

# ***DEMAND FOR VERIFIED EVIDENCE OF LAWFUL FEDERAL TAX ASSESSMENT: FORM INSTRUCTIONS***

Last revised: 9/11/2014

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

- 1.1. This form is provided for use in responding to federal tax notices, legal discovery, and any matter in which the federal government is asserting that you have a liability to pay any tax.
- 1.2. Use this form in your response to the collection notice or during legal discovery to obtain legally admissible evidence of the existence of a lawful tax assessment. Absent such legally admissible evidence, the IRS may not lawfully collect any monies they say you owe, under the provisions of the Fair Debt Collection Practices Act (FDCPA), 15 U.S.C. §1692 and following.

## **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. Complete Sections 1 and 2 of the form. The receiving agency completes the remainder and sends it back to you.
- 2.3. On original IRS collection notice
  - 2.3.1. Photocopy and keep original.
  - 2.3.2. Black out all references to a Social Security Number and write in pen next to each black out: Not Me. See the following for the reasons for doing this:  
<http://sedm.org/ItemInfo/RespLtrs/AboutSSNs/AboutSSNs.htm>
  - 2.3.3. Attach to this form.
- 2.4. Complete a short cover letter stating that you will pay the amount indicated when the government establishes a lawful assessment. Don't worry, we have NEVER seen a lawful assessment or verified proof of a lawful assessment.
- 2.5. If you haven't already, read:  

<i>Techniques for Building a Good Administrative Record</i> , Form #07.003 <a href="https://sedm.org/Forms/07-RespLtrs/0-Guidance/AdminRecord/AdminRecord.htm">https://sedm.org/Forms/07-RespLtrs/0-Guidance/AdminRecord/AdminRecord.htm</a>
---
- 2.6. Send the Cover Letter, this form, and the attached original notice to the person who sent it to you. Keep the original and send the copy. You might want to send the response one of the following ways:
  - 2.6.1. Certified mail with a return receipt requested.
  - 2.6.2. Using a Certificate of Service. See:  
<http://famguardian.org/TaxFreedom/Forms/General/ProofOfSvcViaMail.htm>
- 2.7. Wait for a response.

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

- 3.1. Authorities on "assessment"-Family Guardian Website, Sovereignty Forms and Instructions, Cites by Topic  
<http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm>
- 3.2. 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>
- 3.3. Legal Requirement to File Federal Income Tax Returns, Form #05.009  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. Why Penalties are Illegal for Anything But Federal Employees, Contractors, and Agents, Form #05.010  
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. The "Trade or Business" Scam, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

# DEMAND FOR VERIFIED EVIDENCE OF LAWFUL FEDERAL ASSESSMENT

The validity of the assessment documented on this form is hereby formally challenged. This form constitutes a formal legal demand to the agency who issued the tax collection notice appearing in Section 1 below. It is submitted under the authority of the following code sections:

1. The [Fair Debt Collection Practices Act \(FDCPA\)](#) codified in 15 USC, Chapter 41, Subchapter V, and which the IRS was made subject to under the [IRS Restructuring and Reform Act of 1998, Section 3466, 112 Stat. 768](#).
2. The Privacy Act, [5 USC §552a](#).
3. The Freedom of Information Act, [5 USC §552](#).
4. [26 USC §6103](#) and [26 USC §6110](#).

Under the provisions of [5 USC §552\(a\)\(6\)\(a\)\(i\)](#), you have no more than 20 days to respond with ALL of the assessment documentation required. Failure to timely respond shall constitute a permanent estoppel by default of all collection and enforcement activity. The FDCPA requires in [15 USC §1692g\(a\)](#), among other things, that the debt collector has an obligation to validate any imputed debts. Tax debts constitute "debts" for the purposes of this provision, because the U.S. Supreme Court said so in *Milwaukee v. White*, [296 U.S. 268](#) (1935) ("...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**").

