

# ***STANDARD RESPONSE LETTER ATTACHMENT-STATE: FORM INSTRUCTIONS***

Last revised: 4/24/2022

## **1. PURPOSE FOR THIS FORM:**

- 1.1. This form is provided for use in responding to state tax collection notices of all types.
- 1.2. Use this form in your response to the collection notice.

## **2. PROCEDURE FOR USE:**

- 2.1. This form is electronically fillable. If you have the free Adobe Acrobat Reader available at <http://adobe.com>, you can fill in all the fields and print it out. If you have the full version of Adobe Acrobat, you can also save the filled in form for later reuse.
- 2.2. If you have information returns filed against you for the tax years in which collection is being attempted, then check all the boxes that apply in Section 3 and fill out the included appropriate forms. See item 3.1 below.
- 2.3. Attach it to your response letter cover letter. Make sure the letter includes a perjury statement.
- 2.4. Send it in.
- 2.5. Wait for a response.

## **3. RESOURCES FOR FURTHER STUDY**

- 3.1. *State Response Letters*, Form #07.201  
<https://sedm.org/SampleLetters/States/StateRespLtrIndex.htm>
- 3.2. *State Income Taxes*, Form #05.031  
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *Correcting Erroneous Information Returns*, Form #04.001  
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. *Legal Requirement to File Federal Income Tax Returns*, Form #05.009  
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. *Why Penalties are Illegal for Anything But Federal Employees, Contractors, and Agents*, Form #05.010  
<http://sedm.org/Forms/FormIndex.htm>
- 3.7. *The "Trade or Business" Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>
- 3.8. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

# STANDARD RESPONSE LETTER ATTACHMENT-STATE

## SECTION 1: FEDERAL CIVIL STATUS OF SUBMITTER

### Submitter Civil Status:

1. A "nonresident alien" in relation to the national government under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) because neither a "citizen or the United States nor a resident of the United States", which is geographically defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia.
2. Earnings originate from outside:
  - 2.1. The **STATUTORY GEOGRAPHICAL "United States"** as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone) and
  - 2.2. The U.S. government federal corporation as a privileged legal fiction.  
Thus, 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 U.S.C. §872](#) and [26 C.F.R. §1.872-2\(f\)](#) and [26 C.F.R. §1.871-7\(a\)\(4\)](#) and [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#).
3. Earnings are expressly EXCLUDED rather than EXEMPTED from "wages" as defined in [26 U.S.C. §3401\(a\)](#) for services performed outside the **STATUTORY GEOGRAPHICAL "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:
  - 3.1. [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) in the case of income tax.
  - 3.2. [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) in the case of Social Security.
4. Expressly EXCLUDED rather than EXEMPTED from income tax reporting under:
  - 4.1. [26 C.F.R. §1.1441-1\(b\)\(5\)\(i\)](#).
  - 4.2. [26 C.F.R. §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#).
  - 4.3. [26 C.F.R. §1.6041-4\(a\)\(1\)](#).
5. Expressly EXCLUDED rather than EXEMPTED from backup withholding because earnings are not reportable by [26 U.S.C. §3406\(g\)](#) and [26 C.F.R. §31.3406\(g\)-1\(e\)](#). Only "reportable payments" are subject to such withholding.
6. Because I am EXCLUDED rather than EXEMPTED from income tax reporting and therefore withholding, I have no "taxable income".
  - 6.1. Only reportable income is taxable.
  - 6.2. There is NO WAY provided within the Internal Revenue Code to make earnings not connected to a [statutory "trade or business"/public office](#) under [26 U.S.C. §6041](#) reportable.
  - 6.3. 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. §91](#) for a private party to occupy a public office or to impersonate a public officer, 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 \(1866\)](#).
7. All information returns in your possession relating to the Submitter are false and possibly fraudulent by virtue of the fact that the Submitter's earnings are not reportable. They are not reportable because not consensually engaged in a statutory "trade or business" excise taxable franchise defined in [26 U.S.C. §7701\(a\)\(26\)](#) and I have made no voluntary elections under [26 U.S.C. §3402\(p\)](#) to call otherwise private earnings statutory PUBLIC "wages" and thereby donate them to a public use and make them "effectively connected" to the "trade or business" excise taxable franchise.
8. Standing, living, and working in a place protected by the Constitution and waiving no rights under it in exchange for any government statutory civil privilege.
9. Not required to have or to use an SSN or TIN per 31 C.F.R. §1020.410(b)(3)(x); 31 C.F.R. §306.10; 26 C.F.R. §301.6109-1(b)(2); W-8BEN Inst. p. 1,2,4,5 (Cat. 25576H); W-8 Supp. Inst. p. 1,2,6 (Cat. 26698G); Pub. 515 Inst. p. 7. Any number in your use or possession is therefore a PRIVATELY owned and issued number used under LICENSE agreement as referenced in the next item (Form #06.027).
10. All withholdings in your custody are ILLEGALLY taken private property under my control as PRIVATE property. Withholdings were illegal as explained in 3.1 and 3.2 referenced on this page. Return of these unlawfully withheld funds is demanded IMMEDIATELY.
  - 10.1. Disposition of these funds this PRIVATE property described in: [Using the Laws of Property to Respond to a Federal or State Tax Collection Notice](#), Form #14.015; <https://sedm.org/using-the-laws-of-property-to-respond-to-a-federal-or-state-tax-collection-notice/>
  - 10.2. Any retention of these funds or use of the SSN/TIN for any enforcement purpose or commercial purpose that benefits the government is subject to the following franchise agreement: [Injury Defense Franchise and Agreement](#), Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>.

