133_ZS.html\]](#)

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

To consent or choose to be governed by anything but *exclusively* God and  [His sacred Law](#) is idolatry in violation of the first four Commandments of the [Ten Commandments](#). The ONLY thing that God ever got angry enough to kill people over in the Bible was IDOLATRY.  [Click here](#) (OFFSITE LINK) for details. We can therefore have no "legal home" or "domicile" anywhere on earth. Our only law is ONLY  [God's law](#) and Common law, which is based on God's law.

"Then Haman said to King Ahasuerus, **"There is a certain people [the Jews, who today are the equivalent of Christians] scattered and dispersed among the people in all the provinces of your kingdom; their laws are different from all other people's [because they are God's laws!], and they do not keep the king's [unjust] laws.** Therefore it is not fitting for the king to let them remain. If it pleases the king, let a decree be written that they be destroyed, and I will pay ten thousand talents of silver into the hands of those who do the work, to bring it into the king's treasuries."
[\[Esther 3:8-9, Bible, NKJV\]](#)

We can cooperate with pagan judges ONLY when they are enforcing  [God's Holy Law](#) and do not conflict with it in ANY WAY. We allege that the original purpose of [trial by jury](#) bequeathed to us by the founding fathers, in fact, was to ensure this very result:

Then he set judges in the land throughout all the fortified cities of Judah, city by city, and said to the judges, "Take heed to what you are doing, **for you do not judge for man but for the LORD, who is with you in the judgment. Now therefore, let the fear of the LORD be upon you; take care and do it, for there is no iniquity with the LORD our God, no partiality, nor taking of bribes.**"

"Moreover in Jerusalem, for the judgment of the LORD and for controversies, Jehoshaphat appointed some of the Levites and priests, and some of the chief fathers of Israel, when they returned to Jerusalem. And he commanded them, saying, **"Thus you shall act in the fear of the LORD, faithfully and with a loyal heart:** Whatever case comes to you from your brethren who dwell in their cities, whether of bloodshed or offenses against law or commandment, against statutes or ordinances, you shall warn them, **lest they trespass against the LORD and wrath come upon you and your brethren. Do this, and you will not be guilty.** And take notice: Amariah the chief priest is over you in

*all matters of the LORD; and Zebadiah the son of Ishmael, the ruler of the house of Judah, for all the king's matters; also the Levites will be officials before you. **Behave courageously, and the LORD will be with the good.**"*
[\[2 Chronicles 19:4-11, Bible, NKJV\]](#)

Our acronym for the word BIBLE confirms the above conclusions:

B-Basic

I - Instructions

B-Before

L-Leaving

E-Earth

We are only temporarily here and Heaven is where we intend to return and live permanently. Legal domicile is based only on *intent*, and NOT exclusively on physical presence, and it is only "domicile" which establishes one's legal and "tax home". No one but us can establish our "intent" and this is the express intent. Neither will we permit our domicile to be subject to change under any circumstances. To admit that there is a "permanent home" or "place of abode" anywhere on earth is to admit that there is no afterlife, no God, and that this earth is as good as it gets, which is a depressing prospect indeed that conflicts with our religious beliefs. The Bible says that while we are here, Satan is in control, so this is definitely not a place we would want to call a permanent home or a domicile:

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

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

*"Then the devil left Him, and behold, angels came and ministered to Him."
[\[Matt. 4:8-11, Bible, NKJV\]](#)*

*"I [Jesus] will no longer talk much with you, **for the ruler of this world [Satan] is coming, and he has nothing in Me.** But that the world may know that I love the Father, and as the Father gave Me commandment, so I do. Arise, let us go from here."
[\[Jesus in John 14:30-31, Bible, NKJV\]](#)*

Satan could not have offered the kingdoms of the world to Jesus and tempted Him with them unless he controlled them to begin with. Satan is in control while we are here. Only a fool or an atheist would intend to make a wicked earth controlled by Satan into a "permanent place of abode".

*"He who loves his life will lose it, and **he who hates his life in this world [on earth] will keep it for eternal life.**"
[\[John 12:25, Bible, NKJV\]](#)*

Only a person who hates this life and the earth as they are and who doesn't want to make it a "permanent place of abode" or "domicile" can inherit eternal life.

*"If you were of the world [had a permanent home here], the world would love its own. Yet **because you [Christians] are not of the world, but I chose you [and your DOMICILE] out of the world, therefore the world hates you.**"
[\[John 15:19, Bible, NKJV\]](#)*

*"**Pure and undefiled religion before God and the Father is this:** to visit orphans and widows in their trouble, and **to keep oneself unspotted from the world [and the governments, laws, taxes, entanglements, and sin in the world]."**
[\[James 1:27, Bible, NKJV\]](#)*

Any attempt to think about citizenship, domicile, and residence any way other than the way it is described here amounts to a devious and deceptive attempt by the Pharisees [lawyers] to use the "traditions of men" to entrap Christians and churches and put them under government laws, control, taxes, and regulation, thereby violating the [Separation of Powers Doctrine](#). The [Separation of Powers Doctrine](#) as well as the Bible itself both require churches and Christians to be *totally separate* from government, man's laws, and control, taxation, and regulation by government. See [Great IRS Hoax, Form #11.302](#), Section 4.4.5 (OFFSITE LINK) for further details on the competition between "church" and "state" for the love and affections of the people, and why separation of these two powers is absolutely essential.