## INSTRUCTIONS TO RECIPIENT:

You, the recipient, are hereby demanded to fill in Sections 3 and 4 of this form, sign and date in your real legal birthname and NO pseudoname, and, and return this form immediately in original ink as legally admissible evidence of the existence of said lawfully assessed liability. Because the above documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct, with Form 2866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with Form 3050, Certificate of Lack of Records, as required by [IRM 11.3.6](#). Certification may be requested by the public using IRS Form 4338-A. In accordance with [IRM 11.3.6.2](#), any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

## SECTION 1: COLLECTION NOTICE INFORMATION

(Collection notice recipient fills out this section)

<b>1. Notice Number</b>		<b>2. Notice Date</b>	
<b>3. Originating agency</b>		<b>4. Originating employee</b>	
<b>5. Originating address</b>		<b>6. Affected tax year(s)</b>	

## SECTION 2: LEGAL "PERSON" AGAINST WHOM TAX OR PENALTY IS ALLEGEDLY ASSESSED

(Collection notice recipient fills out this section)

<b>7. Name</b>			
<b>8. Notice Recipient Name</b>			
<b>9. Identifying Number on Notice</b>			
<b>10. Current address</b>			
<b>11. City</b>		<b>12. State</b>	
<b>13. Zip</b>		<b>14. Country</b>	
<b>15. Previous Address</b>			
<b>16. City</b>		<b>17. State</b>	
<b>18. Zip</b>		<b>19. Country</b>	

**CHARACTERISTIC(S) OF HUMAN BEING WHOSE SIGNATURE APPEARS AT SECTION 22 AND WHOSE BIRTHNAME IS CONFUSINGLY SIMILAR TO THE LEGAL PERSON NAMED ABOVE.**

<b>20. CITIZENSHIP:</b> (check all that apply)		<b>21. DOMICILE</b> (check only one):	
<input type="checkbox"/>	Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to <a href="#">8 U.S.C. §1452</a> AND the following country, nation, _____ or _____ government:  For description of "non-citizen national" see third item below.	<input type="checkbox"/>	Foreign country or government:  _____ (name of foreign country or government). See <a href="#">26 U.S.C. §892(a)(3)</a> for definition of "foreign government".
<input type="checkbox"/>	Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to <a href="#">8 U.S.C. §1452</a> AND Kingdom of Heaven on Earth. For description of "non-citizen national", see next item.	<input type="checkbox"/>	Nonfederal areas within de jure state of the Union: _____ (state name). NOT part of the "State" defined in <a href="#">26 U.S.C. §7701(a)(10)</a> , <a href="#">4 U.S.C. §110(d)</a> , or <a href="#">28 U.S.C. §1332(d)</a> or of the "United States".
<input type="checkbox"/>	Constitutional but not statutory "Citizen". "national" but not "citizen" under federal law pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> and <a href="#">8 U.S.C. §1452</a> . Born in state of the Union and am "nonresident alien" under <a href="#">26 U.S.C. 7701(b)(1)(B)</a> but NOT an "alien" under <a href="#">26 U.S.C. §7701(b)(1)(A)</a> or "resident". "Stateless Person" as per <a href="#">Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)</a> . <i>Constitutional</i> diversity of citizenship pursuant to <a href="#">U.S. Const. Art. III, Section 2</a> , but NOT <i>statutory</i> diversity pursuant to <a href="#">28 U.S.C. §1332</a> . Rebut the following if you disagree within 30 days or you stipulate it as truth. <a href="http://sedm.org/Forms/MemLaw/WhyANational.pdf">http://sedm.org/Forms/MemLaw/WhyANational.pdf</a>	<input type="checkbox"/>	<u>Kingdom of Heaven on Earth</u> . I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalm 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalm 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domiciliaries because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance. See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it: <a href="http://sedm.org/Forms/MemLaw/Domicile.pdf">http://sedm.org/Forms/MemLaw/Domicile.pdf</a>
<input type="checkbox"/>	<u>Statutory but not constitutional "U.S. citizen"</u> . Described in <a href="#">8 U.S.C. §1401</a> . Born anywhere in the country and domiciled in the District of Columbia or federal territory or possession.	<input type="checkbox"/>	<u>Not within any government on earth</u> . I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live. See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it: <a href="#">Why Domicile and Becoming a "Taxpayer" Require Your Consent</a> , Form #05.002; <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<input type="checkbox"/>	<u>Statutory "U.S. national"</u> . Described in <a href="#">8 U.S.C. §1408</a> and <a href="#">8 U.S.C. §1101(a)(22)(B)</a> , and <a href="#">8 U.S.C. §1452</a> . Born anywhere in the country and domiciled in American Samoa or Swain's Island	<input type="checkbox"/>	<u>"United States"</u> (District of Columbia, see <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10))
<input type="checkbox"/>	Foreign National. Country: _____. Nonresident alien under <a href="#">26 U.S.C. §7701(b)(1)(B)</a>	<input type="checkbox"/>	Federal areas within state: _____ (state name)
		<input type="checkbox"/>	Federal territory or possession. Territory/possession name: _____

