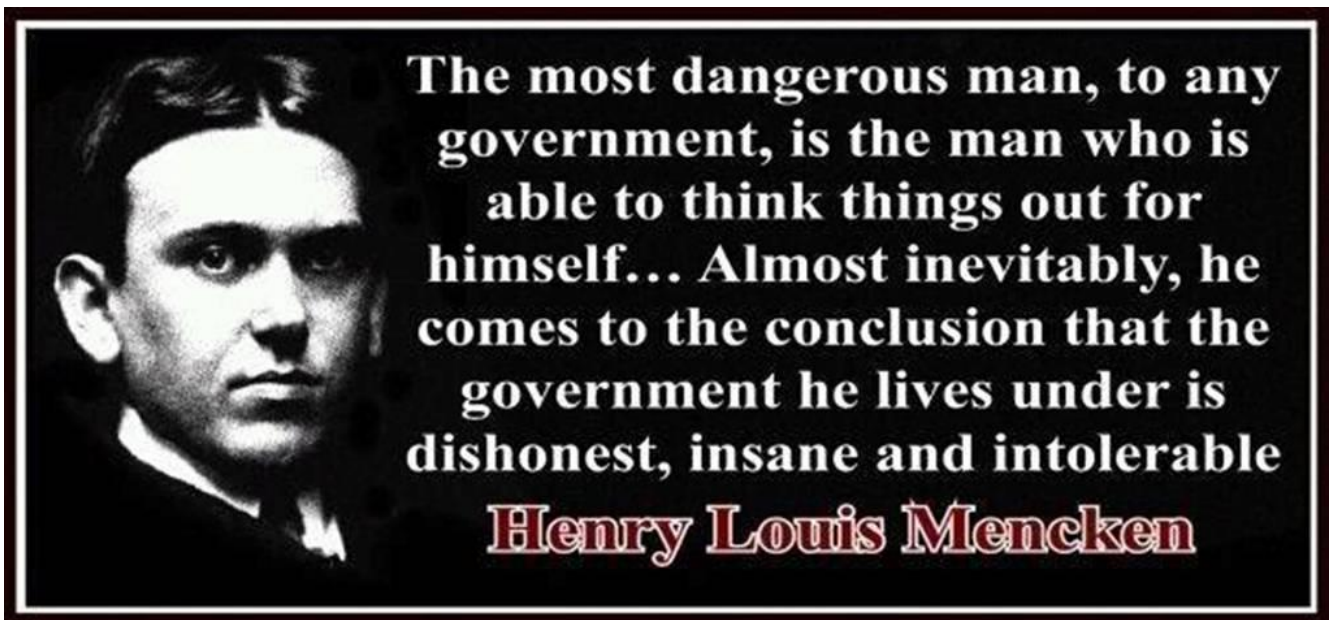


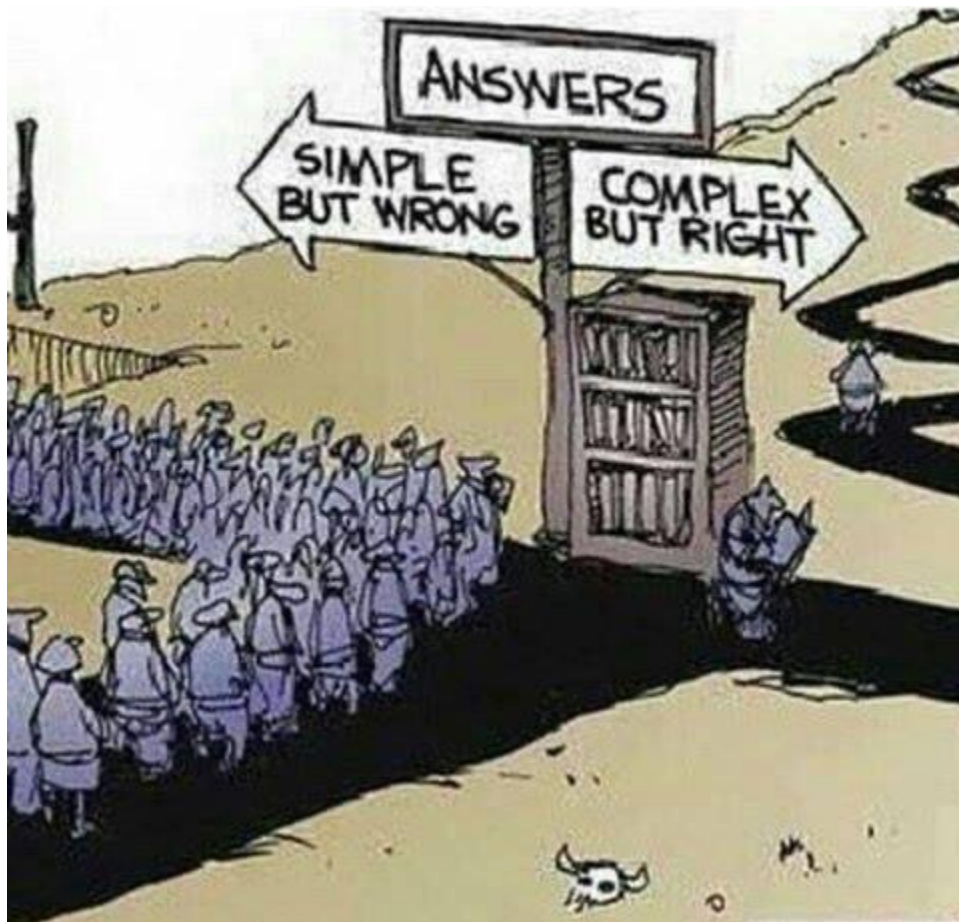
# THIRD RAIL GOVERNMENT ISSUES

**“For this is the will of God, that by doing good you may put to silence [CANCEL ECONOMICALLY and silence legally using Third Rail Issues as your weapon] the ignorance of foolish [and PRESUMPTUOUS, Form #05.017] men—as free, yet not using liberty [self-ownership] as a cloak [protection] for vice [irresponsibility], but as bondservants [representatives, agents, and straw men, Form #05.037] of God [ONLY, and never Caesar]. Honor all people. Love the brotherhood. Fear God. Honor the king.”**  
**[1 Peter 2:15, Bible, NKJV]**



## DEDICATION

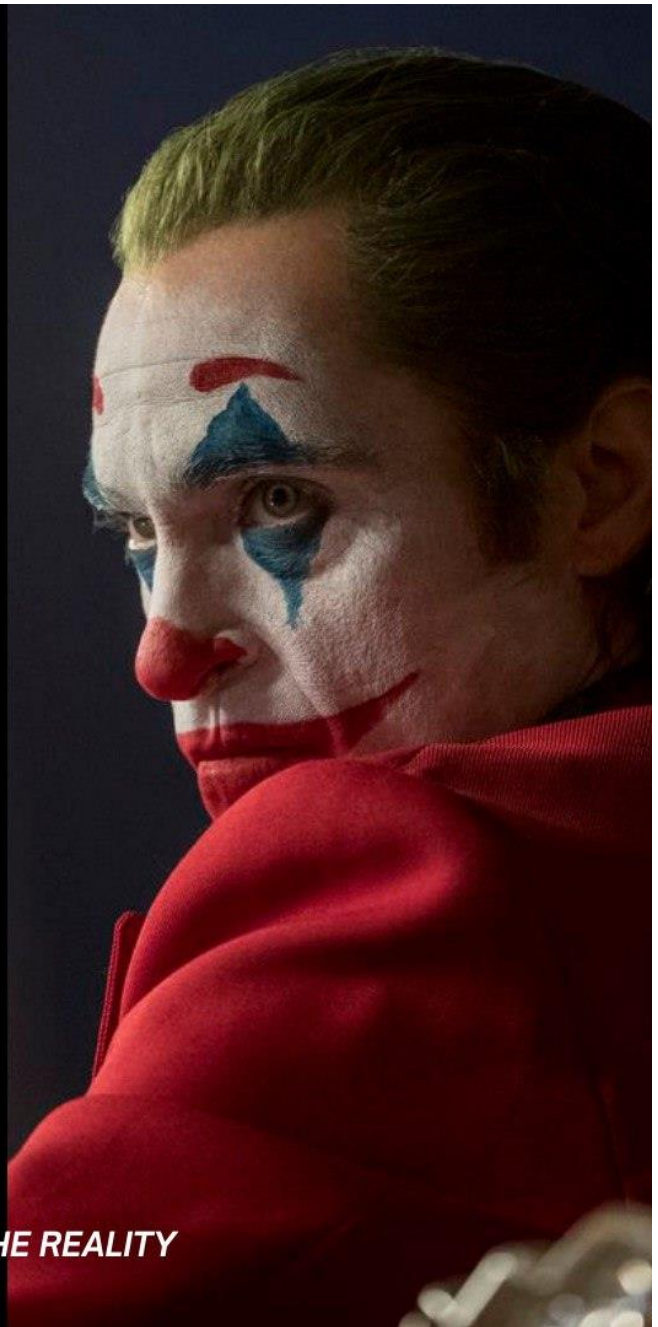






**Most people  
don't really want  
the truth.  
They just want  
constant  
reassurance that  
what they believe  
is the truth.**


**FACE THE REALITY**



**This is not the end of  
the world.**

**It is the end of the  
illusion.**

**-Humberto Braga**

A scenic view of a lake with a wooden walkway and autumn foliage. The text is overlaid on the image.

The one permanent emotion  
of the inferior man is fear -  
fear of the unknown, the  
complex, the inexplicable.  
What he wants above  
everything else is safety.

H. L. Mencken

BrainyQuote®

# What Is Premeditated Ignorance?

*Premeditated Ignorance is the quality or condition of deliberate unawareness. It is when people do not know because they do not want to know. For, if they did know, they would have to take responsibility for the knowledge; and, they would thereby be required to renegotiate their identity and to relinquish the status, privilege, and authority, that are derived from the false order of knowledge. At the very least, they would be compelled to leave their comfort zone.*

*"In every government on earth is some trace of human weakness, some germ of corruption and degeneracy, which cunning will discover, and wickedness insensibly open, cultivate and improve."*

*[Thomas Jefferson: Notes on Virginia Q.XIV, 1782. ME 2:207]*

*"Ideas are more powerful than guns. We would not let our enemies have guns, why should we let them have ideas."*

*[Joseph Stalin]*

*"Truth is hate to those who hate the truth. And that is the truth."*

*[Anonymous]*

*"There is nothing so powerful as truth, and often nothing so strange."*

*[Daniel Webster]*

*"In a time of universal deceit, telling the truth is a revolutionary act."*

*[George Orwell, Author]*

*"Strange times are these in which we live when old and young are taught in falsehood's school. And the one man who dares to tell the truth is called at once a lunatic and fool."*  
[Plato]

*"The most dangerous man, to any government, is the man who is able to think things out for himself, without regard to the prevailing superstitions and taboos. Almost inevitably he comes to the conclusion that the government he lives under is dishonest, insane and intolerable, and so, if he is romantic, he tries to change it. And even if he is not romantic personally he is very apt to spread discontent among those who are."*  
[H.L. Mencken, writing in Smart Set magazine, December 1919]

*"The only new thing in this world is the history you do not know."*  
[President Harry S. Truman]

*"**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]

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# **1 Introduction**

There is a plethora of concepts that judges are loath to allow juries to hear or discuss in the courtroom or bureaucrats to allow their constituents to hear and know. The purpose of this document is to describe the most important concepts that are the cause of most of the unjust oppression by governments.

After examining IRS publications and rulings of the federal courts affecting the use of what we call the Nonresident Alien Position, several subjects clearly emerge which are Third Rail Issues that are anathema to discuss. We define a Third Rail Issue as one in which discussing it:

1. Can get you fired.
2. Can cause you not get promoted.
3. Can cause you to get a pay cut.
4. Can make your job more difficult or time consuming to do.
5. Can cause you or your employer or your business to lose revenue.
6. Can undermine your own prestige, power, or importance or that of your employer or business.
7. Can slander your credibility or reputation or that of your employer or business.
8. Can force you or your employer or business to accept legal or financial responsibility for your past misconduct.
9. Can cause you, your business, or your employer to lose customers.
10. Can get you criminally prosecuted.

The most important skill that any animal, including humans, must FIRST learn is how to preserve their own life and autonomy. Animals have only two objectives: Minimize pain or harm and maximize pleasure, in that order. Avoiding Third Rail Issues fits in the Minimize Pain or Harm category. Unfortunately, avoiding Third Rail Issues at all costs by putting self preservation above that of the collective good ultimately and usually causes and promotes harmful, immoral, and criminal behavior on a large scale, and especially for people in the legal and government professions who are supposed to put the collective good above their own personal interest.

## **2 Why this information is VERY important**

Third Rail Government Issues are things the government CANNOT or WILL NOT discuss, mention in their publications, legislate on, publish regulations about, or even mention in court rulings. This is because any attempt to discuss these things would inevitably have HUGE, immediate, and negative economic or commercial implications. Because government won't discuss such things, these subjects literally become a BLACK HOLE from which no light, sound, matter, statutes, regulations, publications, or information escapes.

In the presence of such a LITERAL "Black Hole" of information about such subjects, it is literally IMPOSSIBLE for you as someone interested in defending your constitutional rights to receive LEGAL NOTICE of WHEN or HOW you surrendered those rights and thus CONSENSUALLY converted them from PRIVATE to PUBLIC. Understanding this subject is VERY important because without said notice, any attempt to enforce laws or regulations or court precedent that impair or take PRIVATE rights or PRIVATE property that have never been directly addressed or mentioned in said laws or regulations becomes ILLEGAL, a tort, a violation of due process of law, and a taking of property without consent or compensation in violation of the Fifth Amendment.