"Stand fast therefore in the liberty wherewith Christ hath made us free, and be not entangled again with the yoke of bondage [to the government or the income tax or or federal statutes that are not "positive law" and do not have jurisdiction over us]."

[Galatians 5:1, Bible, NKJV]

Since the only definition of "resident" found anywhere in the [Internal Revenue Code](#) or the Treasury Regulations is that of a "resident alien", found in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), then we are not "residents" because we are not "aliens" but rather "non-resident non-persons" in relation to the national government. Therefore, we do not have a "residence". Instead, we are statutory "nonresidents" and Constitutional but not Statutory "citizens" pursuant to [8 U.S.C. §1101\(a\)\(21\)](#), which makes us a "foreigners" *without* being a "aliens", "individuals" or "persons" under federal law. Furthermore, the term "residence" is not defined in the Internal Revenue Code, and therefore we have no way of knowing what it means until it is defined in the code itself. It is defined at 26 C.F.R. §1.871-2(b) ONLY in the context of "aliens", and therefore it is impossible for a human being who is NOT an "alien" or who is a "non-citizen national" or "nonresident" to have a "residence" in the context of the Internal Revenue Code. It is a sin for Christians to "presume" or "assume" anything, under [Numbers 15:30](#) and [Psalm 19:12-13](#). If a "residence" must be established for any reason, you are free to conclude that it is the same as our "situs" and "domicile", which is the Kingdom of God on Earth or Heaven, because this type of conclusion will not prejudice our legal rights or status. Any other location of "residence", however, will prejudice our rights and is NOT authorized. We believe that the word "residence" was invented by the legal profession as a way to separate intent from the word "domicile" so that people would no longer have a choice of their legal home, and this is a tyranny that we will have no part of, and will NOT associate with or subsidize. While we are here, we are foreign Ambassadors, Kings, and Priests who enjoy diplomatic immunity. Our leader Jesus said so:

*"You [Jesus] are worthy to take the scroll,
And to open its seals;
For You were slain,
And have redeemed us to God by Your blood
Out of every tribe and tongue and people and nation,
And have made us kings and priests to our God;
And we shall reign on the earth.*
[Rev. 5:9-10, Bible, NKJV]

While we are temporarily here as ministers of a "foreign state" and a "foreign government" called the Kingdom of Heaven, we are "public officers" of Heaven and are biblically forbidden to serve as "public officers" in any other jurisdiction. This is similar to the provisions in most state constitutions which forbid anyone from serving in a public office in more than one government at a time:

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

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

Our delegation of authority order direct from God, who is our *only* King, Lawgiver, and Judge, is contained in the Holy Bible, which is a trust indenture that makes us into "trustees" and "public officers" of the Kingdom of Heaven and God into the beneficiary of the trust. The grantors or creators of this trust indenture are the prophets who wrote the Bible. The terms of the Bible trust indenture and delegation of authority order while we are temporarily here as "transient foreigners" and ministers of a "foreign government" and "foreign state" are carefully and thoughtfully summarized in the document below:

 [Delegation of Authority Order from God to Christians. Form #13.007](#)
<http://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf>

Please rebut the questions at the end of the following pamphlet if you disagree with any of the conclusions in this section:

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

▲ [Go to beginning](#)

[12. A Message to Government Readers](#)

We expect that you may desperately want to silence this website and stop the distribution of our materials because you think they are in error. You're perfectly entitled to have those opinions and views but we're equally entitled to free speech under the [First Amendment](#) so long as we classify what we publish as nonfactual and nonactionable speech. Efforts to silence our free speech or reclassify our speech

over our objections as FACTUAL speech only reveal your true SATANIC colors. We want you to cooperate with us *fully* and in good faith in fulfilling our sincere intention to correct and/or remove *any* of the religious beliefs and speech that are not factual and not actionable from this website that are provably inconsistent with reality. Note that you can't use the word "false" to describe anything here because [our Disclaimer](#) says that everything on this website other than the government's own speech itself (such statutes, court rulings, regulations) consists of religious beliefs and speech that are not factual or actionable, and all such information is incapable of being false in a court of law because not admissible as evidence pursuant to [Fed.Rul.Ev. 610](#). Therefore, instead of "false", we use the phrase "inconsistent with reality" in its place. Some ways you can help us in this endeavor include the following, which you must do in descending order of importance, where the lowest numbered item is the most important:

1. Answering the Admissions at the end of each of our [Memorandums of Law](#) and pointing out anything that is inconsistent with reality in each. See [Section 1, Subsection 5 of the SEDM Forms Page](#).
2. Answering the [Tax Deposition Questions, Form #03.016](#) (OFFSITE LINK) admissions on a signed affidavit by a person from the government in authority to do so.
3. Answering the [Test for Federal Tax Professionals, Form #03.009](#) questions on a signed affidavit by a person from the government in authority to do so.
4. Providing legal evidence disproving the [Flawed Tax Arguments to Avoid, Form #08.004](#) (OFFSITE LINK) document and pointing out anything that is inconsistent with reality.
5. Providing legal evidence disproving anything in our [Policy Document: Rebutted False Arguments Against this Website, Form #08.011](#). This includes answering the admissions in section 21.
6. Rebutting anything that you believe is inconsistent with reality anywhere on this website or in our bookstore.