<b>22. Signature:</b>	I certify under penalty of perjury under the laws of my state in accordance with <a href="#">28 USC 1746(1)</a> that the facts provided in Section 20. are true, correct, and complete. I also certify that if the assessment is procedurally correct and executed completely consistent with the IRM and the Internal Revenue Code I will pay the amount determined to be owed.  _____ Signature	<b>23. Date signed:</b>	
-----------------------	--	-------------------------	--

**COPYRIGHT NOTICE:**  
The contents of this correspondence are copyrighted and a trade secret. It may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000 per incident. This letter and all attached documents have been made part of the agency administrative record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National. **All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic File.**

**SECTION 3: ALLEGED TAX LIABILITY**

(Revenue collection agency fills out everything in this section. Please fill in white, unshaded fields completely and accurately)

<b>24. Collection Agency Name</b>		<b>29. EXCISE TAXABLE ACTIVITY:</b> (check all that apply)	
<b>25. Affected tax year(s)</b>		<input type="checkbox"/>	"Trade or business" under <a href="#">26 USC §7701(a)(26)</a>
<b>26. Situs for tax</b>		<input type="checkbox"/>	"Foreign income" under <a href="#">26 USC §7001</a>
		<input type="checkbox"/>	Importation of goods under <a href="#">Article 1, Section 8, Clause 3</a> of the Constitution
		<input type="checkbox"/>	Corporate activity. Please identify: Place of incorporation: _____ Date of incorporation: _____ Incorporation document #: _____
<b>27. Alleged liability amount</b>	\$ _____	<input type="checkbox"/>	Other (please specify): _____ _____

**30. CLASSIFICATION OF ENTITY AGAINST WHOM ALLEGED LIABILITY IS BEING ENFORCED**

(According to collection agency)

Check	Entity type	Explanation	Code section where defined (please specify if blank)
<input type="checkbox"/>	Man or woman	Sui juris endowed with full Constitutional rights unimpaired by any franchises or contracts	None
<input type="checkbox"/>	Natural person	Biological person representing a public office	None
<input type="checkbox"/>	Individual	Legal person who is "public official" and agent or employee of the federal government engaged in a "public office" defined in <a href="#">26 USC §7701(a)(26)</a>	<a href="#">26 USC §7701(a)(1)</a> <a href="#">26 CFR 1.1441-1(c)(3)</a> <a href="#">5 USC §552a(a)(2)</a>
<input type="checkbox"/>	Exempt organization	Limited to organizations domiciled within the District of Columbia or a federal territory or possession	<a href="#">26 USC §501</a>
<input type="checkbox"/>	Estate of domestic deceased natural person	Limited to those whose property is in the District of Columbia or a federal territory or possession	<a href="#">26 USC §7701(a)(1)</a>
<input type="checkbox"/>	Estate of foreign deceased natural person	Limited to those whose property exists in states of the Union and or abroad	<a href="#">26 USC §7701(a)(5)</a> <a href="#">26 USC §7701(a)(31)</a>
<input type="checkbox"/>	Domestic trust	Trust recorded within the District of Columbia or a federal territory or possession	<a href="#">26 USC §7701(a)(4)</a>
<input type="checkbox"/>	Domestic partnership	Partnership engaged in a "trade or business" within the District of Columbia or a federal territory or possession	<a href="#">26 USC §7701(a)(2)</a>
<input type="checkbox"/>	Foreign partnership (within state and outside of exclusive federal jurisdiction)	Partnership doing business in a state of the Union or abroad	<a href="#">26 USC §7701(a)(5)</a>
<input type="checkbox"/>	Federally-chartered corporation	Corporation formed under the laws of the District of Columbia	<a href="#">26 USC §7701(a)(3)</a> <a href="#">26 USC §7701(a)(5)</a>
<input type="checkbox"/>	State-chartered corporation (foreign corporation)	Corporation formed under the laws of a state of the Union	
<input type="checkbox"/>	Other (please specify in column to right)		

<b>31. System of records from which entity classification derived</b>		<b>32. Name and details of report from which entity classification obtained</b>	
<b>33. Forms submitted by alleged "taxpayer" and year which indicated entity classification derived</b>			