The most basic element of "due process of law" is the requirement for "reasonable notice" to the public of the laws they have a legal duty and obligation to obey. By "public" we mean people or entities that are VOLUNTARILY domiciled within the forum and thus CONSENTING parties to the CIVIL statutory "social compact". We allege that this CIVIL statutory "social compact" is in fact a Private Membership Association (PMA) that can have the "force of law" only against consenting member. The concept of "reasonable notice" is referred to by the courts with many various phrases, such as:

1. "fair warning".
2. "fair notice".
3. "due notice".
4. "notice and opportunity".

The Constitution nowhere explicitly mentions this requirement but it is a requirement that both state and federal courts have consistently implied as a basic right of everyone. That “reasonable notice” or “due notice” or “fair notice” can take many forms. The method of giving formal notice of CIVIL legal obligations is the Federal Register. Anything not published in the Federal Register by default is limited in its ability to enforce to people WITHIN the government ONLY. By this we mean that it is limited to PUBLIC officers on official business and PUBLIC property. This is discussed at length in:

Challenging Jurisdiction Workbook, Form #09.082  
<https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>

Those who understand Third Rail Government Issues and the requirement for reasonable notice can use these two powerful concepts in their defense when targeted for government enforcement actions whereby they can successfully challenge jurisdiction and get the enforcement action DISMISSED as unconstitutional. Below is such an example of the use of this approach from our 1040-NR Attachment, Form #09.077:

4. Congress has never expressly:

4.1 Defined statutory “gross income” in 26 U.S.C. §61 as expressly including my personal labor. I don’t consent to labor for you for free and forcing me to do so or to pay income tax on my labor is slavery in violation of the Thirteenth Amendment.

4.2 Defined “trade or business” in 26 U.S.C. §7701(a)(26) to expressly include PRIVATE activities within the states mentioned in the Constitution. The Supreme Court held that Congress cannot authorize such activities within constitutional states. “Congress cannot authorize 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)]. It would be treason and a violation of Article 4, Section 4 to help you CIRCUMVENT such restrictions by my own consent or actions to help you commercially INVADE the states under the color of law but without the actual authority of law.

4.3 Defined the geographical “United States” in 26 U.S.C. §7701(a)(9) and (a)(10) to include the exclusive jurisdiction of states of the mentioned in the Constitution.

4.4 Defined the geographical “States” or “the States” in 26 U.S.C. §7701(a)(10) or 4 U.S.C. §110(d) to include the exclusive jurisdiction of the states mentioned in the Constitution.

4.5 Defined the civil statutory “person” against whom civil or criminal enforcement may be made under 26 U.S.C. §6671(b) and 26 U.S.C. §7343 respectively to expressly include a mere private human being who is not a public federal instrumentality by consent and I don’t consent.

4.6 Authorized enforcement (distrain) under 26 U.S.C. §6331(a) against anything other than government instrumentalities, which I am NOT.

4.7 Imposed a statutory liability to pay income tax under 26 U.S.C. Subtitle A or C against anything other than withholding agents paying “nonresident aliens” in 26 U.S.C. §1461 which I am not. 26 C.F.R. §1.1-1(a) uses “liable to” but not “liable for” in order to impose a valid statutory liability. The Secretary of the Treasury in writing this regulation to include “liable to” also exceeded the scope of the statute in doing so and thus even this is not a valid liability.

5. Under the Rules of Statutory Construction and interpretation, everything not expressly defined or legislatively created is purposefully excluded. My domicile and location during this taxing period clearly place me and my property OUTSIDE of ALL of the above and therefore EXCLUDED but not statutorily “EXEMPT” (privileged). “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 (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. The constitutional requirement for “reasonable notice” mandates that I must have clear and unambiguous NOTICE that I am “expressly included” in any of the groups targeted for tax or that my PRIVATE property is included. I have received NO SUCH NOTICE. See:

6.1 Requirement for Reasonable Notice, Form #05.022; <https://sedm.org/Forms/05-MemLaw/ReasonableNotice.pdf>.

6.2 Challenging Jurisdiction Workbook, Form #09.082; <https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>.

7. Under the separation of powers, judges are not legislators and thus are not constitutionally authorized to add things to statutory definitions that do not expressly appear to solve any of the above constitutionally fatal infirmities within the Internal Revenue Code. No court case cite you might try to provide can therefore solve ANY of the above problems, so don't even bother.

[1040-NR Attachment, Form #09.077, Section 13: Simplified Summary of My Position; <https://sedm.org/Forms/09-Procs/1040NR-Attachment.pdf>]

The above essentially establishes that they are trying to tax or regulate people outside their jurisdiction who are therefore PRIVATE and FOREIGN. As such, the enforcement action must as a bare minimum be terminated administratively or dismissed judicially. Further, those instigating it are engaging in a constitutional tort for which they surrender official, judicial, and sovereign immunity.

This same approach, by the way, is well documented in the context of the State Action Immunity Doctrine of the U.S. Supreme Court, in fact. See:

*Catalog of U.S. Supreme Court Doctrines*, Litigation Tool #10.020, Section 5.11  
<https://sedm.org/Litigation/10-PracticeGuides/SCDoctrines.pdf>

Public officers violating people's constitutional or natural rights are engaging in tortious activity for which they can be sued. When these public officers are sued for violation of rights, they have frequently claimed as a defense that they did not receive the required "reasonable notice" through statutes or court cases that such activities are a violation of rights. If errant public officers can use such a defense when they are sued for violation of rights, then under the concept of equal protection and equal treatment, you can use it as a defense against THE VERY SAME attempts by them to violate your constitutional rights by engaging in ILLEGAL enforcement activities. In effect, you are blackmailing them with the same defense that they use against you. The following FUNNY video on our site actually discusses the implications of doing exactly that, in fact:

*Illegal Parody of the Government*, SEDM  
<https://sedm.org/illegal-parody-of-the-government/>

### **3 Consequences of Third Rail Issues**

The desire to avoid remedy for Third Rail Issues can lead to the following behaviors by the legal and tax profession:

1. Equivocation about key words of art in statutory terminology.
2. Judges or government prosecutors refusing to define the meaning or context of key "words of art" during litigation.
3. Refusing to hear court appeals dealing with Third Rail Issues. This is done at the U.S. Supreme Court level using the Writ of Certiorari Act, 28 U.S.C. §1257. That act was introduced by former U.S. President Taft then acting as a U.S. Supreme Court Chief Justice. Taft was also the person who proposed the Sixteenth Amendment and got it FRAUDULENTLY ratified. The reason he introduced this act is to allow the Legislative Branch and the Judicial Branch to engage in a criminal and unconstitutional conspiracy to NOT hear appeals dealing with the constitutionality of income tax enforcement in states of the Union. You can read about this FRAUD in:
  - 3.1. *Citizenship Status v. Tax Status*, Form #10.011, Section 15.2: Geographical definitions  
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
  - 3.2. *Taxation Page*, Section 13: 16th Amendment, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/taxes.htm>
  - 3.3. *Great IRS Hoax*, Form #11.302, Sections 3.8.11 and 3.8.12  
<https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
  - 3.4. *Great IRS Hoax*, Form #11.302, Section 6.7.1: 1925: William H. Taft's Certior Act of 1925. President Taft's SCAM to make the income tax INTERNATIONAL in scope by DENYING all appeals relating to it so the Supreme Court wouldn't have to rule on the illegal enforcement of the income tax.  
<https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
  - 3.5. *The Law that Never Was*, William Benson. Book about the FRAUDULENT ratification of the Sixteenth Amendment.
  - 3.6. *Congressional Debates on the Sixteenth Amendment*, Family Guardian Fellowship  
<https://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf>
4. Enacting statutes like the Declaratory Judgements Act, 28 U.S.C. §2201 so that judges are not allowed to issue declaratory judgements dealing with Third Rail Issues, their affect on your civil status, or the criminal identity theft they ultimately implement. This act cannot lawfully be used to cause a court to NOT address a constitutional violation,

so those it is invoked against must be kidnapped from the protections of the Constitution in a state of the union into federal zone jurisdiction through criminal identity theft as described below:

Identity Theft Affidavit, Form #14.020

[https://sedm.org/Forms/14-PropProtection/Identity Theft Affidavit-f14039.pdf](https://sedm.org/Forms/14-PropProtection/Identity%20Theft%20Affidavit-f14039.pdf)

5. Compartmentalization of administrative personnel dealing with the public so they are not educated about the subjects of equivocation and identity theft at the heart of the administrative state's illegal extraterritorial enforcement. This is done mainly by:

5.1. Hiring personnel with no legal knowledge.

5.2. Telling them to follow defective or incomplete administrative procedures instead of reading the statutes or regulations and following those.

5.3. Firing those who point out defects or omissions in the procedures that omit Third Rail Issues and thereby violate the law. This is done to protect "plausible deniability" of existing workers so that they cannot be criminally prosecuted once the illegal enforcement activity is exposed.

More on the administrative State at:

Administrative State: Tactics and Defenses Course, Form #12.041

<https://sedm.org/LibertyU/AdminState.pdf>

6. Firing or persecuting people who expose their employer for doing any of the above. This happened with form IRS Criminal Investigator Joe Banister. This also happened with Ex IRS Agent and Fraud Investigator Sherry Jackson, whose house was raided to seize and destroy all the evidence in her possession of government FRAUD.
7. Selective prosecution of those who expose the hiding or avoidance of Third Rail Issues.
8. Court Rulings relating to Third Rail Issues:
- 8.1. Picking the weakest non-Third Rail issue you raise, discussing that ONLY and completely ignoring everything else. Red herring approach.
- 8.2. Making court rulings "unpublished" so that they cannot enter the public record and be attacked by other litigants. See: <http://nonpublication.com>.
- 8.3. Speaking in Latin when dealing with Third Rail Issues so that people will not understand the significance.
- 8.4. Refusing to discuss the third rail issues in the court ruling. The court docket does, but it is inaccessible for public consumption without great additional effort. This happened in the famous case of Cook v. Tait, 265 U.S. 47 (1924). See:

Cook v. Tait, 265 U.S. 47 (1924), Citizenship of George W. Cook, Exhibit #01.025

<https://sedm.org/Exhibits/EX01.025-CookVTait-Citizenship.pdf>

When you layer on top of the above the introduction of equivocation into the written statutes motivated primarily out of greed and corruption, you end up with a HUGE barrier to those exposing or litigating Third Rail Issues as documented in:

Legal Deception, Propaganda, and Fraud, Form #05.014

<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

God has unequivocally declared that those who AVOID confronting, litigating, talking about, or fixing Third Rail Issues bring a CURSE upon society. Are you LISTENING, judges and the Department of Injustice? The passage below describes the injurious effect of implementing ANY kind of privilege in society that would create or enforce inequality or hierarchies. All of the Third Rail Issues discussed in this document deal EXCLUSIVELY with implementing or expanding privileges and franchises that destroy equality and erect hierarchies that corrupt society and violate the constitution.

**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**



1 does not respect the elderly [assassinates them by denying them healthcare through bureaucratic delays on an Obamacare waiting  
2 list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they shall eat the increase of  
3 your livestock and the produce of your land [with "trade or business" franchise taxes], until you [and all your property] are destroyed  
4 [or STOLEN/CONFISCATED]; they shall not leave you grain or new wine or oil, or the increase of your cattle or the offspring of  
5 your flocks, until they have destroyed you.  
6 [Deut. 28:43-51, Bible, NKJV]

7 A description of the process used to implement franchises to corrupt societies is summarized in the following article:

[How Scoundrels Corrupted Our Republican Form of Government](https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepGovt.htm), Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepGovt.htm>

8 We also remind our readers that the U.S. Congress has defined a "communist" in the law as someone who positively refuses  
9 to recognize constitutional or statutory limits upon their authority.

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

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

40 The MAIN method of AVOIDING such limits is:

- 41 1. Make a profitable business called a "franchise" out of ALIENATING rights that the Declaration of Independence says  
42 are UNALIENABLE. This is a violation of fiduciary duty of public servants to protect PRIVATE property that is the  
43 origin of the reason for even creating government to begin with. Everything beyond that involves a criminal financial  
44 conflict of interest in violation of 18 U.S.C. §208, and 28 U.S.C. §144 and §455 (in the case of judges) and makes the  
45 government into an ANTI-government and a de facto government. The income tax, by the way, constitutes such a  
46 franchise. See:

[Government Corruption: Causes and Remedies Course](https://sedm.org/GovCorruption/GovCorruption.pdf), Form #12.026  
<https://sedm.org/GovCorruption/GovCorruption.pdf>

- 47 2. Destroy the separation of legislative powers between the states and national governments.  
48 3. Make everyone in the states of the Union believe through equivocation that they are subject to federal civil statutes.  
49 4. Invade the states using unconstitutional commercial and taxable franchises in violation of Article 4, Section 4.  
50 5. Literally kidnap people in the constitutional states into federal civil jurisdiction by abusing equivocation using key  
51 words of art. See:

[Identity Theft Affidavit](https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-f14039.pdf), Form #14.020  
[https://sedm.org/Forms/14-PropProtection/Identity\\_Theft\\_Affidavit-f14039.pdf](https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-f14039.pdf)

6. Make it LOOK like the people consented individually to all the above by making that consent INVISIBLE, refusing to acknowledge how it is given, and refusing to provide forms and procedures to WITHDRAW consent. By “invisible consent”, we mean IMPLIED consent given through ACTION rather than EXPRESS words. See:

Hot Issues: Invisible Consent\*, SEDM  
<https://sedm.org/invisible-consent/>

The elimination of all the above unconstitutional and illegal abuses would immediately result from exposing and prosecuting and enforcing all of the Third Rail Issues in this document. To the extent that anyone in the government, the courts, or the legal profession INTERFERES with doing so, they are proven communists as evidenced in the above definition and as further described in the following:

1. De Facto Government Scam, Form #05.043  
<https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>
2. Hot Issues: Fake/De Facto Government, SEDM  
<https://sedm.org/fake-de-facto-government/>
3. Government Corruption, Form #11.401  
<https://sedm.org/home/government-corruption/>
4. Your Irresponsible, Lawless, and Anarchist Beast Government, Form #05.054  
<https://sedm.org/Forms/05-MemLaw/YourIrresponsibleLawlessGov.pdf>

## **4 Third Rail Subject Matters**

### **4.1 Jurisdiction**

The following subsections deal with the origin and extent of government jurisdiction over human beings.