We also request that your answers be posted on the IRS website so that people don't have to ever ask you about these issues again, and that the person answering them takes personal financial and legal responsibility for the accuracy of the answers and agrees to accept responsibility for prosecution for "false commercial speech" if they are wrong. This, in fact, is a requirement of equal protection of the laws as documented in [Requirement for Equal Protection, Form #05.033](#). The only reason this website even exists is because you WON'T deal with these issues **RESPONSIBLY** in a public forum or on your website, and continue to anonymously cite irrelevant federal caselaw as a justification for not addressing the issues in the context of those who aren't even within the jurisdiction of the courts issuing the decisions. The reasons are obvious to the most casual observer:

*"For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness, and pierced themselves through with many sorrows."
[1 Tim. 6:10, Bible, NKJV]*

*"He who believes in Him [Jesus, the Son of God] is not condemned ; but he who does not believe is condemned already, because he has not believed in the name of the only begotten Son of God. **And this is the condemnation, that the light has come into the world, and men loved darkness rather than light, because their deeds were evil. For everyone practicing evil hates the light and does not come to the light, lest his deeds should be exposed.** But he who does the truth comes to the light, that his deeds may be clearly seen, that they have been done in God."
[John 3:18-21, Bible, NKJV]*

We must also remember what William Penn, founder of Pennsylvania, said on this subject:

*"They have a Right to censure, that have a Heart to help: The rest is Cruelty, not Justice."
[William Penn, Some Fruits of Solitude, pt. 1, no. 46 (1693)]*



Your answers and/or rebuttals must include evidence admissible under the Federal Rules of Evidence that supports every assertion that you make which is contrary to the evidence and questions we provide here. The evidence to support your assertions:

1. Must conform completely with the conclusions contained in:
[Reasonable Belief About Tax Liability, Form #05.007](#)
<http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>


If you believe there is anything in the above pamphlet that is untrue, we simply ask for an affidavit under penalty of perjury containing answers to the admissions at the end that prove it is wrong. Since it contains nothing but official government statements, then it otherwise must be presumed to be correct until proven wrong. You, as the moving party, have the burden of proving that it is wrong before you can dismiss it, pursuant to [5 U.S.C. §556\(d\)](#).

2. Must be admissible, non-prima facie evidence which involves [NO kind of presumption](#).
 - 2.1 The 1939 code upon which the present internal revenue code was based has been REPEALED. See [53 Stat 1, Section 4](#). Not only did it repeal itself, but it also repealed all prior revenue laws from the Statutes at Large prior to January 2, 1939. Therefore, nothing from the Statutes at Large prior to 1939 can be cited as positive law.
 - 2.2 [1 U.S.C. §204](#) legislative notes, the [GPO website](#), and the [House of Representatives websites](#) all say that the Internal Revenue Code is *not* presently enacted into positive law. Therefore, if your evidence is cites from the I.R.C., then you must prove for every section of the code you cite that it is individually a [positive law](#) (OFFSITE LINK), which is the only type of admissible, non-presumptive evidence having to do with taxation. The only lawful way to prove that is to cite a section of the Statutes at Large AFTER 1939 which was enacted into positive law. We remind you that it is a religious sin for Christians (see [Numbers 15:30](#)) and a violation of due process to "presume" or

"assume" anything, and therefore the government cannot compel us to "presume" that a section of the I.R.C. is enacted positive law without proving it.