34. TYPE OF TAX SOUGHT TO BE COLLECTED (check only one)			
Check	Type of tax	Code section imposing tax (Please specify if blank)	Internal Revenue Code Subtitle
<input type="checkbox"/>	State income tax		Not applicable
<input type="checkbox"/>	Federal income tax	<a href="#">26 USC §1</a>	A
<input type="checkbox"/>	Federal employment withholding tax	<a href="#">26 USC §3401</a>	A
<input type="checkbox"/>	Federal estate and gift tax	<a href="#">26 USC §2001</a>	A
<input type="checkbox"/>	Federal wagering tax	<a href="#">26 USC §4401(a)</a>	A
<input type="checkbox"/>	Federal inheritance tax	<a href="#">26 USC §2001</a>	B
<input type="checkbox"/>	Social security	<a href="#">26 USC §3101(a)</a>	C
<input type="checkbox"/>	Medicare	<a href="#">26 USC §3101(b)</a>	C
<input type="checkbox"/>	Federal Income Compensation Act (FICA)	<a href="#">26 USC §3101(a)</a>	C
<input type="checkbox"/>	Imported petroleum	<a href="#">26 USC §4081</a>	D
<input type="checkbox"/>	Distilled spirits	<a href="#">26 USC §5001</a>	D
<input type="checkbox"/>	Tobacco	<a href="#">26 USC §5701</a>	D
<input type="checkbox"/>	Penalty	<a href="#">26 USC §§6671-6716</a>	F
<b>LEGAL AUTHORITY FOR IMPUTED LIABILITY</b> (Complete details to right of information required)		<b>35. EVIDENCE OF RECEIPT OF "GROSS INCOME":</b> (Check all that apply and please include all evidence of income in your possession in your response and label as "Encl. 1")	
<b>36. Statute imposing tax</b>	26 USC § _____ State statute: _____	<input type="checkbox"/>	IRS W-2 (please provide copy with response). See the following: <a href="http://sedm.org/Forms/Tax/FormW2/CorrectingIRSFormW2.htm">http://sedm.org/Forms/Tax/FormW2/CorrectingIRSFormW2.htm</a>
<b>37. Statute establishing "liability"</b>	26 USC § _____ State statute: _____	<input type="checkbox"/>	IRS Form 1042-S (Nonresident aliens)
<b>38. Implementing regulation authorizing assessment</b>	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS Form 1098. See the following: <a href="http://sedm.org/Forms/Tax/Form1098/CorrectingIRSForm1098.htm">http://sedm.org/Forms/Tax/Form1098/CorrectingIRSForm1098.htm</a>
<b>39. Implementing regulations authorizing levy</b> (not NOTICE of levy, but court-issued levy)	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS 1099-R (please provide copy with response). See the following: <a href="http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm">http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm</a>
<b>40. Implementing regulation authorizing lien</b> (not NOTICE of lien, but court-issued lien)	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS 1099-DIV (please provide copy with response). See the following: <a href="http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm">http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm</a>
		<input type="checkbox"/>	IRS 1099-MISC (please provide copy with response). See the following: <a href="http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm">http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm</a>
		<input type="checkbox"/>	State form. Form number(s): _____ (please provide copy of all reports with response)
<b>41. FEDERAL ASSESSMENT AUTHORITY</b> (Check all that apply)		<b>42. EVIDENCE OF LAWFUL ASSESSMENT</b> (Check all that apply, and please include certified copy of all assessment documents signed under penalty of perjury as required by <a href="#">26 USC §6065</a> )	
<input type="checkbox"/>	<a href="#">26 USC §6020(a)</a>	<input type="checkbox"/>	Form 1040 Substitute For Return (SFR) signed under penalty of perjury in accordance with <a href="#">26 USC §6065</a>
<input type="checkbox"/>	<a href="#">26 USC §6020(b)</a>	<input type="checkbox"/>	<a href="#">IRS Form 23C Assessment Certificate</a>
<input type="checkbox"/>	<a href="#">IRM 5.1.11.6.8</a>	<input type="checkbox"/>	<a href="#">IRS RACS0006 Report</a>
<input type="checkbox"/>	IRS Delegation Order 182	<input type="checkbox"/>	IRS Form 4340 Assessment Certificate
<input type="checkbox"/>	Other (please specify): _____ _____	<input type="checkbox"/>	<a href="#">IRS Form 13496 6020(b) Certification</a>
<b>ASSESSMENT OFFICER DETAILS</b>		<input type="checkbox"/>	<a href="#">IRS Form 4549: Income Tax Examination Changes</a>
<b>43. Name</b>		<input type="checkbox"/>	<a href="#">IRS Form 4700 Examination Work Papers</a>
<b>44. Badge number</b>		<input type="checkbox"/>	<a href="#">IRS Form 5344 Examination Closing Papers</a>
<b>45. Work address</b> (where legal service of process may be made if assessment was illegal)		<input type="checkbox"/>	<a href="#">IRS Form 5546 Examination Return Charge-Out</a>
<b>46. Phone number</b>		<input type="checkbox"/>	<a href="#">IRS Form 5564 Notice of Deficiency Waiver</a>
<b>47. Email address</b>		<input type="checkbox"/>	Other (please specify): _____ _____