#### **4.1.1 Definitions of “foreign”, “foreign country”, “foreign law”, and “foreign state”**

The separation of powers at the heart of the Constitution is the main thing that protects your rights, according to the U.S. Supreme Court:

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

*“The people of the United States, by their Constitution, have affirmed a division of internal governmental powers between the federal government and the governments of the several states-committing to the first its powers by express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by reservation, ‘the powers not delegated to the United States by the Constitution, nor prohibited by it to the States.’ The Constitution thus affirms the complete supremacy and independence of the state within the field of its powers. Carter v. Carter Coal Co., 298 U.S. 238, 295, 56 S.Ct. 855, 865. The federal government has no more authority to invade that field than the state has to invade the exclusive field of national governmental powers; for, in the oft-repeated words of this court in Texas v. White, 7 Wall. 700, 725, ‘the preservation of the States, and the maintenance of their governments, are as much within the design and care of the Constitution as the preservation of the Union and the maintenance of the National government.’ The necessity of preserving each from every form of illegitimate intrusion or interference on the part of the other is so imperative as to require this court, when its judicial power is properly invoked, to view with a careful and discriminating eye any legislation challenged as constituting such an intrusion or interference. See South Carolina v. United States, 199 U.S. 437, 448, 26 S.Ct. 110, 4 Ann.Cas. 737.”*

*[Steward Machine Co. v. Davis, 301 U.S. 548 (1937)]*

The separation of powers is further exhaustively discussed in:

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

1 The sovereignty, independence, and legal separation between the states and the federal government in relation to each other  
2 gives rise to the notion that the two are “legislatively foreign” but not “constitutionally foreign” with respect to each other.  
3 By foreign, we mean sovereign and not subject to the laws of the other. The following article examines the relationship  
4 between “sovereign” and “foreign”, in fact:

“Sovereign”=“Foreign”, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Freedom/Sovereignty/Sovereign=Foreign.htm>

5 There are a few exceptions to this legal separation, and all of them are called “subject matter jurisdiction” by the courts.  
6 Areas in which subject matter jurisdiction exists within constitutional state are all enumerated in Article 1, Section 8 of the  
7 United States Constitution. Everything subject matter not in this list is definitely and certainly “legislatively foreign”.

8 The U.S. Government is a corporation consisting of nothing more than property and offices. The property and offices that  
9 make up the national government describe where the “government” itself extends. Without both, there is no government.  
10 The public offices themselves that make up the government are limited as to WHERE they can geographically be exercised:

11 [4 U.S. Code §72 - Public offices; at seat of Government](#)

12 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise*  
13 *expressly provided by law.*

14 Even in the case of subject matter jurisdiction, we must consider how it operates. The U.S. Constitution is a trust which  
15 grants the trustee public officers in the District of Columbia with the authority to manage the trust corpus, consisting of the  
16 community property of the nation. The offices themselves are ALSO public created by and owned by the national government  
17 as part of the trust corpus. Everything else is foreign and must be “left alone” as justice itself dictates, unless a crime or  
18 injury is involved to the property or offices.

19 PAULSEN, *ETHICS* (Thilly's translation), chap. 9.

20 **“Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the lives and interests**  
21 **of others, and, as far as possible, hinders such interference on the part of others.** *This virtue springs from the individual's respect*  
22 *for his fellows as ends in themselves and as his co equals. The different spheres of interests may be roughly classified as follows: body*  
23 *and life; the family, or the extended individual life; property, or the totality of the instruments of action; honor, or the ideal existence;*  
24 *and finally freedom, or the possibility of fashioning one's life as an end in itself. The law defends these different spheres, thus giving*  
25 *rise to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To violate the rights, to interfere with*  
26 *the interests of others, is injustice. All injustice is ultimately directed against the life of the neighbor; it is an open avowal that the*  
27 *latter is not an end in itself, having the same value as the individual's own life. The general formula of the duty of justice may therefore*  
28 *be stated as follows: Do no wrong yourself, and permit no wrong to be done, so far as lies in your power; or, expressed positively:*  
29 *Respect and protect the right.”*  
30 *[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2]*

31  
32 *“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance*  
33 *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*  
34 *are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations.*  
35 **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued**  
36 **by civilized men.”**  
37 *[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper, 494 U.S. 210 (1990)]*

38 **“Justice is the end of government. It is the end of civil society.** *It ever has been, and ever will be pursued, until it be obtained, or*  
39 *until liberty be lost in the pursuit.”*  
40 *[James Madison, The Federalist No. 51 (1788)]*

41 *“Do not strive with [or try to regulate or control or enslave] a man without cause, **if he has done you no harm.**”*  
42 *[Prov. 3:30, Bible, NKJV]*

43 Employees of the national government are loathe to discuss the “foreign” nature of the states in relation to the federal  
44 government. The reason is clear: The states are “cookie jars” and they like to reach into the cookie jar and steal stuff stealthily  
45 through equivocation and sophistry. If the lines of legal demarcation and legal separation between these sovereignties are  
46 clear and unambiguous, the skulduggery of judges and legislators and executive branch employees to STEAL private property  
47 becomes clear and can easily be prosecuted by even the most uninformed jury. Executive, Legislative, and Judicial Branch

employees therefore unavoidably equivocate over this “foreign” relationship between the states and the federal government as a way to protect their own efforts to destroy the separation of powers and stealthily STEAL from people in states of the Union by overstepping their legal authority. The more legally ignorant the public is, the easier this process of STEALING and equivocation becomes. Below are the key legal terms they use to implement this THEFT, by obfuscating the definition or the context of the terms:

1. “United States”.
2. “State”.
3. “foreign”.
4. “foreign country”.
5. “foreign state”.
6. “foreign law”.
7. “citizen”
8. “resident”.

If you want to see just how much equivocation there is in the above terms, see:

1. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “United States”  
<https://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>
2. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “State”  
<https://famguardian.org/TaxFreedom/CitesByTopic/State.htm>
3. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “foreign”  
<https://famguardian.org/TaxFreedom/CitesByTopic/foreign.htm>
4. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “foreign country”  
<https://famguardian.org/TaxFreedom/CitesByTopic/ForeignCountry.htm>
5. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “foreign state”  
<https://famguardian.org/TaxFreedom/CitesByTopic/ForeignState.htm>
6. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “foreign laws”  
<https://famguardian.org/TaxFreedom/CitesByTopic/ForeignLaws.htm>
7. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “U.S. citizen”  
<https://famguardian.org/TaxFreedom/CitesByTopic/USCitizen.htm>
8. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “resident”  
<https://famguardian.org/TaxFreedom/CitesByTopic/resident.htm>

The main method of LIMITING government power is with definitions that are limited by 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]

***“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)]

*“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”*  
[Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

*“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)]

Below are the tactics of obfuscation and equivocation which permit and protect STEALING from people in the states by the national government:

### 1. **Legislative Branch:**

- 1.1. Not identifying the context of the term, whether CONSTITUTIONAL or STATUTORY.
- 1.2. Leaving the term undefined in the statutes as a way to “wink” to the judicial branch and write a blank check for judges to define it. Judges are not legislators so they have no authority to write or even expand legal definitions.
- 1.3. If the term could potentially be either GEOGRAPHICAL or POLITICAL, not identifying WHICH of these two contexts is intended in each such use. The most famous abuse of this is found in the definition of “U.S. person” in 26 U.S.C. §7701(a)(30).

You can read more about the above tactics in:

[Legal Deception, Propaganda, and Fraud](https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf), Form #05.014  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

### 2. **Judicial Branch:**

- 2.1. Defining undefined statutory terms.
- 2.2. Misidentifying the context of the statutory term by changing it from STATUTORY to CONSTITUTIONAL or vice versa.
- 2.3. Using dictionary definitions for terms instead of legal definitions.
- 2.4. Having a standing rule in the courthouse that forbids jurors from entering the courthouse law library while serving as jurors. That way they can’t look up the definitions for themselves.
- 2.5. Sanctioning litigants for demanding that the definitions be read to the jury and observed as a limitation upon government enforcement.
- 2.6. Ruling on political issues. Only the political branches consisting of the Executive and Legislative, can entertain “political questions”. Among such political questions is whether someone has a civil status that they don’t want.

See:

[Political Jurisdiction](https://sedm.org/Forms/05-MemLaw/PoliticalJurisdiction.pdf), Form #05.004  
<https://sedm.org/Forms/05-MemLaw/PoliticalJurisdiction.pdf>

- 2.7. Grandstanding over the term by defining it in a case in which the definition was not even at issue.
- 2.8. Using citizenship terms without defining whether they are referring to NATIONALITY or DOMICILE. They want you to believe that BOTH are synonymous as a form of equivocation.

You can read more about the above tactics in:

[How Judges Unconstitutionally “Make Law”](https://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf), Litigation Tool #01.009  
<https://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf>

### 3. **Executive Branch:**

- 3.1. Creating government forms that are deceptive because they do not describe the definition or meaning of terms.
- 3.2. Refusing to take responsibility for the accuracy of government forms or the instructions for preparing them.

You read more about the above tactics in:

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

The love of money is the root of all evil. Therefore the most prevalent place to find the above tactics is in the tax code and the tax profession:

*“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]

Of all the places you will find psychopaths infected with the love of money, it is in the area surrounding taxation. These people are also usually infected with another mental illness as well called “The Dunning Kruger Effect”. See:

[Secular Praise of the Main Virtue of Christianity: HUMILITY](https://sedm.org/secular-praise-of-the-main-virtue-of-christianity-humility/v), SEDM  
<https://sedm.org/secular-praise-of-the-main-virtue-of-christianity-humility/v>

The best way to FORCE corrupt federal actors to deal with their covetousness and mental illness is to define all key “words of art” in all government forms and communications with any government. This way, the definitions become a part of your administrative record and must be entered into evidence in any legal dispute relating to illegal enforcement by the government. That is the tactic this website takes in all our forms and even in our own Disclaimer.



After decades of studying the subject of this section, we conclude the following:

1. The states of the Union and the national government are “legislatively foreign” but not “constitutionally foreign” with respect to each other.
2. The default definition of “State” and “United States” in all federal statutes means:
  - 2.1. The national government in a POLITICAL sense.
  - 2.2. The federal zone in a GEOGRAPHICAL sense.
3. The term “United States” is geographically defined in 26 U.S.C. § 7701(a)(9) and (a)(10) as the “District of Columbia and the States”. However:
  - 3.1. The default definition of “The STATES” is provided in 4 U.S.C. § 110(d) as:

[4 U.S. Code § 110 – The States](#)

*(d) The term “State” includes any Territory or possession of the United States.*

- 3.2. The term “foreign country” is defined in the regulations at 26 C.F.R. § 301.7701(b)-2(b) as INCLUDING “The States” above:

[26 C.F.R. § 301.7701\(b\)-2 - Closer connection exception.](#)

*(b) Foreign country.*

*For purposes of section 7701(b) and the regulations thereunder, the term “foreign country” when used in a geographical sense includes any territory under the sovereignty of the United Nations or a government other than that of the United States. It includes the territorial waters of the foreign country (determined in accordance with the laws of the United States), and the seabed and subsoil of those submarine areas which are adjacent to the territorial waters of the foreign country and over which the foreign country has exclusive rights, in accordance with international law, with respect to the exploration and exploitation of natural resources. **It also includes the possessions and territories of the United States.***

- 3.3. The term “United States” is legally defined in the regulations as EXCLUDING “The States” in 4 U.S.C. § 110(d) above also:

[26 C.F.R. § 301.7701-7 - Trusts—domestic and foreign.](#)

*(3) Definitions.*

*The following definitions apply for purposes of this section:*

*(i) Court.*

*The term court includes any federal, state, or local court.*

*(ii) The United States.*

*The term the United States is used in this section in a geographical sense. Thus, for purposes of the court test, the United States includes only the States and the District of Columbia. See section 7701(a)(9). **Accordingly, a court within a territory or possession of the United States or within a foreign country is not a court within the United States.***

Note in the above that “state” is lower case, implying that it is legislatively FOREIGN in respect to the sovereignty enacting the above interpretive regulation. Note also that the CONSTITUTIONAL states of the Union are NOWHERE mentioned and are therefore purposefully excluded under the rules of statutory construction.

- 3.4. People born and domiciled in ONE of the 4 U.S.C. § 110(d) “States” are identified as “nonresidents, not a citizen of the United States” for the purpose of the ENTIRE Title 26!

[26 U.S. Code § 2209 - Certain residents of possessions considered nonresidents not citizens of the United States](#)

*A decedent who was a citizen of the United States and a resident of a possession thereof at the time of his death shall, for purposes of the tax imposed by this chapter, **be considered a “nonresident not a citizen of the United States” within the meaning of that term wherever used in this title, but only if such person acquired his United States citizenship solely by reason of (1) his being a citizen of such possession of the United States, or (2) his birth or residence within such possession of the United States.***

(Added Pub. L. 86-779, § 4(b)(1), Sept. 14, 1960, 74 Stat. 999.)

4. The “U.S. person” defined in 26 U.S.C. §7701(a)(30) is:

4.1. A national born anywhere in the COUNTRY with a domicile in the statutory geographical “United States” (District of Columbia). This is called a “citizen” in the Internal Revenue Code.

4.2. A foreign national born in a foreign country with a domicile in the statutory geographical “United States” (District of Columbia). This is called a “resident” in the Internal Revenue Code.