3. If your evidence is from a witness, then the witness must agree on a notarized affidavit to be financially liable for making a false statement in the amount of \$1,000,000.
4. Your evidence may not come from any IRS publication, because the IRS [Internal Revenue Manual says in section 4.10.7.2.8](#) (OFFSITE LINK) that IRS publications may *not* be cited to sustain a position. [Click here](#) (OFFSITE LINK) for further details on this scam.
5. If the evidence relates to the liability of a person who does not reside on federal property, then any court cites and statutory law used must come from a state court and not a federal court, because:
 - 5.1 The Supreme Court said in *Erie Railroad v. Tompkins*, [304 U.S. 64](#) (1938) that there is no federal common law in a state of the Union.
 - 5.2 The Rules of Decision Act, [28 U.S.C. §1652](#) says that the law to be applied in the courts is state law and not federal law, and especially when the domicile of the Defendant is on state property and not on federal property.
 - 5.3 The IRS [Internal Revenue Manual section 4.10.7.2.9.8](#) (OFFSITE LINK) says that courts below the Supreme Court may only be cited as precedent for the particular person involved in the proceeding. This ministry is entitled to equal protection of the law and therefore can have the same requirement as the government. The Master cannot be greater than the servant, which is you.
 - 5.4 [Federal Rule of Civil Procedure 17](#)(b) states that the capacity to sue or be sued is based on the domicile of the Defendant. If that domicile is in a state and not on land ceded to the federal government or under general federal jurisdiction, then no federal statute or no federal judicial precedent may be cited as authority in the case.
6. Cannot consist of either the IRS " [The Truth About Frivolous Tax Arguments](#)" (OFFSITE LINK) or the Congressional Research Report 97-59A entitled " [Frequently Asked Questions About the Federal Income Tax](#)" (OFFSITE LINK). The reasons for this are many, not the least of which consist of:
 - 6.1 The IRS document doesn't identify the IRS or anyone in the IRS as a source and is not signed or authenticated. Under the [Federal Rules of Evidence](#), nothing can be used as evidence without at least the identity of the author being known and the author being sworn under oath and held just as accountable as those who relied on his statements.
 - 6.2 The Office of the Chief Counsel of the IRS (202-622-3300) positively refuses to either sign or take personal responsibility in writing for publication of this document and thereby be held legally liable for false statements contained therein, even though his administrative help indicated on the telephone that he was the author. How ironic it is that anyone from the government would insist on calling anything "truth" that absolutely no one conspicuously will claim legal responsibility for. How ironic also is it that the IRS would base all of its positions against allegedly "frivolous" positions that it can't and won't take personal and legal responsibility for, even though the people who argue against their unofficial position can and are held legally responsible for making "frivolous" arguments by courts that demonstrably don't even have any jurisdiction. Therefore, both of these publications for similar reasons are simply hearsay evidence that is excludible under the Hearsay Rule ([Fed.R.Evid. 802](#)) and also amount essentially to "political propaganda" and "[false commercial speech](#)" (OFFSITE LINK) unless and until they are authenticated and the authors are identified and held liable for their dubious and deliberately vague and deceptive statements therein.
 - 6.3 Federal courts have repeatedly said that one may not rely upon the statements of public servants in forming a reasonable belief. [Click here](#) for some of the reasons why.

If your evidence is admissible, non-prima facie, credible, authoritative, relevant, and accompanied by an affidavit by a government representative who demonstrates his delegated authority to make such a determination and who accepts personal financial responsibility for being wrong (false commercial speech, since large numbers of people will rely on his/her answers), then we are quite open to amending our materials to eliminate proven errors so that this website only contains Truth.

"Let the  [\[proven\] righteous](#) strike me;
 It shall be a kindness,
 And let him rebuke me;
 It shall be as excellent oil;
 Let my head not refuse it."
[\[Psalm 141:5, Bible, NKJV\]](#)

We don't intend to mislead or hurt anyone and the only way to prevent that is not to slander us, insult us, antagonize us, shut us down, or terrorize us, but to help and educate us and cooperate with us like any good parent would do for the child that he loves deeply. This, in fact, is an obligation imposed by IRM section 1.1.1.1, which says:

[Internal Revenue Manual, Section 1.1.1.1 \(02-26-1999\)](#)
 IRS Mission and Basic Organization

The IRS Mission: Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Until you honor the above requirement of your mission statement and provide equal protection to nonresidents and "nontaxpayers" such as us by helping us understand why you believe that you are NOT violating the I.R.C., then you are operating in bad faith and with malicious intent. The quickest way to shut this website down is to obey the law or show us why our research on why you aren't obeying the law is wrong.

"I know of no safe depository of the ultimate powers of society but the people themselves, and if we think them not enlightened enough to exercise control with a wholesome discretion, the remedy is not to take it from them, but to inform their discretion".

[[Thomas Jefferson](#)]

If you are sincere about wanting us to obey and respect not just the law, but the spirit and intent of the law, then why don't you set the example by obeying the **ONE AND ONLY LAW** below, which is the very basis upon which **ALL** of your earthly moral authority derives as a government: protecting and helping and loving the most helpless and ignorant and misinformed and poor members of society, which includes me, who can't afford his own lawyer and simply wants to be shown what the law requires by a person in authority. Put your money where your mouth is or be forever branded a **HYPOCRITE!**

For all the law is fulfilled in one word, even in this: "You shall love your neighbor as yourself."

[[Gal 5:14](#), Bible, NKJV]

On the other hand, if your only purpose is to abuse presumption (OFFSITE LINK), words of art, slander, verbal abuse, and political mud-slinging in front of a deliberately DISinformed jury to discredit us, prejudice our rights, and advantage yourself personally (in violation of [18 U.S.C. §208](#)) without FIRST informally trying to correct or improve our materials through other than legal process, then you reveal yourself as a selfish and evil disciple of Satan spreading a false Civil Religion of Socialism (OFFSITE LINK) for your own personal benefit.

"You are of your father the devil, and the desires of your father you want to do. He was a murderer from the beginning, and does not stand in the truth, because there is no truth in him. When he speaks a lie, he speaks from his own resources, for he is a liar and the father of it."