ASSESSABLE PENALTIES			
48. If Entity type in block 30 is natural person and penalties were assessed, please explain why you think the target of collection satisfies the definition of "person" in <a href="#">26 USC §6671(b)</a> , which is defined as an "officer of a corporation"			
49. If Entity type in block 30 is natural person and penalties were assessed, please explain what authorizes you to violate the constitutional prohibition against "Bills of Attainder" in Article 1, Section 10, which are penalties without a court trial			
VALIDITY OF ASSESSMENT DOCUMENTS			
50. If none of the assessment documents were signed under penalty of perjury as required under <a href="#">26 USC §6065</a> , please explain why you think this is a lawful assessment:			
SECTION 4: SIGNATURE AND IDENTITY OF GOVERNMENT REPRESENTATIVE COMPLETING SECTION 3 OF THIS FORM			
<p>Government Representative responding to this request for information must fill in this section and sign under penalty of perjury. Failure to complete and sign this section shall constitute an admission that this is an illegal collection action for which you agree to be held personally and individually liable. If you respond with pseudonym information, be advised that the information about me in your records is also pseudonym information and will be verified with real information AFTER you verify your information. If you don't provide information in this section, then neither will I provide anything other than unreliable pseudonym information such as that appearing on your collection notice. In a government all of whose powers are delegated by the people, if you can lawfully use pseudonym information without adverse repercussions, then so can I. Any other approach constitutes a violation of equal protection of the law and confers a title of nobility upon the government.</p> <p><i>"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 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, <i>Olmstead v. United States</i>, <a href="#">277 U.S. 438</a>, 485. (1928)]</i></p>			
51. Name of person completing form			
52. Signature of person Completing		<p>I certify under penalty of perjury under <a href="#">28 USC §1746(2)</a> as required under <a href="#">26 USC §6065</a> that:</p> <ol style="list-style-type: none"> <li>1. The facts provided by me in section 3 of this form are true, correct, and complete to the best of my personal knowledge, and completely consistent with the records maintained by the agency that I work for.</li> <li>2. I have included certified copies of all of the available documents relating to the assessment of the taxes referenced in the notice referred to in this document.</li> <li>3. My identity appearing here is my FULL LEGAL BIRTHNAME, the address provided is the physical address where I work and may be served with legal process.</li> <li>4. I am not using a pseudonym such as that authorized by IRM 1.2.4 or IRS Restructuring and Reform Act of 1998, Section 3706, 112 Stat 778.</li> <li>5. I have provided a photocopy of my state issued driver's license and passport as verification of my identity and NOT my agency issued ID, which usually uses pseudonyms. None of the information appearing in the photocopy is redacted or removed because I am following the law and do not need to shield my identity or evade liability for any unlawful action of mine.</li> </ol> <p>_____ Signature</p> <p>_____ Date</p>	
53. Badge number		54. Phone number:	
55. Mail address of person completing form		56. Email address:	
57. Supervisor Name (print legibly)			
58. Supervisor badge number		58. Supervisor phone number	
59. Supervisor mailing address		60. Supervisor email address	

**61. ENCLOSURES**

(Included with agency response)

**NOTE:** All pages of this form must be included in the agency response and the response MUST be signed under penalty of perjury, just as the forms we sent you are (equal protection). DO NOT use the word “frivolous” in any part of your response without providing statute and implementing regulation and Supreme Court cite (and not lower) to back up each claim. We ARE NOT interested in your opinion, but only relevant law and facts. Any other approach is frivolous. Also, in accordance with [IRM 4.10.7.2.9.8](#), you MAY NOT cite any court ruling below the Supreme Court in your response. That means you may not cite the Tax Court (an Article 1 Legislative appeal board, not a constitutional court), or the circuit or district courts. We are *not interested* in irrelevant case law from courts that have no jurisdiction over any states of the Union under Subtitle A of the Internal Revenue Code. Here is what the Supreme Court said on this subject, keeping in mind that the Internal Revenue Code qualifies as “legislation”.