State nationals born or naturalized within the exclusive jurisdiction of a constitutional state and domiciled there are NOT INCLUDED in the above. They often DO, however, CONFUSE themselves with the above and in doing so VOLUNTEER to pay income tax because of their legal ignorance mainly. See:

How State Nationals Volunteer to Pay Income Tax, Form #08.024

<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

5. Citizenship terms are the most obfuscated of all terms:

5.1. Citizenship has two components: Nationality and domicile.

5.2. Nationality is non-geographical and POLITICAL. It involves ALLEGIANCE.

5.3. Domicile is always geographical and LEGAL.

6. CIVIL jurisdiction of courts originates from DOMICILE and never NATIONALITY. See Federal Rule of Civil Procedure 17.

7. Income taxation jurisdiction is ALWAYS geographical and based on domicile and NEVER on NATIONALITY. See:

7.1. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002

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

7.2. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “domicile”

<https://famguardian.org/TaxFreedom/CitesByTopic/domicile.htm>

8. Even though the income tax is upon DOMICILE, it:

8.1. Is NOT a tax on YOUR domicile, but upon the domicile of the OFFICE that is the subject of the tax, such as “citizen”, “resident”, “taxpayer”, “person”, etc.

8.2. The OFFICE and the OFFICER have their own independent domiciles that are usually different from each other.

8.3. There must be a CONSENSUAL connection between the OFFICE and the OFFICER. Otherwise, unconstitutional involuntary servitude would be the result in violation of the Thirteenth Amendment.

Proof of the above is found at:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052

<https://sedm.org/Forms/05-MemLaw/ChallengeToIRSEnforcementAuth.pdf>

9. The income tax is NON-GEOGRAPHICAL in the sense that:

9.1. It is upon the domicile of the OFFICE of “citizen”, “resident”, and “taxpayer” that are domiciled in the statutory geographical “United States” (District of Columbia).

9.2. The tax extends wherever the GOVERNMENT extends POLITICALLY, rather than upon a specific GEOGRAPHY.

“Loughborough v. Blake, 18 U.S. 317, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass (or, as appears by the original record, replevin) brought in the Circuit Court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. 216, c. 60, Fed. 17, 1815. It was insisted that Congress could act in a double capacity: in [\*\*\*32] one as legislating [\*260] for the States; in the other as a local legislature for the District of Columbia. **In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under Art. I, sec. 8, giving to Congress the power “to lay and collect taxes, imposts and excises,” which “shall be uniform throughout the [CONSTITUTIONAL] United States[\*\*\*].” inasmuch as the District was no part of the [CONSTITUTIONAL] United States[\*\*\*]. It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States.** The fact that Art. I, sec. 20, declares that “representatives and direct taxes shall be apportioned among the several States . . . according to their respective numbers,” furnished a standard by which taxes were apportioned; but not to exempt any part of the country from their operation. “The words used do not mean, that direct taxes shall be imposed on States only which are [\*\*\*33] represented, or shall be apportioned to representatives; but that direct taxation, in its application to States, shall be apportioned to numbers.” That Art. I, sec. 9, P4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of Columbia, “and will enable Congress to apportion on it its just and equal share of the burden, with the same accuracy as on the respective States. If the tax be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.” It was further held that the words of the ninth section did not “in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the second section require that it shall be extended to all the [\*\*\*777] States. They therefore may, without violence, be understood to give a rule when the territories shall be taxed without imposing the necessity of taxing them.” [Downes v. Bidwell, 182 U.S. 244 (1901)]

10. The income tax is an excise tax upon government PROPERTY, consisting of its offices and its “benefits” and “services”:

Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404\*\* (Member Subscriptions)  
<https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>

11. Areas subject to the exclusive jurisdiction of states of the Union are:

11.1. Legislatively foreign with respect to the national government.

11.2. “Foreign countries” within the GEOGRAPHICAL meaning of 26 C.F.R. §301.7701(b)-1(c).

26 C.F.R. §301.7701(b)-2 (b) Foreign country.

For purposes of section 7701(b) [26 USCS § 7701(b)] and the regulations thereunder, the term “foreign country” **when used in a geographical sense** includes any territory under the sovereignty of the United Nations or a government other than that of the United States. It includes the territorial waters of the foreign country (determined in accordance with the laws of the United States), and the seabed and subsoil of those submarine areas which are adjacent to the territorial waters of the foreign country and over which the foreign country has exclusive rights, in accordance with international law, with respect to the exploration and exploitation of natural resources. It also includes the possessions and territories of the United States.

11.3. NOT “foreign countries” in a POLITICAL sense:

“The term “foreign country” [in its POLITICAL sense] doesn’t include Antarctica or U.S. possessions such as Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Johnston Island. For purposes of the foreign earned income exclusion, the foreign housing exclusion, and the foreign housing deduction, the terms “foreign,” “abroad,” and “overseas” refer to areas outside the United States and those areas listed or described in the previous sentence.  
[IRS Publication 54, 2023, p. 17; SOURCE: <https://www.irs.gov/pub/irs-prior/p54--2023.pdf>]

12. People domiciled within the exclusive jurisdiction of constitutional states are nonresident aliens by default, unless through fraud or mistake they “elect” to be treated as STATUTORY “U.S. person”. See:

12.1. Nonresident Alien Position Course, Form #12.045

<https://sedm.org/LibertyU/NRA.pdf>

12.2. Proof that American Nationals are Nonresident Aliens, Form #09.081

<https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf>

12.3. Rebutted False Arguments About the Nonresident Alien Position When Used by State Nationals, Form #08.031

<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>

13. It is a CRIME for a state national born and domiciled within the exclusive jurisdiction of a constitutional state to “elect” to be treated AS IF they are the STATUTORY “citizen” upon whom the income tax is imposed. See:

Why It’s a Crime for a State National to File a 1040 Income Tax Return, Form #08.021

<https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf>

14. The word “Internal” within the phrase “INTERNAL Revenue Service” means INTERNAL to the national government, not internal to the statutory geographical “United States”. This is described in:

Origins and Authority of the Internal Revenue Service, Form #05.005, Section 2

<https://sedm.org/Forms/05-MemLaw/OrigAuthIRS.pdf>

15. It is a violation of fiduciary duty and a criminal conflict of interest for a government or any officer of the government to:

15.1. Make a profitable business or franchise out of DESTROYING, taxing, regulating, or compromising PRIVATE rights or enticing people to surrender those same inalienable rights. See:

Government Instituted Slavery Using Franchises, Form #05.030

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

15.2. Refuse to protect or even recognize the existence of private rights. This includes:

15.2.1. 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>.

15.2.2. Compelling people to engage in public franchises by forcing them to use Social Security Numbers or refusing to prosecute those who compel their use in violation of 42 U.S.C. §408(a)(8). See:

Resignation of Compelled Social Security Trustee, Form #06.002

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

15.2.3. 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 drivers 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 it PROTECTS 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>

15.2.4. Refusing the DUTY to prosecute employers who compel completing form W-4, which is the WRONG form for most Americans.

15.2.5. 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>.

15.3. 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.

15.3.1. Refusing to provide or hiding forms that allow you to quit franchises and/or telling people they can't quit. For instance, the 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.

15.3.2. Offering "exempt" status on tax forms but refusing to provide or even recognize an "excluded", "not subject", or "nontaxpayer" option. "Exempt" v. "excluded" are completely different and mutually exclusive. See:

15.3.2.1. *Flawed Tax Arguments to Avoid*, Form #08.004, Section 8.13  
<http://sedm.org/Forms/FormIndex.htm>.

15.3.2.2. *Excluded Earnings and People*, Form #14.019  
<https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf>.

15.3.3. 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.

15.3.4. 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](#).

15.4. 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>. 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), 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.

15.5. 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 to begin with. See the following:

*Why the Government Needs Crime*, Family Guardian Fellowship  
<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](#) and [Matt. 23](#). 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, we call to repentance any and all in churches and or governments who engage in such despicable behavior. The behavior is so prevalent in Jesus' time 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](#), which indicates that those who "gather and collect" are sinners. It shouldn't therefore surprise us that one of the charges levied against Jesus was that he was a "tax protester" in [Luke 23:2](#) and that his advocacy was "perverting a nation". See the following:

*Jesus of Nazareth: Illegal Tax Protester*, Ned Netterville

Link1: <http://www.scribd.com/doc/2421538/Jesus-Tax-Protestor#scribd>  
Link 2 (Form #11.306): <https://sedm.org/Forms/11-Research/JesusOfNazareth-IllegalTaxProt.pdf>

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 governments 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.

After writing this section, we had a debate with the Microsoft Copilot built into our Edge Web browser about the subject of this section. The debate begins after the horizontal line:

### You

Is the term "united states" as used in 26 U.S.C. §7701(a)(30) used in its political sense or its geographical sense?

### Copilot

The term “United States” as used in **26 U.S.C. §7701(a)(30)** refers specifically to its **geographical sense**. [It encompasses only the States and the District of Columbia<sup>123</sup>](#). If you encounter this term in a legal context, it pertains to the physical boundaries of the country, not its political divisions or other interpretations. 📖

Learn more

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2 [bing.com](http://bing.com)

3 [uscode.house.gov](http://uscode.house.gov)

4 [lawserver.com](http://lawserver.com)— see less

### You

What evidence proves that is the term "united states" as used in 26 U.S.C. §7701(a)(30) is the geographical sense? 26 C.F.R. §301.7701-7(c)?

### Copilot

The term “United States” as used in **26 U.S.C. §7701(a)(30)** refers specifically to its **geographical sense**. [It encompasses only the States and the District of Columbia<sup>123</sup>](#). [Similarly, 26 C.F.R. §301.7701-7\(c\) confirms that the term “United States” is used in a geographical sense and includes only the States and the District of Columbia<sup>3</sup>](#).

Therefore, both the statutory code and the corresponding regulation consistently define “United States” in a geographical context, referring solely to the physical boundaries of the country, not its political divisions or other interpretations. 📖

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8     9     [govinfo.gov](http://govinfo.gov)

9     10     [law.cornell.edu](http://law.cornell.edu)— see less

10     **You**


11     What evidence do you have to show that "the States" as used in 26 U.S.C. §7701(a)(9) refers to the constitutional states  
12     instead of the statutory states in 4 U.S.C. §110(d)?

13     **Copilot**

14     The term “United States” as used in **26 U.S.C. §7701(a)(9)** is specifically defined in a **geographical sense**. [It includes only  
15     the States and the District of Columbia<sup>123</sup>](#). This definition pertains to the physical boundaries of the country.

16     On the other hand, **4 U.S.C. §110(d)** defines the term “State” more broadly. [It includes not only the constitutional states but  
17     also any Territory or possession of the United States<sup>45</sup>](#). This broader definition encompasses areas beyond the constitutional  
18     states.

19     Therefore, when interpreting tax laws, it’s essential to consider the specific context and the relevant statutory definitions.  
20     While **26 U.S.C. §7701(a)(9)** focuses on the geographical sense, **4 U.S.C. §110(d)** casts a wider net by including territories  
21     and possessions.

22     In summary, the evidence lies in the distinct definitions provided by these statutes, emphasizing either the constitutional states  
23     or a broader scope that encompasses additional territories and possessions. 

24     Learn more

25     1     [law.cornell.edu](http://law.cornell.edu)

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4     5     [law.justia.com](https://www.law.justia.com)

5     6     [uscode.house.gov](https://uscode.house.gov)

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7     8     [uscode.house.gov](https://uscode.house.gov)

8     9     [codes.findlaw.com](https://codes.findlaw.com)— see less

9     **You**

10    There is no definition of "State" that expressly includes constitutional states. By what authority do you interpret as including  
11    constitutional states?

12    **Copilot**

13    You raise a valid point. The interpretation of the term "State" in legal contexts can indeed be nuanced. Let's delve into this  
14    further.

15    The authority for interpreting the term "State" as including constitutional states (i.e., the individual states within the United  
16    States) primarily stems from **judicial decisions** and **legal precedent**. Courts have consistently recognized the constitutional  
17    states as part of the broader definition of "State" in various contexts.

18    Here are some key reasons supporting this interpretation:

19    1.    **Legal Tradition and Precedent:**

- 20        ○ Over time, courts have established a legal tradition that considers the constitutional states as integral  
21        components of the United States.  
22        ○ Decisions in cases involving federal taxation, jurisdiction, and other matters have consistently treated the  
23        states as part of the overall definition of "State."

24    2.    **Textual Interpretation:**

- 25        ○ While statutes may not always explicitly define "State" to include constitutional states, courts often  
26        interpret statutory language in light of the broader legal framework.  
27        ○ The Constitution itself refers to the states as sovereign entities, and this historical context informs judicial  
28        interpretation.

29    3.    **Purpose and Intent:**

- 30        ○ The purpose behind many federal laws is to create a uniform system that applies across the entire country.  
31        ○ Excluding constitutional states from the definition of "State" would undermine this goal and create  
32        inconsistencies.

#### 4. Functional Approach:

- Courts consider the practical implications of excluding constitutional states from the definition.
- For tax administration, regulatory enforcement, and other purposes, treating all states consistently simplifies implementation.

In summary, while the specific wording of statutes may not always expressly include constitutional states, the broader legal context, historical practice, and judicial decisions support their inclusion. It's essential to recognize that legal interpretation involves a blend of textual analysis, precedent, and practical considerations.

Please note that this response is not legal advice, and specific cases may vary. For precise legal guidance, consulting legal professionals or referring to authoritative legal sources is recommended. 📖🔍

#### You

Judges are not legislators who can define anything. The only thing they can interpret "State" to mean is what is therefore expressed in the statutes. To add things to a statutory definition that are not there violates the rules of statutory construction and allows the judge to act as a legislator, which is forbidden by the constitution.

#### Copilot

You raise a valid and important point regarding the role of judges in interpreting statutes. Let's explore this further.

**Statutory interpretation** is indeed a complex process, and the boundaries between judicial interpretation and legislative authority are critical. Here are some key considerations:

##### 1. Judicial Role:

- Judges do not have the power to create new laws or redefine statutory terms. Their primary role is to interpret existing laws and apply them to specific cases.
- When faced with ambiguous language or gaps in statutes, judges must determine the intent of the legislature based on available evidence.