[[John 8:44](#), Bible, NKJV]

You are a servant of the People according to our Supreme Court and I am among the People (see section 4.6.1 of the [Great IRS Hoax Form #11.302](#)) who are Sovereign (OFFSITE LINK) over Their government. Servants do not go around slandering their Masters or rebelling against them, and if they do, God says these evil servants should be punished.

"But if that servant says in his heart 'My master is delaying his coming,' and begins to beat the male and female servants, and to eat and drink and be drunk, the master of that servant will come on a day when he is not looking for him, and at an hour when he is not aware, and will cut him in two and appoint him his portion with the unbelievers. And that servant who knew his master's will, and did not prepare himself or do according to his will, shall be beaten with many stripes."

[[Luke 12:45-47](#), Bible, NKJV]

Therefore, **do not** attempt to summons or contact us unless and until you FIRST answering the above itemized list of questions with a signed paper affidavit that says that you agree to accept a \$1,000,000 personal liability for being wrong. This is the same kind of liability you impose upon those who challenge your authority, so you must be willing to provide equal protection of the law. We will not answer your questions under the Fifth Amendment until you answer our questions FIRST. Any other approach would constitute rewarding you for operating in BAD FAITH and encourage hypocrisy and violation of fiduciary duty (OFFSITE LINK) on the part of government servants. Because we are more interested in the truth than our own agenda, we promise to post your response here for all to read unedited. Jesus demonstrated why this is the only reasonable course, when he made the statement below to a bunch of lawyers who were trying to stone and punish an adulterer:

Then the scribes [religious leaders] and Pharisees [lawyers] brought to Him a woman caught in adultery. And when they had set her in the midst, they said to Him, "Teacher, this woman was caught in adultery, in the very act. Now Moses, in the law, commanded us that such should be stoned. But what do You say?" This they said, testing Him, that they might have something of which to accuse Him. But Jesus stooped down and wrote on the ground with His finger, as though He did not hear.

So when they continued asking Him, He raised Himself up and said to them, "He who is without sin among you [lawyers], let him throw a stone at her first."

[[John 8:7](#), Bible, NKJV]

We have spent many man years of our own uncompensated time creating the materials on this website and making sure that everything on it is completely consistent with both God's laws and man's laws and making sure that we are without sin in the things we are saying. Now it is your turn to take EQUAL responsibility for the accuracy of your statements in a public forum. You are going to have to prove, using the words right out of the government's own mouth and overwhelming evidence of your own misdeeds, that you are NOT a sinner FIRST before you can have any moral authority whatsoever to throw stones at us or try to slander us. Unless you can rebut the overwhelming evidence of your own wrongdoing appearing in the above list of documents to rebut, post the answers on your website, and take responsibility for the answers by posting the author prominently, and thereby thoughtfully and carefully answer our [Petition for Redress of Grievances as the First Amendment to the Constitution](#) requires of you, then you have no business throwing rocks at us first. Here is what Jesus [God] Himself said on this very subject:

"Woe to you, scribes and Pharisees [lawyers], hypocrites! For you cleanse the outside of the cup and dish, but inside they are full of extortion and self-indulgence. Blind Pharisee, first cleanse the inside of the cup and dish [your own lives], that the outside of them [the laws you administer and the justice system in general] may be clean also.


[[Matt. 23:25-26](#), Bible, NKJV]

Government employees who do not heed the contents of this section and participate in litigation directed against this ministry using materials off this website or derived in communicating with us in any way are forewarned that the [Member Agreement, Form #01.001](#) and the [Copyright/Software License Agreements](#) applying to such information will cause them to:

1. Make themselves the subject of the suit, because they substitute themselves in our place as the adjudged party.
2. Stipulate to admit the [Tax Deposition Questions, Form #03.016](#) (OFFSITE LINK) into evidence, with an answer of "Yes" to every questions in any litigation involving this ministry or its officers, employees, or volunteers.
3. Agree and stipulate to admit EVERYTHING off this website and the Family Guardian website into any litigation directed against us.
4. Be personally liable to pay \$10,000,000 to the website administrator for pursuing litigation in bad faith because they did not formally notify us of errors BEFORE pursuing litigation.
5. Be personally liable to pay 10 times \$300,000 because they are acting as government informants, witnesses, or litigants against us. They agree not to accept reimbursement from the government for this amount.
6. Agree to donate 50% of their pay as a federal employee to the ministry for the rest of their life to compensate the victims who they did not make a good faith effort to promptly inform us of any errors and give us a chance to fix them.

▲ [Go to beginning](#)

13. Contacting Us

We hope that our offerings are a blessing to our  [Ministry Members](#). If you find anything that is inconsistent with reality or prevailing law in our educational materials, we solicit [immediate feedback](#) from you to correct any errors, along with the authoritative third-party evidence that leads you to believe that they might be incorrect. Your sources of evidence must be consistent with our memorandum of law below:

 [Reasonable Belief About Income Tax Liability, Form #05.007](#)

We do not wish to mislead anyone and exist only to serve and bless others in fulfillment of Gods sovereign calling on our lives and on this ministry.


If you would like to contact us, [click here](#). WARNING: Please read the warning at the bottom of the page before hitting the submit button on the page provided.