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

Any attempt to violate the above requirements in your response shall constitute an admission that your assessment was NOT lawful and that you are trying to cover it up with irrelevant propoganda instead of sticking to the facts and the law.

Check	Encl. #	Enclosure description	Mandatory/optional
<input type="checkbox"/>	1	All evidence of receipt of “gross income” from item 35 above	Mandatory
<input type="checkbox"/>	2	All assessment documents from item 42 above	Mandatory
<input type="checkbox"/>	3	1. Individual Master File MCC Specific, Treasury/IRS System of Records 24.030; 2. “TXMOD” report, using command code “CC”. See IRS Manual 6209 (1998), p. 13-59 and IRM 3.13.222.13.8 for command code “CC” information.	Mandatory
<input type="checkbox"/>	4	Enclosure letter	Optional
<input type="checkbox"/>	5	Rebuttal to Tax Deposition Questions at: <a href="http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm">http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm</a>	Optional
<input type="checkbox"/>	6	IRS “The Truth About Frivolous Tax Arguments”. DO NOT send, unless you have a rebuttal to the rebutted version below: <a href="http://sedm.org/Forms/PolicyDocs/friv_tax_rebuts.pdf">http://sedm.org/Forms/PolicyDocs/friv_tax_rebuts.pdf</a>	Optional

**63. REFERENCES:**

<b>Assessments:</b> <a href="http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm">http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm</a>	<b>Family Guardian-Taxation page:</b> <a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>
<b>Master File Decoding:</b> <a href="http://famguardian.org/Tools/MFDecoder/MFDecoder.htm">http://famguardian.org/Tools/MFDecoder/MFDecoder.htm</a>	<b>Liberty University:</b> <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>
<b>Substitute for Returns (SFRs):</b> <a href="http://famguardian.org/TaxFreedom/CitesByTopic/SubsForReturn.htm">http://famguardian.org/TaxFreedom/CitesByTopic/SubsForReturn.htm</a>	<b>Great IRS Hoax book:</b> <a href="http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm">http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm</a>