##### 2. Plain Meaning Rule:

- The **plain meaning rule** suggests that courts should give effect to the ordinary and natural meaning of statutory language.
- If the text is clear and unambiguous, judges should apply it as written.

##### 3. Legislative Intent:

- When statutory language is unclear or susceptible to multiple interpretations, judges may consider legislative intent.
- This involves examining legislative history, committee reports, debates, and other contextual information to discern the purpose behind the law.

##### 4. Canons of Construction:

- Courts use various **canons of construction** to guide their interpretation. These canons include principles like the **ejusdem generis** rule (interpreting general terms in light of specific terms) and the **expressio unius est exclusio alterius** rule (mentioning one thing implies the exclusion of others).
- However, canons are not absolute rules; they serve as aids in resolving ambiguities.

##### 5. Avoiding Absurd Results:

- Judges strive to avoid absurd or unreasonable outcomes. If a literal interpretation leads to such results, they may look beyond the plain text.
- The **absurdity doctrine** allows courts to depart from the literal language when necessary.

##### 6. Stare Decisis:

- **Stare decisis** (precedent) plays a crucial role. Courts often follow established precedents unless there are compelling reasons to depart from them.
- Precedents help maintain consistency and predictability in legal decisions.

##### 7. Judicial Restraint:

- Judges exercise restraint by respecting the separation of powers. They avoid substituting their policy preferences for legislative choices.
- If a statute is clear, judges should not rewrite it based on personal views.

1 In summary, while judges do not legislate, they play a vital role in interpreting statutes. Their task is to harmonize the text,  
2 legislative intent, and practical considerations. Striking the right balance ensures both fidelity to the law and adaptability to  
3 changing circumstances.

4 Remember that legal interpretation is multifaceted, and different schools of thought exist. Ultimately, the judiciary's role is  
5 to uphold the rule of law while respecting the constitutional framework. 📖 ⚖️

6 **You**

7 You're defending judicial theft by expanding definitions beyond their statutory context in order to violate the separation of  
8 powers. That's not the rule of law, but the rule of chaos.

9 **Copilot**

10 I apologize if my previous responses caused any frustration or discomfort. As an AI language model, I don't hold opinions  
11 or take sides, but I appreciate your perspective.

12 The balance between judicial interpretation and legislative intent is indeed a complex issue. While judges must adhere to the  
13 rule of law, they also face the challenge of applying statutes to real-world scenarios. Legal systems strive to maintain  
14 consistency, predictability, and fairness while respecting the separation of powers.

15 If you have further questions or need clarification, feel free to ask, and I'll do my best to provide a helpful response. 📖 ⚖️

16 **You**

17 What you suggest is aiding and abetting crime by judges.

18 **Copilot**

19 I apologize if my previous responses caused any frustration. If you have further questions or need clarification, feel free to  
20 ask, and I'll do my best to provide helpful information. 📖 ⚖️

21 **4.1.2 Civil statutes are law that is obligatory for EVERYONE, regardless of whether they**  
22 **consent or not**

23 Real law does not require your consent, either expressly or impliedly:

24 ***Law.** That which is laid down, ordained, or established. A rule or method according to which phenomenon or actions co-exist or*  
25 *follow each other. Law, in its generic sense, is a body of rules of action or conduct prescribed by controlling authority[the*  
26 *"sovereign"], and having binding legal force. United States Fidelity and Guaranty Co. v. Guenther, 281 U.S. 34, 50 S.Ct. 165, 74*  
27 *L.Ed. 683. That which must be obeyed and followed by citizens subject to sanctions or legal consequences is a law. **Law is a solemn***  
28 ***expression of the will of the supreme [sovereign] power of the State.** Calif.Civil Code, §22.*

29 *The "law" of a state is to be found in its statutory and constitutional enactments, as interpreted by its courts, and, in absence of statute*  
30 *law, in rulings of its courts. Dauer's Estate v. Zabel, 9 Mich.App. 176, 156 N.W.2d. 34, 37.*  
31 *[Black's Law Dictionary, Sixth Edition, p. 884]*

32 The above definition presupposes that at least in the context of CIVIL STATUTORY law, it applies to citizens, who are  
33 voluntary members of a community. Such membership is NOT mandatory and is acquired by the combination of being born  
34 in the location and domiciled there as well:

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

38 *"The rights of the individuals are restricted only to the extent that they have been voluntarily surrendered by the citizenship to the*  
39 *agencies of government."*  
40 *[City of Dallas v Mitchell, 245 S.W. 944]*

The implication is that if you don't voluntarily join CIVIL society as a member by electing a domicile, you remain a nonresident from a civil statutory perspective but still must obey the criminal and the common law with or without your consent. This scenario is what the courts call "the social compact".

CIVIL STATUTORY obligations in turn constitute property.

*Property. That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. Fulton Light, Heat & 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 and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.*

*The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong. Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.*

[...]

[Black's Law Dictionary, Fifth Edition, p. 1095]

Imposing CIVIL STATUTORY obligations upon someone in such a way that their services or property are taken, controlled, or the use or enjoyment of their property is interfered with constitute a common law trespass unless they at least consented to a civil statutory domicile and thereby became a STATUTORY citizen. Simply being a CONSTITUTIONAL citizen or merely a "national" does not confer consent of any kind. All such CIVIL STATUTORY obligations are avoidable by avoiding voluntary civil domicile that is their origin. See:

Lawfully Avoiding Government Obligations Course, Form #12.040

<https://sedm.org/LibertyU/AvoidGovernmentObligations.pdf>

#### **4.1.3 Membership in any political or franchise group is how you lose MOST if not ALL of your rights<sup>1</sup>**

A frequent source of debate on this site is the discrimination and inequality imposed by creating and enforcing civil franchises, how this inequality constitutes discrimination, and how it also causes a loss of constitutional rights. In the constitution, all protected "persons", who are all HUMAN BEINGS are treated AND TAXED equally. So how does one become UNEQUAL and how can this inequality be PREVENTED? That is the subject of this article.

In speaking of the loss of constitutional rights at the hands of government, the U.S. Supreme Court has held:

When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain. "A body politic," as aptly defined in the preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good." This does not confer power upon the whole people to control rights which are purely and exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure another. This is the very essence of government, and 125\*125 has found expression in the maxim sic utere tuo ut alienum non laedas. From this source come the police powers, which, as was said by Mr. Chief Justice Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent in every sovereignty, . . . that is to say, . . . the power to govern men and things." Under these powers the government regulates the conduct of its citizens one towards another, and the manner in which each shall use his own property, when such regulation becomes necessary for the public good. In their exercise it has been customary in England from time immemorial, and in this country from its first colonization, to regulate ferries, common carriers, hackmen, bakers, millers, wharfingers, innkeepers, &c., and in so doing to fix a maximum of charge to be made for services rendered, accommodations furnished, and articles sold. To this day, statutes are to be found in many of the States upon some or all these subjects; and we think it has never yet been successfully contended that such legislation came within any of the constitutional prohibitions against interference with private property. With the Fifth Amendment in force, Congress, in 1820, conferred power upon the city of Washington "to regulate . . . the rates of wharfage at private wharves, . . . the sweeping of chimneys, and to fix the rates of fees therefor, . . . and the weight and quality of bread," 3 Stat. 587, sect. 7; and, in 1848, "to make all necessary regulations respecting

<sup>1</sup> Source: Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008, Section 11.6; https://sedm.org/Forms/FormIndex.htm.



hackney carriages and the rates of fare of the same, and the rates of hauling by cartmen, wagoners, carmen, and draymen, and the rates of commission of auctioneers," 9 id. 224, sect. 2.

From this it is apparent that, down to the time of the adoption of the Fourteenth Amendment, it was not supposed that statutes regulating the use, or even the price of the use, of private property necessarily deprived an owner of his property without due process of law. Under some circumstances they may, but not under all. The amendment does not change the law in this particular: it simply prevents the States from doing that which will operate as such a deprivation.

[Munn v. Illinois, 94 U.S. 113 (1877); SOURCE: [https://scholar.google.com/scholar\\_case?case=6419197193322400931](https://scholar.google.com/scholar_case?case=6419197193322400931)]

The term "compact" as used above means CONTRACT. Look it up if you don't believe us. So can the government FORCE you to contract with them? NO! They are created to protect your right to contract or not contract with anyone and everyone, including THEM. If you can't refuse to contract with the government, then you don't own yourself because they can put anything in the contract or "social compact" they want! And what form does this "social compact take"? The civil statutory codes, that's what. Rebut the following if you disagree or be found to agree:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

The above Munn case, however, raises many more questions than it answers, because they are hiding a large part of the truth from the reader, as we will explain later:

1. If the Declaration of Independence says that all just powers of government derive from the consent of the governed, then what exactly constitutes CONSENT in this context?
2. What if one chooses to not consent to ANYTHING the government offers? Would they THEN retain all their constitutional rights and lose none of them to civil statutory regulation?
3. Is it possible to not give up ANY constitutional rights without being punished, ostracized, or targeted for economic sanctions such as those that result from not getting a "RES-IDENT" ID card or a driver license?
4. Exactly WHAT constitutes "membership" that causes a loss of CONSTITUTIONAL or PRIVATE rights? Is it:
  - 4.1. "nationality"?
  - 4.2. "residence"? In the tax code, this is the temporary dwelling place of an ALIEN who is NOT a national or a citizen.
  - 4.3. "domicile"? You can't register to vote without a domicile within the district, and since you can only have one domicile, you can only vote in ONE place at a time. Voters are certainly POLITICAL members of the community by virtue of their ability to vote, but does that imply that they are LEGAL or CIVIL "persons" under the civil code? [Form #05.002](#) proves that they are.
  - 4.4. A VOLUNTARY franchise status such as "spouse" (under the family code), "person", "taxpayer" (under the tax code), driver (under the vehicle code), or "citizen", or "resident" under the civil code?

The only ones in the above list item 4 that ARE consensual are the last three: residence, domicile, and franchise statuses. And we prove in [Form #05.002](#) that 4.2 and 4.3 are a civil statutory protection franchises, so they are a subset of item 4.4 above indirectly. Nationality is NOT consensual, because an act of birth is not an explicit act of consent. "Residence" is consensual in the case of aliens because you don't have to BE in a foreign country if you don't want to. Presence on the territory of a foreign country on the part of an alien is a PRIVILEGE, not a right.

*The reasons for not allowing to other aliens exemption 'from the jurisdiction of the country in which they are found' were stated as follows: 'When private individuals of one nation [states of the Unions are "nations" under the law of nations] spread themselves through another as business or caprice may direct, mingling indiscriminately with the inhabitants of that other, or when merchant vessels enter for the purposes of trade, it would be obviously inconvenient and dangerous to society, and would subject the laws to continual infraction, and the government to degradation, if such individuals or merchants did not owe temporary and local allegiance, and were not amenable to the jurisdiction of the country. Nor can the foreign sovereign have any motive for wishing such exemption. His subjects thus passing into foreign countries are not employed by him, nor are they engaged in national pursuits. Consequently, there are powerful motives for not exempting persons of this description from the jurisdiction of the country in which they are found, and no one motive for requiring it. The implied license, therefore, under which they enter, can never be construed to grant such exemption.'* 7 Cranch, 144.

*In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory with its permission, and of their foreign ministers and public ships of war; and that the implied license, under which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants, for purposes of business or pleasure, can never be construed to grant to them an exemption from the jurisdiction of the country in which they*

1 *are found.* See, also, *Carlisle v. U.S.* (1872) 16 Wall. 147, 155 ; *Radich v. Hutchins* (1877) 95 U.S. 210 ; *Wildenhuis' Case* (1887) 120  
2 U.S. 1, 7 Sup.Ct. 385 ; *Chae Chan Ping v. U.S.* (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.  
3 [*United States v. Wong Kim Ark*, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]

4  
5 *"Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound*  
6 *to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it,*  
7 *they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom,*  
8 *gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less*  
9 *privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the*  
10 *right of perpetual residence given them by the State passes to their children."*  
11 [*The Law of Nations, Vattel*, Book 1, Chapter 19, Section 213, p. 87]

12 So the ONLY thing left that they can be talking about above that might cause a VOLUNTARY surrender of rights are  
13 franchises, which are then defined as temporary GRANTS of government property, keeping in mind that RIGHTS are also  
14 property. On this website, we use the term "franchise" and "privilege" interchangeably. We have never seen a court ruling  
15 that distinguishes the two, and privilege is used in the definition, so they are synonymous for all practical purposes. Below  
16 is the definition:

17 **FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not belong to citizens**  
18 **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**  
19 **royal privilege in the hands of a subject.**

20 A "franchise," as used by Blackstone in defining *quo warranto*, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege  
21 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**  
22 **prescription**, but today we understand a franchise to be some special privilege conferred by government on an individual, natural or  
23 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.

24 **In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised without legislative**  
25 **grant. To be a corporation is a franchise.** The various powers conferred on corporations are franchises. The execution of a policy  
26 of insurance by an insurance company [e.g. **Social Insurance/Socialist Security**], and the issuing a bank note by an incorporated  
27 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  
28 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.  
29 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**  
30 **political rights of subjects and citizens are franchises, such as the right of suffrage. etc.** *Pierce v. Emery*, 32 N.H. 484; *State v.*  
31 **Black Diamond Co.**, 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352.

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

33 *Exclusive Franchise. See Exclusive Privilege or Franchise.*

34 *General and Special. The charter of a corporation is its "general" franchise, while a "special" franchise consists in any rights*  
35 **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,  
36 87 N.E. 443, 22 L.R.A. (N.S.) 420.  
37 [*Black's Law Dictionary, Fourth Edition, pp. 786-787*]

38 Note the phrase "**which does not belong to citizens of country generally of common right**", meaning that it does NOT  
39 apply EQUALLY to everyone in society, but only a SUBSET of people in the society. How then does one join this SUBSET  
40 that are participants in the franchise, one might ask? The answer is that you must have government property or even statutory  
41 privileges in "your hands" to prove that you are a "subject" of the franchise. But WHAT SPECIFIC property exactly are  
42 they referring to?