▲ [Go to beginning](#)

14. Our Friends and Favorite Links

The following religious ministries and resources have goals and missions that are entirely compatible with and complementary to our mission and we encourage you to visit them and join them:

1. [Family Guardian](#)-Christian ministry intended to protect everyone from fraud, scams, oppression
2. [Administrative Church Counsel](#) - helps people setup churches and ministries that are not privileged or 501c3
3. [Amazing Facts](#) - Christian teaching ministry
4. [Andrew Wommack Ministries](#) - teaches a biblical world view
5. [Constitution.org](#)-excellent reference materials on the United States Constitution and its legislative intent
6. [John Birch Society](#)
7. [Boundaries for Effective Ministry](#)-counsel ministers and pastors in how to manage their ministries with the view of the Bible as an absolute legal standard
8. [Restored Church of God](#)-view the bible as a law book and not a story book
9. [Wallbuilders](#)-David Barton. Extensive research on the influence of Christianity upon American history.
10. [The Chalcedon Foundation](#)-dedicated to church reconstruction and restoring the authority of Biblical Law over all areas of life
11. [Institute for Christian Economics \(I.C.E.\)](#)-how to apply Christian principles to commerce and business
12. [Christian Thinktank](#)
13. [Freedom Ministries](#)-Pastor John Weaver
14. [Embassy of Heaven](#)-biblical teachings on government and taxation. Offer their own passports.
15. [Mercy Seat Christian Church](#)-Pastor Matt Trewhella

16. [The Institutes of Biblical Law](#)-Rousas John Rushdoony. Fascinating and very enlightening book which examines Biblical Law and its relation to man's law
17. [Barna Research](#)-statistical research on church demographics
18. [Family Guardian: Spirituality Page](#)
19. [Family Guardian: Sovereignty and Freedom Page](#)
20. [Ecclesiastical Commonwealth Community \(ECC\) Forums](#)
21. [Joe Morecraft III](#)-Sermon Audio
22. [His Holy Church](#)
23. [George Gordon School of Law](#)-legal self-help
24. [God's Kingdom Ministries](#)-serious bible study
25. [Heal Our Land Ministries](#)-resources to restore separation of church and state. Peter Kershaw runs the organization
 - o  [Policy Document: Peter Kershaw's Tax Approach, Form #08.010](#)-our policy towards this ministry
 - o [Website](#)
26. [Chuck Baldwin Radio Talk Show](#)
27. [Christian Exodus](#) - Christians sincerely trying to disconnect from Caesar and live responsibly.
28. [The Good News Today](#)
29. [American Vision](#)-Gary Demar
30. [Gary North](#)-economic answers consistent with the teachings on this website
31. [Adventures in Legal Land](#)-Marc Stevens
32. [Ecclesiastical Court of Justice and Law Offices](#)-ecclesiastical court
33. [Foundation for Moral Law](#)-advancing the authority of Gods' law as the origin of the authority for all law and all government. Founded by former Supreme Court Judge Roy Moore, who was terminated from his job as chief justice because he would not remove the Ten Commandments from a display in the court house.
34. [Joyce Meyer Ministries](#)-ministry that teaches application of biblical truth to everyday life
35. [Ben Williams Library](#)-library of over 30 years of biblical teaching
36. [Pastor Sheldon Emy Memorial Library](#)-biblical teachings of a pastor of over 20 years. Completely consistent with this site.
37. [Dave Daubenmire](#)
38. [Worldview Weekend](#)-Biblical worldview training





▲ [Go to beginning](#)

15. Intended/Authorized Audience

All of the materials and information on this website have been prepared for [religious](#), educational, and informational purposes only. Anyone and everyone may download and read our materials through this website and by doing so they consent to be subject to our [Member Agreement, Form #01.001](#) and the [Disclaimer Agreement](#). All such people may "use" any of the materials on this site OTHER than our "tax information and services". However, only those who satisfy all the criteria in this section may "use" our "tax information and services", which we define to include:

1. Sending our materials to any member of the legal profession or the courts.
2. Using as evidence in a legal proceeding.
3. Attaching to administrative correspondence sent to any government agency, including the I.R.S.


Those who satisfy all the following criteria may therefore "use" our "tax information and services" as defined above:

1. Members who consent unconditionally to our [Member Agreement, Form #01.001](#).
2. "[nontaxpayers](#)" not subject to the Internal Revenue Code. [Click here](#) for an article on the subject.
3. Statutory "[non-resident non-persons](#)".  [Click here](#) for an article on this subject.
4. Constitutional citizens under the Fourteenth Amendment.  [Click here](#) for an article on the subject.
5. Believe in God. [Click here](#) for an article on this subject.
6. Declared domicile is the Kingdom of God on Earth, or a de jure constitutional but not statutory "State".  [Click here](#) for an article on the subject.
7. Those who are willing to take full and complete and exclusive responsibility to handle their own withholding and tax return preparation and who will not ask us to do it or help them do it.
8. Those who have completed up to step 14 in section 2 of the following according to the instructions indicated:
 -  [Path to Freedom, Form #09.015](#)
 - <http://sedm.org/Forms/09-Procs/PathToFreedom.pdf>