## SECTION 5: POINTS AND AUTHORITIES UPON THE POWER OF FEDERAL TAX ASSESSMENT

*"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 F2d, (1972)]*

Requirement description	Code Section(s)	Regulation(s)	Other
<b>JURISDICTION</b>			
A person must be "subject to" the code and a "taxpayer" before an assessment can be made against them. Otherwise, they are "foreign" with respect to the code and a "nontaxpayer". See <a href="#">Long v. Rasmussen</a> , 281 F. 236 (1922); <a href="#">Economy Plumbing &amp; Heating v. U.S., 470 F2d, (1972)</a>	<a href="#">26 USC §1313(b)</a> <a href="#">26 USC §7701(14)</a>		
The Internal Revenue Code Subtitle A does not have jurisdiction within states of the Union upon anyone but federal "employees" situated on federal property.	<a href="#">26 USC §7701(a)(9)</a> <a href="#">26 USC §7701(a)(10)</a> <a href="#">26 USC 3121(e)</a>	<a href="#">26 CFR §31.3121(e)-1</a>	<a href="#">Carter v. Carter Coal Co., 298 U.S. 238 (1936);</a>
<b>DUE PROCESS</b>			
Under our system of jurisprudence, a person is presumed to be innocent until proven guilty. This means they are presumed to be a "nontaxpayer" not subject to the Internal Revenue Code until the government proves them to be a "taxpayer" subject to the I.R.C.			<a href="#">Constitution Amendments 4 through 6</a>
The burden of proof for all disputed matters rests with the Secretary, as the moving party for all those who are "nontaxpayers". The burden rests with the "taxpayer" for all those who are "taxpayers"	<a href="#">5 USC 556(d)</a> <a href="#">26 USC 7491</a>		
Presumptions not supported by admissible evidence violate due process and in fact, are the OPPOSITE of it. All evidence based on presumption is inadmissible under the Hearsay Rule			<a href="#">Black's Law Dictionary, Sixth, "due process" Fed.Rule.Ev. 802 Fifth Amendment</a>
All evidence upon which an assessment is based must be signed under penalty of perjury and be based on personal knowledge, or else violation of due process occurs. No "presumptions" can be made.	<a href="#">26 USC §6065</a>		
All assessments executed by the Secretary shall be signed under penalties of perjury, the same way as returns filed by the "taxpayer"	<a href="#">26 USC §6065</a>		
Any evidence upon which to base an assessment that was knowingly provided under duress is inadmissible and all assessment based on such evidence are invalid			<a href="#">Am.Jur.2d 663: Duress</a>
The rule of statutory interpretation called " <a href="#">Expressio unius est exclusio alterius</a> " states that everything not explicitly spelled out in a law, may be excluded by implication. This implies that the definitions of words used in a statute MAY NOT "presume" the common definition or an "assumed" definition <i>in addition to</i> what is spelled out in the statute.	<a href="#">26 USC §6065</a>		Black's Law Dictionary, Sixth Edition, p. 581
<b>ASSESSMENT PROCEDURE</b>			
All assessments must be signed under penalty of perjury as required by <a href="#">26 USC §6065</a> . That section says "returns", but it is part of the title. <a href="#">26 USC 7806(b)</a> says that titles are IRRELEVANT and the body doesn't mention returns.	<a href="#">26 USC §6065</a> <a href="#">26 USC 7806(b)</a>		
A "liability" must exist in an enacted positive law before an assessment may be lawfully made against a "taxpayer":  <i>"A tax is a legal imposition, exclusively of statutory origin (37 Cyc. 724, 725), and, naturally, liability to taxation must be read in statute, or it does not exist." [Bente v. Bugbee, 137 A. 552; 103 N.J. Law. 608 (1927)]</i>  <i>"...the taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability." [Terry v. Bothke, 713 F.2d 1405, at 1414 (1983)]</i>	<a href="#">26 USC §6151</a>	<a href="#">26 CFR §1.6151-1(a)</a>	<a href="#">Click here Great IRS Hoax, section 5.6.1</a>
The only place in the Internal Revenue Code that talks about payment of tax under Subtitle A is in the context of what is shown on a return signed by the "taxpayer". There is no place that mentions paying any assessment under Subtitle A for which no return was filed by the "taxpayer" signed under penalty of perjury. Furthermore, that which is not mentioned in the law can be presumed to be deliberately excluded from being a requirement under the rule of statutory construction entitled "Expressio unius est exclusio alterius". This is an extension of what the Supreme Court's statement:  <i>"Keeping in mind the well-settled rule that <b>the citizen is exempt from taxation unless the same is imposed by clear and</b></i>	<a href="#">26 USC §6151</a> <a href="#">26 USC §6065</a>	<a href="#">26 CFR §1.6151-1(a)</a>	