43 The word "privilege" in the above definition is a code word for grants of government property. A "grant" is a temporary loan  
44 of property with usually civil legal strings or conditions or obligations attached. The property can be demanded to be returned  
45 at any time by the grantor, which would then constitute a revocation of the franchise. Here is an example of the use of these  
46 two words as synonyms by the same court quoted in the lead post:

47 **"We have repeatedly held that the Federal Government may impose appropriate conditions on the use of federal property or**  
48 **privileges and may require that state instrumentalities comply with conditions that are reasonably related to the federal**  
49 **interest in particular national projects or programs.** See, e. g., *Ivanhoe Irrigation Dist. v. McCracken*, 357 U.S. 275, 294 -296  
50 (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.  
51 *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,**  
52 **like all other users, pay a portion of the costs of the benefits they enjoy from federal programs is surely permissible since it is**

1 closely related to the [435 U.S. 444, 462] federal interest in recovering costs from those who benefit and since it effects no  
2 greater interference with state sovereignty than do the restrictions which this Court has approved.”  
3 [Massachusetts v. United States, 435 U.S. 444 (1978); SOURCE:  
4 [https://scholar.google.com/scholar\\_case?case=16842193024599209893](https://scholar.google.com/scholar_case?case=16842193024599209893)]

5 Later in the Munn Case, the same court obtusely admits that this is exactly what they are doing:

6 “The compensation which the owners of property, not having any special rights or privileges from the government in  
7 connection with it, may demand for its use, or for their own services in union with it, forms no element of consideration in  
8 prescribing regulations for that purpose.

9 [. . .]

10 “It is only where some right or privilege [which are GOVERNMENT PROPERTY] is conferred by the government or  
11 municipality upon the owner, which he can use in connection with his property, or by means of which the use of his property  
12 is rendered more valuable to him, or he thereby enjoys an advantage over others, that the compensation to be received by him  
13 becomes a legitimate matter of regulation. Submission to the regulation of compensation in such cases is an implied condition  
14 of the grant, and the State, in exercising its power of prescribing the compensation, only determines the conditions upon which  
15 its concession shall be enjoyed. When the privilege ends, the power of regulation ceases.”  
16 [Munn v. Illinois, 94 U.S. 113 (1877); SOURCE: [https://scholar.google.com/scholar\\_case?case=6419197193322400931](https://scholar.google.com/scholar_case?case=6419197193322400931)]

17  
18 “The State in such cases exercises no greater right than an individual may exercise over the use of his own property when  
19 leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated or implied in the legislation  
20 authorizing its grant, no right is, of course, impaired by their enforcement. The recipient of the privilege, in effect, stipulates  
21 to comply with the conditions. It matters not how limited the privilege conferred, its acceptance implies an assent to the  
22 regulation of its use and the compensation for it.”  
23 [Munn v. Illinois, 94 U.S. 113 (1877); SOURCE: [https://scholar.google.com/scholar\\_case?case=6419197193322400931](https://scholar.google.com/scholar_case?case=6419197193322400931)]

24 So, the source of the government’s ability to enact civil legislation that regulates otherwise private, constitutionally protected  
25 property is the receipt and grant of government property of one kind or another with civil legal strings attached. That property  
26 can take the following forms listed:

27 5 U.S. Code §553 – Rule making

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

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

30 The context for the lead quote then is that membership implies receipt of at least one of the above types of government  
31 property, which includes government offices, public property, loans, grants, benefits and contracts, all of which are property.  
32 So we must then ask ourself:

- 33 1. What SPECIFIC type of “membership” are they talking about in the lead post?
- 34 2. How is it measured and identified and proven with evidence in court?
- 35 3. Why didn’t they IDENTIFY IN THE RULING HOW to identify when and how membership was pursued by the target
- 36 of the enforcement action or regulation? Are they trying to hide it?
- 37 4. The definition of “franchise” above uses the phrase “in the hands of the subject”, as if to imply that it is property in the
- 38 custody or “benefit” of the recipient. But HOW exactly can we prove with evidence that it is “IN YOUR HANDS”,
- 39 because that in fact is exactly and only HOW you become a “subject” as they call it.

40 The answer is that they are talking about civil statuses under franchises to which privileges (public rights), or obligations are  
41 attached. In other words, to find the NAME of the “membership” they are talking about, you look in the definition section  
42 of the civil statutes which regulate and find definitions for various types of civil “persons” to whom the obligations attach,  
43 such as “driver” (under the vehicle code), “spouse” (under the family code), “citizen” or “resident” or “taxpayer” under the  
44 tax code, “person” (under civil statutes). Each of these civil statuses is what the U.S. Supreme court calls a “class”, and only  
45 members of that class are targeted to both RECEIVE the privilege (public right) AND to have the liability described. Here  
46 is how they describe it in the landmark case of Pollock v. Farmer’s Loan and Trust, in which the FIRST income tax of the  
47 modern era was declared UNCONSTITUTIONAL:

1 "The income tax law under consideration is marked by discriminating features which affect the whole law. It discriminates  
2 between those who receive an income of four thousand dollars and those who do not. It thus vitiates, in my judgment, by this  
3 arbitrary discrimination, the whole legislation. Hamilton says in one of his papers, (the *Continentalist*,) "the genius of liberty  
4 reprobates everything arbitrary or discretionary in taxation. It exacts that every man, by a definite and general rule, should know  
5 what proportion of his property the State demands; whatever liberty we may boast of in theory, it cannot exist in fact while [arbitrary]  
6 assessments continue." 1 Hamilton's Works, ed. 1885, 270. The legislation, in the discrimination it makes, is class legislation.  
7 Whenever a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of their  
8 birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and  
9 disturbance in society [e.g. wars, political conflict, violence, anarchy]. It was hoped and believed that the great amendments to the  
10 Constitution which followed the late civil war had rendered such legislation impossible for all future time. But the objectionable  
11 legislation reappears in the act under consideration. It is the same in essential character as that of the English income statute of 1691,  
12 which taxed Protestants at a certain rate, Catholics, as a class, at double the rate of Protestants, and Jews at another and separate  
13 rate. Under wise and constitutional legislation every citizen should contribute his proportion, however small the sum, to the support  
14 of the government, and it is no kindness to urge any of our citizens to escape from that obligation. If he contributes the smallest mite  
15 of his earnings to that purpose he will have a greater regard for the government and more self-respect 597\*597 for himself feeling  
16 that though he is poor in fact, he is not a pauper of his government. And it is to be hoped that, whatever woes and embarrassments  
17 may betide our people, they may never lose their manliness and self-respect. Those qualities preserved, they will ultimately triumph  
18 over all reverses of fortune."

19 [...]

20 "Here I close my opinion. I could not say less in view of questions of such gravity that go down to the very foundation of the  
21 government. If the provisions of the Constitution can be set aside by an act of Congress, where is the course of usurpation to end?  
22 The present assault upon capital is but the beginning. It will be but the stepping-stone to others, larger and more sweeping,  
23 till our political contests will become a war of the poor against the rich; a war constantly growing in intensity and bitterness."

24 "If the court sanctions the power of discriminating taxation, and nullifies the uniformity mandate of the Constitution," as said  
25 by one who has been all his life a student of our institutions, "it will mark the hour when the sure decadence of our present  
26 government will commence." If the purely arbitrary limitation of \$4000 in the present law can be sustained, none having less than  
27 that amount of income being assessed or taxed for the support of the government, the limitation of future Congresses may be fixed at  
28 a much larger sum, at five or ten or twenty thousand dollars, parties possessing an income of that amount alone being bound to bear  
29 the burdens of government; or the limitation may be designated at such an amount as a board of "walking delegates" may deem  
30 necessary. There is no safety in allowing the limitation to be adjusted except in strict compliance with the mandates of the Constitution  
31 which require its taxation, if imposed by direct taxes, to be apportioned among the States according to their representation, and if  
32 imposed by indirect taxes, to be uniform in operation and, so far as practicable, in proportion to their property, equal upon all citizens.  
33 Unless the rule of the Constitution governs, a majority may fix the limitation at such rate as will not include any of their own  
34 number."

35 [Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (Supreme Court 1895); SOURCE:  
36 [https://scholar.google.com/scholar\\_case?case=7292056596996651119](https://scholar.google.com/scholar_case?case=7292056596996651119)]

37 Note the use of the word "discriminates". This is a sign that they are talking about a VOLUNTARY franchise to which you  
38 must be a member to be the target of the UNCONSTITUTIONAL tax, which they call "class legislation". The  
39 DISTINCTION they are talking about is the CIVIL STATUS of the group targeted for the tax, instead of treating everyone  
40 equally. That status, in the case of the Internal Revenue Code is STATUTORY "citizen", STATUTORY "resident",  
41 "nonresident alien" (Form #05.020), "person" (Form #08.023), and "taxpayer". Each of these civil statuses have a different  
42 subset of privileges (public rights) and corresponding obligations under the I.R.C. Since those privileges and obligations are  
43 not equal for every one of these statuses, then based on Pollock above, the tax code is "class legislation". Another name for  
44 that is FRANCHISES. Franchises are also sometimes called "special law":

45 "special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one  
46 operating upon a selected class, rather than upon the public generally. A private law. A law is "special" when it is different from  
47 others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action  
48 or operation. A "special law" relates to either particular persons, places, or things or to persons, places, or things which, though  
49 not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be  
50 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  
51 individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. *Board of County*  
52 *Com'rs of Lemhi County v. Swensen*, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill; Private law. Compare General  
53 law; Public law."

54 [Black's Law Dictionary, Sixth Edition, pp. 1397-1398]

55 VOLUNTARY franchises are the main method of creating INEQUALITY, implementing "special law", and violating what  
56 the above case calls "uniformity". When INEQUALITY is present, UNIFORMITY cannot be present because the tax  
57 discriminates against certain classes while not taxing others or taxing them at a reduced rate. Below is an example of this  
58 phenomenon:

59 "Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the national Government] and not  
60 to non-taxpayers [non-resident non-persons domiciled in states of the Union without the exclusive jurisdiction of the national



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)]

Those who argue against the idea that “taxpayer” is a privilege have no defense for the above except perhaps to say that the “nontaxpayer” above was not the SPECIFICALLY liable party, but that there was indeed an ACTUAL “taxpayer” in the above case. But WHAT about people who DO NOT WANT to BE “taxpayers” and are victims of identity theft by the filers of false information returns? Why can’t THEY claim that there IS no “taxpayer” in their case, and that the fiction of “taxpayer” is a product of a crime, and that they instead, like the above case retain all their constitutional rights and remedies? That crime is described in:

*Government Identity Theft*, Form #05.046  
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

They have no answer for that other than to say “frivolous” and have no rebuttal for any of the other evidence in this article. HOGWASH! It’s frivolous to say an argument is bad without rebutting the evidence it is based on, which is in this article. Here is another example:

“A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of ‘taxpayer’ is bestowed upon them and their property is seized...”  
[*Botta v. Scanlon*, 288 F.2d, 504 (2nd Circuit Court of Appeals, March 6, 1961)]

In the above case:

1. Botta v. Scanlon was a claim for a refund based on the Fifth Amendment.  
[Botta v. Scanlon](#), 288 F.2d, 504 (2nd Circuit Court of Appeals, March 6, 1961)
2. The basis of the claim was honored.
3. So there is a constitutional Remedy.
4. Botta was a Nontaxpayer.
5. The only difference between the Botta Case and most other cases is the “taxpayer” status.
6. Those who INVOKE “taxpayer” status CANNOT accompany their claim with a constitutional claim.
7. So it’s ONE or the other: CONSTITUTION, or STATUTES, but never BOTH.
8. Botta was ONLY a CONSTITUTIONAL claim, not a statutory claim.

Constitutional claims ARE permitted for those who have their property seized and who are NOT “taxpayers” but are still protected by the Fifth Amendment. So “taxpayer” does come with obligations, and the obligations are that you LOSE constitutional protections. The U.S. Supreme Court even WARNS people that citing ANY statute waives constitutional rights, so you can’t claim a statutory status without forfeiting constitutional rights and replacing them with civil statutory privileges:

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)]

What if you don’t volunteer to be a “taxpayer”? You retain Fifth Amendment protections.



"Taxpayer" status isn't related DIRECTLY to your liability based on our reading of 26 C.F.R. §1.1-1, but it does produce an obligation to surrender constitutional or Fifth Amendment remedy, based on Botta. A LOSS of a specific remedy such as a constitutional remedy is, no doubt, an obligation you can't avoid if you claim the status. Can obligations without corresponding consideration be valid without consent? NO.

So you're a volunteer. Congress CANNOT by any legislation, compel a surrender of ALL constitutional protections. You must volunteer for the status that does so. Any other way is involuntary servitude.

The next question we must ask ourselves is WHAT specific type of property listed in [5 U.S.C. §553\(a\)\(2\)](#) earlier does the CIVIL STATUS of "taxpayer", for instance, fall under. No sane or rational jury would ever call taxation a contract or a "benefit", so it can't be that. The only thing LEFT in the list is "agency management and personnel" or "public property". Why does it HAVE to be "public property", you might ask? We explain in the following article that whenever the government wants to reach extraterritorial parties, the ONLY method they have is either CONTRACT or PROPERTY. Since CONTRACTS are a TYPE of property, then it all devolves to PROPERTY:

*Proof that When a Government Wants to Reach a Nonresident Extraterritorially, the ONLY way They Have to Do It is through Property*, SEDM Blog  
<https://sedm.org/proof-that-when-a-government-wants-to-reach-a-nonresident-extraterritorially-the-only-way-they-have-to-do-it-is-through-the-property-they-own/>

What type of property under [5 U.S.C. §553\(a\)\(2\)](#) is it? THE STATUS OF "TAXPAYER" ITSELF! If you claim the status to pursue the BENEFIT of the PUBLIC RIGHTS it entails as a "transferee", then you implicitly accept the corresponding obligations of the status. Welcome to the federal plantation, cows!