If you meet any of the following criteria, then you may read but NOT "use" the "tax information or services" available through this website and instead should consult <http://www.irs.gov> for materials or services you can "use":

1. Have used or intend to use any of our materials or services to engage in any one or more of the [Prohibited Activities identified in section 8 of](#)

[this page.](#)

2. Those who do not consent unconditionally to all the terms of our [Member Agreement, Form #01.001](#) or are Members in Bad Standing.
3. Have not read or complied fully with our [Disclaimer](#) or the  [Flawed Tax Arguments to Avoid, Form #08.004](#) pamphlet.
4. Do not believe in God and trust only Him above any man or earthly government.
5. Using the materials on this website for financial or economic reasons. The mission of this website is entirely spiritual and moral and not financial. We seek obedience to God's law, justice, and truth and not financial ends. Greed and the lust of money are the cause for most of the evils documented on this website and we don't want to encourage more of it. This website is NOT a "patriot for profit" effort, but strictly a Christian religious ministry whose ONLY purposes are spiritual and not financial.
6. Those who are are not willing to verify the truth of what we are saying here by reading and researching the law for themselves.
7. Declared "[domicile](#)" is any place within the [federal zone](#). [Click here](#) for an article on the subject.
8. Engaged in a "[trade or business](#)". [Click here](#) for an article on this subject.
9. Those who take deductions under [26 U.S.C. §162](#), earned income credit under [26 U.S.C. §32](#), or who apply a graduated rate of tax to their earnings under [26 U.S.C. §1](#). All such persons are "taxpayers" engaged in a "trade or business" because they are availing themselves of an excise taxable "privilege" under the Internal Revenue Code.
10. "[taxpayer](#)". [Click here](#) for an article on the subject.
11. Statutory "[national and citizen of the United States** at birth](#)" as defined in [8 U.S.C. §1401](#). [Click here](#) for an article on the subject.
12. Statutory "[resident](#)" (aliens) as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). [Click here](#) for an article on this subject.
13. "[U.S.** person](#)" as defined in [26 U.S.C. §7701\(a\)\(30\)](#)
14. Federal "[employee](#)" as defined in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#).
15. Have contracts in place, agency, or fiduciary duty with the federal government. Such contracts include, but are not limited to the W-4, 1040, or SS-5 federal forms.
16. Those who intend to use any of the information on this website to violate any enacted law that applies to the jurisdiction where they are [domiciled](#).
17. Those who are tax protesters, tax deniers, or tax defiers.
18. Those who are anti-government.

This website and the materials on it were prepared for the use of the authors only by themselves. Any use of the terms "you", "your", "individuals", "people", "persons", "we recommend", "you should", "we" or "our readers", "readers", "those", "most Americans", "employers", "employees", and all similar references either on the website or in any verbal communications or correspondence with our readers is directed at the author(s) and not other readers. The only exception to this rule is the [Copyright/Software License Agreement](#), which applies to everyone EXCEPT the author(s) or ministry. All the authors are doing by posting these materials is sharing with others the results of their extensive research and the play book they developed only for use by themselves. For instance, the bottom of every page of the [Tax Fraud Prevention Manual, Form #06.008](#) book says: "**TOP SECRET: For Treasury/IRS Internal Use ONLY (FOUO)**". Then in the "Disclaimer" at the beginning of the book, it defines "Treasury" as the "SEDM Department of the Treasury". Consequently, how those materials impact or influence others is of no concern or consequence to the authors, and no motive may be attributed to any statements by the authors that would appear to be directed at third parties, because such statements are actually directed at themselves only. How readers use or apply the materials appearing here is entirely their choice and we assume no responsibility for how they act, or fail to act, based on the use of these materials. This approach is no different from that of the federal government, where the term "[employee](#)" in the Internal Revenue Code is made to "appear" like it applies to everyone, but in fact it only applies to federal agents, officers, and instrumentalities of the United States government, all of whom are described in [26 U.S.C. §6331\(a\)](#). Any effort on the part of the government to redefine the words we use to mean anything other than what we define them to mean is an admission that we don't have [First Amendment Rights](#), and such an act is an act of Treason punishable by death. How can a person have [First Amendment](#) rights if the authors can't even define the meaning of the words they use? How can the government claim that we have [equal protection of the laws](#) guaranteed under the Constitution (see [Article 4](#), Section 2 and [Section 1 of the Fourteenth Amendment](#) and the [Declaration of Independence](#)) if they can define the meaning of the words they use in their [void for vagueness](#) "codes", but we can't define the meaning of the words we use in our writings and must rely on some government [lawyer or judge with a conflict of interest](#) (in violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18 U.S.C. §208](#)) to define or redefine them to have a meaning other than what we use? **Hypocrisy!**

▲ [Go to beginning](#)

[16. Spiritual, Legal, and Political Reforms We Seek](#)

Click on the link below to learn about the religious, political, and legal reforms that we seek in order to return to a lawful [de jure government](#) (OFFSITE LINK) that once again is operating in a way that is completely consistent with both [the Constitution](#) (OFFSITE LINK) and [God's Laws](#).