## SECTION 2: NO CONSENT TO BE TREATED OTHERWISE

Submitter IS NOT and does not consent to be treated AS IF (and it is slavery in violation of the Thirteenth Amendment if he/she is treated as if):

1. In receipt, custody, control, or "benefit" of any property of the national government that might give rise to the authority to civilly legislate or regulate extraterritorially in a Constitutional state of the Union under Article 4, Section 3, Clause 2 of the Constitution. Such property includes any Congressionally created statutory civil statuses to which public rights, privileges, or "benefits" attach, such as "citizen", "resident", "taxpayer", "person", "individual", "U.S. person", "U.S. citizen", etc. See [Separation Between Public and Private Course](#), Form #12.025; <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
2. Within the definition of "person" found in [26 U.S.C. §6671\(b\)](#) (penalties) or [26 U.S.C. §7343](#) (criminal enforcement), which limit themselves to officers or employees of the national government. Any attempt to enlarge these definitions to include PRIVATE people such as me by OTHER than by my own consent is an act of legislation prohibited to the legislative and executive departments by the separation of powers..
3. 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.
4. "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. A statutory "U.S. person" under [26 U.S.C. §7701\(a\)\(30\)](#), where "U.S." means the statutory geographical "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).. All such parties are subject to taxation on their worldwide earnings under 26 C.F.R. §1.1-1(a)
6. A statutory "employee" [26 U.S.C. §3402\(c\)](#). and 26 C.F.R. §31.3402(c)-1, which is defined as an officer of the national government and cannot include private people who do not consent to be or to be treated AS IF they are such public officers.

## SECTION 3: STATE CIVIL STATUS OF SUBMITTER

### Submitter State Civil Status:

1. "State" for the purposes of state returns is defined in [4 U.S.C. §110](#), and it EXCLUDES states of the Union or federal enclaves.
2. "Gross income" must be the same for both Federal and State tax returns.
3. Civil status in sections 1 and 2 must be the same for both Federal and State tax returns, which means "nonresident alien" but not "alien" for State purposes as well.
4. Geographic location of the taxed activity must be the same for both Federal and State returns. The ONLY place where exclusive federal and exclusive "State" (territorial not constitutional) overlap is in federal areas/enclaves under the [Buck Act, 4 U.S.C. Chapter 4](#) and submitter has no connection to these areas and does not represent a fictional entity that is domiciled there or doing business there. Otherwise, the Separation of Powers doctrine forbids sharing of civil or criminal or taxing jurisdiction between Federal and State within the exclusive jurisdiction of a Constitutional

state. See: *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023; <https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>

5. If the above limits are not observed, any imputed, assessed, or alleged state income tax is arbitrary, presumptuous, and a violation of due process of law.

**SECTION 4: DOCUMENTS INCORPORATED BY REFERENCE IF LITIGATION ENSUES AND COLLECTION ACTIVITY DOES NOT STOP**

- 2.1. *Tax Form Attachment*, Form #04.201; <https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>  
2.2. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001; <https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf>  
2.3. *Non-Resident Non-Person Position*, Form #05.020; <https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>  
2.4. *State Income Taxes*, Form #05.031; <https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf>  
2.5. *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023; <https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>

**SECTION 5: ENCLOSURES**

Check	Enclosure description (in the order provided)	Encl. #	Mandatory/optional
<input type="checkbox"/>	3.1 Form W-2CC Affidavit of False or Fraudulent Original W-2, Wage and Tax Statement, Form #04.304	A	Optional
<input type="checkbox"/>	3.2 Form 1099-CC Affidavit of False or Fraudulent Form 1099 (MISC/R/DIV/S), Form #04.309	B	Optional