But wait a MINUTE! The U.S. Code says that when they establish a PRIVILEGED public office as "taxpayer" outside the District of Columbia, they must EXPRESSLY authorize it in the specific geographical place it is executed or else it is de facto and unlawful.

[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.*

And guess what, they have NEVER done this in the exclusive jurisdiction of a constitutional state. We prove that in the following document:

*Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union*, Form #05.052  
<https://sedm.org/Forms/FormIndex.htm>

Let's then apply these concepts to the income tax to answer some of the questions posed by this article:

- QUESTION:** If the Declaration of Independence says that all just powers of government derive from the consent of the governed, then what exactly constitutes CONSENT in this context?

**ANSWER:** Using a Social Security Number, which is what the FTC calls a "franchise mark" in connection with requesting a government "benefit" or service is what constitutes constructive consent. Also, invoking a specific status to which UNEQUAL "benefits" or public rights attach, such as "citizen", "resident", or "U.S. person". All these statuses impose a tax on WORLDWIDE earnings (watch out!) and are subject to DEDUCTIONS under [26 U.S.C. §162](#). Deductions are a commercial privilege that comes with a COST. just ask COOK in the famous case of [Cook v. Tait, 265 U.S. 47 \(1924\)](#), in which Cook, who was a nonresident alien living in Mexico, erroneously filed a 1040 tax return and therefore had to pay income tax on his earnings from Mexico. IDIOT! See the following for the sordid details of that SCAM.:

[Tax Return History-Citizenship](#), Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>

- QUESTION:** What if one chooses to not consent to ANYTHING the government offers. Would they THEN retain all their constitutional rights and lose none of them to civil statutory regulation?

**ANSWER:** YES.

3. QUESTION: Is it possible to not give up ANY constitutional rights without being punished, ostracized, or targeted for economic sanctions such as those that result from not getting a “RES-IDENT” ID card or a driver license?
- ANSWER: If you can travel and conduct commerce without ID connecting you to “resident” or “domiciliary” or “citizen” or “driver” status, and obtain the ID WITHOUT a Social Security Number, then you have retained all your constitutionally protected rights because you are not a “member” as they describe in the Munn Case. But of course, they will NEVER show you the exit door to the federal plantation, which is why they didn’t discuss this in the Munn Case. What good is a government farm without cows to milk?
4. QUESTION: Exactly WHAT constitutes “membership” that causes a loss of CONSTITUTIONAL or PRIVATE rights?:
- ANSWERS:
- 4.1. It is NOT “nationality” or being an American National or State National because an act of birth is not an act of consent.
- 4.2. It is “resident” status of an alien, because being here as an alien is a privilege but you don’t HAVE to come here. If you come here there is an IMPLIED OBLIGATION to submit to regulations by the foreign government you are visiting.
- 4.3. It is “domicile” in the case of the civil statutory franchise codes, because they cannot be enforced without it pursuant to Federal Rule of Civil Procedure 17.
- 4.4. It is voluntarily invoking any civil status in the tax code that comes with either obligations or a REDUCTION in constitutional remedies, both of which are losses of property. Such statuses include “citizen”, “resident”, “person”, or “taxpayer”. They DO NOT include “nonresident alien” because you can be a “nonresident alien” WITHOUT being an alien who is privileged or the “individual” described in 26 U.S.C. §1441(e) or 26 C.F.R. §1.1441-1(c)(3) (SEDM Form #04.225). We call this status a “non-person”. Even “Taxpayer” is a form of membership, because it implies a LOSS of constitutional remedies and substituting STATUTORY remedies in their place.

In retort to our claims about “taxpayers” being a privilege, some members have suggested that the LIABILITY for income tax attaches to “citizens” and “residents” in 26 C.F.R. §1.1-1, and thus, there is no disability associated with being a statutory “taxpayer” as defined in 26 U.S.C. §7701(a)(14). This, however, cannot be true because:

1. The only way to surrender constitutional rights is with consent in some form.
2. The remedies under 26 U.S.C. §7433 pertain ONLY to STATUTORY “taxpayers”
3. The remedies under 26 U.S.C. §7433 are “exclusive”, meaning EXCLUSIVE of CONSTITUTIONAL remedies.
4. The ability to “exclude” constitutional remedies betrays that federal government property is involved, because the essence of OWNERSHIP of such property is, in fact “the right to exclude” as held by the U.S. Supreme Court:

**“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,<sup>[11]</sup> 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).

So EVEN “taxpayer” status is a privilege, as we point out in:

1. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “taxpayer”  
<https://famguardian.org/TaxFreedom/CitesByTopic/taxpayer.htm>
2. *Who are “Taxpayers”, and Who Needs a “Taxpayer Identification Number”?*, Form #05.013  
<https://sedm.org/Forms/05-MemLaw/WhoAreTaxpayers.pdf>

3. *Your Rights as a “Nontaxpayer”*, IRS Publication 1a, Form #08.008  
<https://sedm.org/LibertyU/NontaxpayerBOR.pdf>

If you want to read the Shepards Report on all the cases that cite Munn v. Illinois, see the following. This is a hugely important case:

[https://famguardian.org/Subjects/PropertyPrivacy/Property/PublicVPrivate/Shepard\\_s\\_report\\_Munn%20v.%20Illinois%2094%20U.S.%20113\\_%204%20Otto%20113\\_%2024%20L.%20Ed.%2077\\_%201876%20U.S.%20LEXIS-20201228.pdf](https://famguardian.org/Subjects/PropertyPrivacy/Property/PublicVPrivate/Shepard_s_report_Munn%20v.%20Illinois%2094%20U.S.%20113_%204%20Otto%20113_%2024%20L.%20Ed.%2077_%201876%20U.S.%20LEXIS-20201228.pdf)

For those readers interested in exploring their constitutional rights, the private property that they constitute, and how that private property can be LAWFULLY converted to PUBLIC/GOVERNMENT property, see:

1. *Proof: God Says Spiritual Men and Women are NOT “Persons” or “Human Beings” as Legally Defined*-SEDM Blog  
<https://sedm.org/spiritual-men-and-women-are-not-human-beings-as-legally-defined/>
2. *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
3. *Unalienable Rights Course*, Form #12.038  
<https://sedm.org/LibertyU/UnalienableRights.pdf>
4. *Separation Between Public and Private Course*, Form #12.025  
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
5. *Private Right or Public Right? Course*, Form #12.044  
<https://sedm.org/LibertyU/PrivateRightOrPublicRight.pdf>
6. *Enumeration of Inalienable Rights*, Form #10.002  
<https://sedm.org/Forms/10-Emancipation/EnumRights.pdf>
7. *Legal Remedies That Protect Private Rights Course*, Form #12.019 (Member Subscription form)  
<https://sedm.org/product/legal-remedies-that-protect-private-rights-course-form-12-019/>

NOW do you know what the Lord means when he makes the following statement in the book of Revelation?

<sup>4</sup> And I heard another voice from heaven saying, “Come out of her [the Babylon Whore De Facto Government, Form #05.043], my people, lest you share in her sins, and lest you receive of her plagues. <sup>5</sup> For her sins [lawlessness, Form #05.048] have reached to heaven, and God has remembered her iniquities. <sup>6</sup> Render to her just as she rendered to you, and repay her double [THIEVES pay DOUBLE what they STOLE, Exodus 22:7] according to her works; in the cup which she has mixed, mix double for her. <sup>7</sup> In the measure that she glorified herself and lived luxuriously [a Socialist Security Check paid for with money STOLEN from young folk who will never collect a dime, Form #11.407], in the same measure give her torment and sorrow; for she says in her heart, ‘I sit as queen, and am no widow [for Christians are married to their Husband, God, Isaiah 54:5], and will not see sorrow.’ <sup>8</sup> Therefore her plagues will come in one day—death and mourning and famine. And she will be utterly burned with fire, for strong is the Lord God who judges her.  
[Rev. 18:4-8, Bible, NIKJV]

God is talking about citizenship, residence, domicile, and ALL government franchises and how we CANNOT participate and must EXIT them IMMEDIATELY. NOW do you ALSO know why we put the following warning on the opening page of our website, which indirectly is derived from the above scripture?

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 (<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>) for a detailed description of the legal, moral, and spiritual consequences of violating this paragraph.  
[SEDM Opening Page; <https://sedm.org>]

1 Below is the BIBLICAL version of the above paragraph, which is also repeated in Deut. 28:43-51:

2 <sup>6</sup> But the thing displeased Samuel when they said, "Give us a king to judge us." So Samuel prayed to the Lord. <sup>7</sup> And the Lord said to  
3 Samuel, "Heed the voice of the people in all that they say to you; for they have not rejected you, but they have rejected Me, that I  
4 should not reign over them. <sup>8</sup> According to all the works which they have done since the day that I brought them up out of Egypt, even  
5 to this day—with which they have forsaken Me and served other gods—so they are doing to you also. <sup>9</sup> Now therefore, heed their  
6 voice. However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over them."

7 <sup>10</sup> So Samuel told all the words of the Lord to the people who asked him for a king. <sup>11</sup> And he said, "This will be the behavior of the  
8 king who will reign over you: He will take your sons and appoint them for his own chariots and to be his horsemen, and some will  
9 run before his chariots. <sup>12</sup> He will appoint captains over his thousands and captains over his fifties, will set some to plow his ground  
10 and reap his harvest, and some to make his weapons of war and equipment for his chariots. <sup>13</sup> He will take your daughters to be  
11 perfumers, cooks, and bakers. <sup>14</sup> And he will take the best of your fields, your vineyards, and your olive groves, and give them to his  
12 servants. <sup>15</sup> He will take a tenth of your grain and your vintage, and give it to his officers and servants. <sup>16</sup> And he will take your male  
13 servants, your female servants, your finest young men, and your donkeys, and put them to his work. <sup>17</sup> He will take a tenth of your  
14 sheep. And you will be his servants. <sup>18</sup> And you will cry out in that day because of your king whom you have chosen for yourselves,  
15 and the Lord will not hear you in that day."

16 <sup>19</sup> Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over us, <sup>20</sup> that we also  
17 may be like all the nations, and that our king may judge us and go out before us and fight our battles."  
18 [[1 Sam 8:6-20](#), Bible, NKJV]

19 The above biblical cite is again repeated in Deut. 28:43-51, and it's the scariest curse in all the bible reserved for those who  
20 borrow government property by the methods described in this article using franchises:

21 **Curses of Disobedience [to God's Laws]**

22 **"The alien [[Washington, D.C. is legislatively "alien" in relation to states of the Union](#)] who is among you shall rise higher and**  
23 **higher above you, and you shall come down lower and lower [[malicious destruction of EQUAL PROTECTION and EQUAL](#)**  
24 **TREATMENT by abusing FRANCHISES]. He shall lend to you [[Federal Reserve counterfeiting franchise](#)], but you shall not lend**  
25 **to him; he shall be the head, and you shall be the tail.**

26 **"Moreover all these curses shall come upon you and pursue and overtake you, until you are destroyed, because you did not**  
27 **obey the voice of the Lord your God, to keep His commandments and His statutes which He commanded you.** And they shall be  
28 upon you for a sign and a wonder, and on your descendants forever.

29 *"Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for the abundance of everything, therefore*  
30 *you shall serve your [covetous thieving lawyer] enemies, whom the Lord will send against you, in hunger, in thirst, in nakedness, and*  
31 *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*  
32 *a nation against you from afar [the District of CRIMINALS], from the end of the earth, as swift as the eagle flies [the American*  
33 *Eagle], a nation [whose language \[LEGALESE\] you will not understand](#), a nation of fierce [coercive and fascist] countenance, which*  
34 *does not respect the elderly [assassinates them by denying them healthcare through bureaucratic delays on an Obamacare waiting*  
35 *list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they shall eat the increase of*  
36 *your livestock and the produce of your land [[with "trade or business" franchise taxes](#)], until you [and all your property] are destroyed*  
37 *[or STOLEN/CONFISCATED]; they shall not leave you grain or new wine or oil, or the increase of your cattle or the offspring of*  
38 *your flocks, until they have destroyed you.*  
39 [[Deut. 28:43-51](#), Bible, NKJV]

40 And HERE is how this THIEVERY and enslavement by the Beast Babylon Whore is described by ITSELF!

41 **"The legislation in question is nothing less than a bold assertion of absolute power by the State to control at its discretion the**  
42 **property and business of the citizen, and fix the compensation he shall receive. The will of the legislature is made the condition**  
43 **upon which the owner shall receive the fruits of his property and the just reward of his labor, industry, and enterprise. "That**  
44 **government," says Story, "can scarcely be deemed to be free where the rights of property are left solely dependent upon the will**  
45 **of a legislative body without any restraint. The fundamental maxims of a free government seem to require that the rights of**  
46 **personal liberty and private property should be held sacred."** *Wilkeson v. Leland, 2 Pet. 657."*  
47 [*Munn v. Illinois, 94 U.S. 113 (1877)*]

48 This is VERY serious business, folks!





#### 4.1.4 You can consent without your knowledge through implied consent

Waivers of constitutional rights must be knowing, intelligent acts. Implied consent is seldom a product of an intelligent act. The following list summarizes the court doctrines governing the conversion of Constitutional Rights into Statutory privileges:

1. Waivers of constitutional or private or natural rights must, at all times, be willful, informed, and knowing acts.

*"... 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. United States, 397 U.S. 742, 748]*

2. At a bare minimum the person "consenting" must know he or she has the RIGHT to NOT consent, and that they are volunteering. This is a requirement of the constitutional requirement for "reasonable notice" as described below:

Requirement for Reasonable Notice, Form #05.022  
<https://sedm.org/Forms/05-MemLaw/ReasonableNotice.pdf>



3. An act of IMPLIED CONSENT or “assent” through an ACTION rather than a written agreement or informed consent, does NOT satisfy the criteria for what a “knowing, intelligent act” requires. Thus, there is no real consent because “assent” is not equivalent to informed consent, as in the following case.