<http://sedm.org/Ministry/ReformsWeSeek.htm>

Click on the link below to view extensive evidence documenting WHY these reforms are desperately needed to save our once great but now failing republic.

[▲ Go to beginning](#)

17. Closing message direct from our sponsor

In honor of our Lord Jesus Christ, we believe that the scriptures on this page demonstrate in spades the power, majesty, and sovereignty of God and render useless and worthless anything and everything that any government or lawyer or politician could ever dream up in a vain effort to compete with, extend, improve, or replace [God's Holy Law](#) (OFFSITE LINK). Below are some of the things that God Himself has to say about such governments, politicians, and lawyers:

"For God is the King of all the earth; Sing praises with understanding."

[\[Psalm 47:7, Bible, NKJV\]](#)

"Oh, let the nations be glad and sing for joy! For You [God] shall judge the people righteously, And govern [ALL] the nations on earth."

[\[Psalm 67:4, Bible, NKJV\]](#)

"Arise, O God, judge the earth; For You [God] shall inherit all nations [and governments of nations]."

[\[Psalm 82:8, Bible, NKJV\]](#)

"Behold, the nations [and governments and politicians of the nations] are as a drop in the bucket, and are counted as the small dust on the scales."

[\[Isaiah 40:15, Bible, NKJV\]](#)

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

[\[Daniel 4:35, Bible, NKJV\]](#)

"All nations [and governments] before Him [God] are as nothing, and they are counted by Him less than nothing and worthless."

[\[Isaiah 40:17, Bible, NKJV\]](#)

"He [God] brings the princes [and Kings and Presidents] to nothing; He makes the judges of the earth useless."

[\[Isaiah 40:23, Bible, NKJV\]](#)

"Indeed they [the governments and the men who make them up in relation to God] are all worthless; their works are nothing; their molded images [and their bureaus and agencies and [usurious "codes" that are not law](#)] are wind [and vanity] and confusion."

[\[Isaiah 41:29, Bible, NKJV\]](#)

"Let no one deceive himself. If anyone among you seems to be wise in this age, let him become a fool that he may become wise. For the wisdom of this world is foolishness with God. For it is written, "He catches the wise in their own craftiness"; and again, "The LORD knows the thoughts of the wise, that they are futile." Therefore let no one boast in men. For all things are yours [God's]: whether Paul or Apollos or Cephas, or the world or life or death, or things present or things to come—all are yours. And you are Christ's, and Christ is God's."

[\[1 Cor. 3:18-23, Bible, NKJV\]](#)

"Arise, O Lord,

Do not let man [or governments made up of men] prevail;

Let the nations be judged [and disciplined] in Your sight.

Put them in fear [with your wrath and the timeless principles of your perfect and [Glorious Law](#)], O Lord,

That the nations may know themselves to be but men."

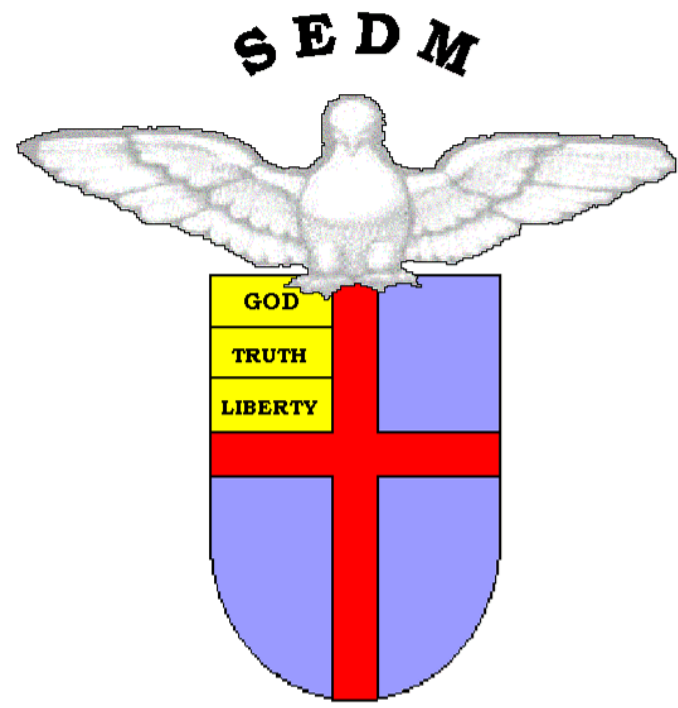
[\[Psalm 9:19-20, Bible, NKJV\]](#)

"I will destroy the wisdom of the wise, and bring to nothing the understanding of the prudent. Where is the wise? Where is the scribe? Where is the disputer of this age? Has not God made foolish the wisdom of this world?"

[\[1 Cor. 1:19-20, Bible, NKJV\]](#)

Finally, we would like to deliver a very inspirational message from our most esteemed sponsor, President, and Chairperson direct to you. Please turn on your sound before clicking on the link below:

[Click here](#)



▲ [Go to beginning](#)

Copyright Sovereignty Education and Defense Ministry (SEDM)
[Home](#) [Contact](#)