<b><u>unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.</u></b> [Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)]			
Assessments may not be accomplished against anyone but federal "employees" as defined under <a href="#">26 CFR §31.3401(c)-1</a> , because there are no implementing regulations published in the Federal Register authorizing them against people in states of the Union. See: <a href="http://sedm.org/Forms/Discovery/IRSDueProcMtgHandout.pdf">http://sedm.org/Forms/Discovery/IRSDueProcMtgHandout.pdf</a>	<a href="#">5 USC §552(a)(1)</a> , <a href="#">5 USC §553(a)(2)</a> , <a href="#">44 USC §1505(a)</a>	<a href="#">26 CFR §601.702(a)(1)</a> ); <a href="#">31 CFR §1.3(a)(4)</a>	<a href="#">Great IRS Hoax</a> , section 5.4.9
Incomplete returns may be prepared by the Secretary only upon "taxpayers" subject to the code based on information submitted by the "taxpayer". They may not be prepared against "nontaxpayers"	<a href="#">26 USC §6020(a)</a>		
IRS has not statutory or regulatory authority to disregard corrected W-2 and 1099 forms provided by alleged "taxpayers" in determining the amount of an assessment or corrections to the amount thereof.			
If a person does not make a return, the Secretary may do so based on <u>admissible</u> evidence available to him that is signed under penalty of perjury as required by <a href="#">26 USC §6065</a> . Where there is no admissible evidence signed under penalty of perjury, there can be NO assessment. A person must be presumed innocent until proven guilty with a preponderance of admissible evidence.	<a href="#">26 USC §6020(b)</a>		
Substitute for Returns (SFRs) may NOT be done using any variation of the IRS 1040 form, including 1040, 1040A, 104NR, 1040EZ, etc for people in states of the Union. The reason for this is the constraints imposed by the Constitution.	<a href="#">26 USC §6020(b)</a>		<a href="#">IRM 5.1.11.6.8</a> ; <a href="#">Const. Art 1, Section 9, Clause 4</a> <a href="#">Art. 1, Section 2, Clause 3</a>
<b>AMOUNT OF ASSESSMENT</b>			
All " <u>gross income</u> " in connection with an assessment under Subtitle A of the I.R.C. must be "effectively connected with a <u>trade or business</u> " (public office), excepting that documented under <a href="#">26 USC 871(a)</a> accrued to "nonresident aliens".	<a href="#">26 USC §871(b)</a> ; <a href="#">26 USC §7701(a)(31)</a> ; <a href="#">26 USC §864(b)(1)(A)</a> ; <a href="#">26 USC §864(c)(3)</a> ; <a href="#">26 USC §1402(a)</a> <a href="#">26 USC §861(a)(3)(C)(i)</a>	<a href="#">26 CFR §1.1-1(a)(2)(ii)</a> <a href="#">26 CFR §1.861-8(f)(1)</a>	
Foreign earned income is not includible in "gross income"	<a href="#">26 USC §911(a)</a>		
A person who does not have a "voluntary withholding agreement" in place and who is not a federal "employee" as defined under 26 CFR §31.3401(c)-1 is incapable of earning " <u>wages</u> ". A W-4 form executed under involuntary duress does not count as a "voluntary withholding agreement". Therefore, the amount reported on a W-2 form in block 1 for such a person must be zero. Any W-2 forms which violate this requirement are invalid and must be corrected using an <a href="#">IRS form 4852</a>	<a href="#">26 USC §3402(p)</a>	<a href="#">26 CFR 31.3402(p)-1(b)</a>	
Assessment must be IN ADDITION to an existing tax liability for a particular year. No tax liability or evidence of liability means penalties cannot be administered. This is because a person must be subject to the code and a "taxpayer" before the penalty provisions of the code can be applied	<a href="#">26 USC §6671(a)</a>	<a href="#">26 CFR §301.6671-1(a)</a>	
Penalties can only be made against "officer or employee of a corporation, or a member or employee of a partnership"	<a href="#">26 USC §6671(b)</a>	<a href="#">26 CFR §301.6671-1(b)</a>	
IRS employees DO NOT have statutory or regulatory authority to manufacture evidence. All evidence used upon which "gross income" is based must come from a third party and must be provided under penalty of perjury.	<a href="#">26 USC §6065</a>		

**REMEMBER:** America counts on our “public servants” to obey the law by respecting the careful limits it places on their authority!

“Every citizen of the United States is supposed to know the law..”

[U.S. Supreme Court in *Pierce v. United States*, 7 Wall (74 U.S. 169) 666 (1869)]

The Supreme Court implies above that **any citizen who does not know or respect the law is a BAD citizen**. The last word in “Internal Revenue Service” is “SERVICE”, and we emphasize that the person you serve is the “public”, and not your own pocketbook. If you obey and respect the law by providing a detailed response to this inquiry, then we will emulate your behavior by paying the monies you say we owe, provided that the assessment was lawful and done completely consistent with enacted positive law, implementing regulations, and internal bureau policies and procedures. If you broke the law, then we would be committing treason to help you or do what you say.

### **EQUAL PROTECTION OF THE LAW:**

The following excerpts are statements about the requirement for “equal protection of the law” guaranteed to every American, and especially in this circumstance. READ AND HEED

“The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in *Yick Wo v. Hopkins*, [118 U.S. 356, 369](#), 6 S. Sup. Ct. 1064, 1071: **‘When we consider the nature and the theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power.’** The first official action of this nation declared the foundation of government in these words: ‘We hold these truths to be self-evident, [\[165 U.S. 150, 160\]](#) 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.’ While such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence. **No duty rests more imperatively upon the courts [and government agencies] than the enforcement of those constitutional 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)]

“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 intrust 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 [nontaxpayer] into guilt [taxpayer], 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.’** <sup>3</sup>  
[Dall. 388.](#)”

[*Sinking Fund Cases*, [99 U.S. 700](#) (1878)]