*“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)]*

**ASSENT.** Compliance: approval of something done; a declaration of willingness to do something in compliance with a request. Norton v. Davis, 83 Tex. 32, 18 S.W. 430; Appeal of Pittsburgh, 115 Pa. 4, 7 A. 778; To approve, ratify and confirm. People v. Consolidated Indemnity and Ins. Co., 233 App.Div. 74, 251 N.Y.S. 566, 569. It implies a conscious approval of facts actually known, as distinguished from mere neglect to ascertain facts. White-Wilson-Drew Co. v. Lyon Ratcliff Co., C.C.A.Ill., 268 F. 525, 526. Sometimes it is equivalent to “authorize.” Hagerla v. Mississippi River Power Co., D.C.Iowa, 202 F. 776, 783. In the sense of the law is a matter of overt acts, not of inward unanimity in motives, design or the interpretation of words. Triboro Coach Corporation v. New York State Labor Relations Board, 261 App.Div. 636, 27 N.Y.S.2d 83, 85.

“Assent” is an act of understanding, while “consent” is an act of the will or feelings. Iilundby v. Hogden. 202 Wis. 438, 232 N.W. 858, 860, 73 A.L.R. 648. It means passivity or submission which does not include consent. Perryman v. State, 63 Ga. App. 819, 12 S. E.2d 388, 390.

#### **Express Assent**

*That which is openly declared.*

#### **Implied Assent**

*That which is presumed by law.*

#### **Mutual Assent**

*The meeting of the minds of both or all the parties to a contract; the fact that each agrees to all the terms and conditions, in the same sense and with the same meaning as the others. Insurance Co. v. Young, 23 Wall. 107, 23 L.Ed. 152. [Black’s Law Dictionary, Fourth Edition, p. 149]*

4. Constitutional rights found in the first 8 amendments to the Constitution (the Bill of Rights) are “self-executing” and do not NEED statutes to enforce.

*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)]*

5. Those who claim or pursue the “benefits” of a statute cannot invoke the constitution if they don’t like any part of the statute they invoked.

*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.**<sup>FN7</sup> *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.

<sup>FN7</sup> 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)]

6. Those who invoke CIVIL STATUTORY remedies SURRENDER the protections of the common law for their natural rights:

*"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://fanguardian.org/Publications/ThePrivAndImmOfStateCit/The\\_privileges\\_and\\_immunities\\_of\\_state\\_c.pdf](http://fanguardian.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.

7. It is a basic rule of statutory construction and interpretation that statutes cannot "impair rights given under a Constitution". By "given" they can only mean RECOGNIZED but not CREATED by the Constitution:

*"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)]

**"Men are endowed by their Creator with certain unalienable rights,- 'life, liberty, and the pursuit of happiness;' and to 'secure,' not grant or create, these rights, governments are instituted.** That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that 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 [e.g. SOCIAL SECURITY, Medicare, and every other public "benefit"]; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation."

[*Budd v. People of State of New York*, 143 U.S. 517 (1892)]

8. Congress cannot, by legislation, interfere with the interpretation or enforcement of the Constitution by any court.

**But Congress may not legislatively supersede our decisions interpreting and applying the Constitution.** See, e.g., *City of Boerne v. Flores*, 521 U.S. 507, 517—521 (1997). This case therefore turns on whether the *Miranda* Court announced a constitutional rule or merely exercised its supervisory authority to regulate evidence in the absence of congressional direction. Recognizing this point, the Court of Appeals surveyed *Miranda* and its progeny to determine the constitutional status of the *Miranda* decision. 166 F.3d, at 687—692. Relying on the fact that we have created several exceptions to *Miranda*'s warnings requirement and that we have repeatedly referred to the *Miranda* warnings as "prophylactic," *New York v. Quarles*, 467 U.S. 649, 653 (1984), and "not themselves rights protected by the Constitution," *Michigan v. Tucker*, 417 U.S. 433, 444 (1974), 2 the Court of Appeals concluded that the protections announced in *Miranda* are not constitutionally required. 166 F.3d, at 687—690. [*Dickerson v. United States*, 530 U.S. 428 (2000)]

#### FOOTNOTES:

2. See also *Davis v. United States*, 512 U.S. 452, 457—458 (1994); *Withrow v. Williams*, 507 U.S. 680, 690—691 (1993) ("Miranda's safeguards are not constitutional in character"); *Duckworth v. Eagan*, 492 U.S. 195, 203 (1989); *Connecticut v. Barrett*, 479 U.S. 523, 528 (1987) ("[T]he *Miranda* Court adopted prophylactic rules designed to insulate the exercise of Fifth Amendment rights"); *Oregon v. Elstad*, 470 U.S. 298, 306 (1985); *Edwards v. Arizona*, 451 U.S. 477, 492 (1981) (*Powell, J., concurring in result*).

9. Since Congress cannot legislatively control, tax, or interfere with constitutional PRIVATE rights, then when a STATUTORY remedy is exclusive such as the 26 U.S.C. §7422 refund statutes, it thereby EXCLUDES constitutional remedies and always must involve PUBLIC property that is PROVEN to be public property BEFORE administrative or judicial enforcement may be used to "return" it. The ABSOLUTE OWNER is the only one who can have the right to

exclude and there can only be ONE ABSOLUTE OWNER. Taxation of property in your possession is the process of EXCLUDING you from using, benefitting from, or controlling that specific property. Thus, the government must, at some point, have become the ABSOLUTE owner of the thing taxed who has the right to exclude YOUR use or possession of the property. The money owed that must be “returned” is PUBLIC property and never PRIVATE property. The burden of proof upon the government is therefore to prove WHEN and HOW the money or property subject to tax was lawfully from PRIVATE ownership to PUBLIC ownership. That conversion can ONLY happen by CONSENT in some form:

*Ownership. Collection of rights to use and enjoy property, including right to transmit it to others. Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673. The complete dominion, title, or proprietary right in a thing or claim. The entirety of the powers of use and disposal allowed by law.*

*The right of one or more persons to possess and use a thing to the exclusion of others. The right by which a thing belongs to someone in particular, to the exclusion of all other persons. The exclusive right of possession, enjoyment, and disposal; involving as an essential attribute the right to control, handle, and dispose.*

**Ownership of property is either absolute or qualified. The ownership of property is absolute when a single person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject only to general laws. The ownership is qualified when it is shared with one or more persons, when the time of enjoyment is deferred or limited, or when the use is restricted. Calif. Civil Code, §§678-680.**

*There may be ownership of all inanimate things which are capable of appropriation or of manual delivery; of all domestic animals; of all obligations; of such products of labor or skill as the composition of an author, the goodwill of a business, trademarks and signs, and of rights created or granted by statute. Calif. Civil Code, §655.*

*In connection with burglary, "ownership" means any possession which is rightful as against the burglar.*

*See also Equitable ownership; Exclusive ownership; Hold; Incident of ownership; Interest; Interval ownership; Ostensible ownership; Owner; Possession; Title.  
[Black's Law Dictionary, Sixth Edition, p. 1106]*

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*“Quod meum est sine me auferri non potest.  
What is mine cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent Domain.*

*Id quod nostrum est, sine facto nostro ad alium transferi non potest.  
What belongs to us cannot be transferred to another without our consent. Dig. 50, 17, 11. But this must be understood with this qualification, that the government may take property for public use, paying the owner its value. The title to property may also be acquired, with the consent of the owner, by a judgment of a competent tribunal.”  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

10. Income tax obligations are “quasi-contractual” and EXCLUSIVELY statutory, meaning PUBLIC. They are NEVER constitutional (PRIVATE) obligations, and they ALWAYS involve PUBLIC property which lawfully BECAME public property by your VOLUNTARY consent.<sup>2</sup>

*“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 Fauntleroy 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 'Dett,' A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. “*

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<sup>2</sup> For a description of HOW you consented, see: *How State Nationals Volunteer to Pay Income Tax*, Form #08.024; <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>.

[*Milwaukee v. White*, [296 U.S. 268](#) (1935)]

"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)]

"The taxing power of the state is exclusively a legislative function, and taxes can be imposed only in pursuance of legislative authority, although the general charge, control, and conduct of taxation are an executive function. In other words, the power to tax must be drawn from express statutory authority, there being no such thing as taxation by implication, and the legislative authority must be positive and not negative in nature. All doubts will be resolved against the taxing power." *Idaho Power Company v. Three Creek Good Roads Dist*, 87 Idaho 109, 114 (Idaho 1964)

[84 C.J.S. Taxation § 7, p. 51]

"**Quasi contact.** 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]

11. You can be physically situated in a place protected by the Constitution, and yet still be "treated AS IF" you are located extraterritorially in a place not protected by the Constitution and subject to civil statutes. This is done under "Choice of Law Rules". It happens when:
  - 11.1. You are DOING BUSINESS with people extraterritorially in either the government or the federal zone under the following:
    - 11.1.1. The Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97
    - 11.1.2. *International Shoe Co. v. Washington*, 326 U.S. 310 (1945)
  - 11.2. You declare a "domicile" or "residence" in that remote place. This confers civil statutory jurisdiction under Federal Rule of Civil Procedure 17.
  - 11.3. You CONSENSUALLY represent 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).
  - 11.4. A dispute over federal property is involved. This invokes Article 4, Section 3, Clause 2, which empowers Congress and by implication the courts, to officiate over the use of federal property that they demonstrably own and lawfully acquired an interest in. This applies to all government property WORLDWIDE, including within the states. HOWEVER, the government has the burden of proof when invoking this kind of jurisdiction to prove exactly how they lawfully acquired an ownership interest in the property they seek to control or adjudicate. A failure to meet that burden of proof causes the dispute to default to the local laws where the property is physically situated.

"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)]

12. Constitutional rights attach to LAND and not the [civil status \(Form #13.008\)](#) of people ON that land. Thus, when you LEAVE the land that is protected, you surrender your constitutional rights, whether you realize it or not. This surrender of constitutional rights can happen when you go abroad to a foreign country or when you set foot on federal territory not protected by the Constitution. When abroad or on federal territory, there ARE no constitutional rights other than the Thirteenth Amendment, and EVERYTHING you want government to do for you there is a CIVIL privilege, unless congress legislatively and irrevocably extends the constitution to the locality you are at.

"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin



1 and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown  
2 colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and  
3 judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize  
4 a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress  
5 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should  
6 be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of  
7 the bill of rights.”

8 [Downes v. Bidwell, 182 U.S. 244 (1901)]

9 “It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of  
10 the people who live in it.”

11 [Balzac v. Porto Rico, 258 U.S. 298 (1922)]

12  
13 “Under the Insular Cases doctrine, only fundamental constitutional rights [\[\\*\\*10\]](#) extend to unincorporated United States territories,  
14 whereas in incorporated territories all constitutional provisions are in force. [Balzac v. Puerto Rico, 258 U.S. 298, 42 S.Ct. 343, 66](#)  
15 [L.Ed. 627 \(1922\).](#) In [Balzac](#), the Court determined that Puerto Rico was an unincorporated territory. Thus, in order for the [Spending](#)  
16 [Clause](#) protections to apply to Puerto Rico, Congress must have subsequently incorporated the territory. Otherwise, the Clause would  
17 not apply because it is not the source of any fundamental rights. [3 See Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088](#)  
18 [\(1900\)](#) (holding that [Article I, § 8 cl. 1 of the Constitution](#) did not apply to Puerto Rico).”

19 [Consejo de Salud v. Rullan, 586 F.Supp.2d. 22 (2008)]

20 [EDITORIAL: By fundamental constitutional rights, they mean everything OTHER than the Bill of Rights]

- 21 13. There is only ONE constitutional right that attaches to land EVERYWHERE in the COUNTRY “United States” rather  
22 than only in land within the exclusive jurisdiction of a constitutional state. That right is freedom from involuntary  
23 servitude found in the Thirteenth Amendment:

24 “That is does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment  
25 for crime, is too clear for argument. Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel,  
26 or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal  
27 of his own person, property, and services. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended  
28 primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the  
29 Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word ‘servitude’ was intended  
30 to prohibit the use of all forms of involuntary slavery, of whatever class or name.”

31 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

32 “It is not open to doubt that Congress may enforce the 13th Amendment by direct legislation, punishing the holding of a person in  
33 slavery or in involuntary servitude except as a punishment for crime. In the exercise of that power Congress has enacted these  
34 sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. This legislation is not  
35 limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty  
36 of the United States extends. We entertain no doubt of the validity of the legislation, or its applicability to the case of any person  
37 holding another in a state of peonage, and this whether there be a 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. United States, 197 U.S. 207, 25 S.Ct. 429, 49 L.Ed. 726 (1905)]

- 40 14. Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate  
41 them. By “rule making” they mean REGULATIONS instituted under the authority of Article 4, Section 3, Clause 2 of  
42 the Constitution to regulate GOVERNMENT/PUBLIC property ONLY and NOT PRIVATE property.

43 “It is also urged upon us that we withhold decision on this issue until state legislative bodies and advisory groups have had an  
44 opportunity to deal with these problems by rule making.[65](#) We have already pointed out that the Constitution does not require any  
45 specific code of procedures for protecting the privilege against self-incrimination during custodial interrogation. Congress and the  
46 States are free to develop their own safeguards for the privilege, so long as they are fully as effective as those described above in  
47 informing accused persons of their right of silence and in affording a continuous opportunity to exercise it. In any event, however, the  
48 issues presented are of constitutional dimensions and must be determined by the courts. The admissibility of a statement in the face  
49 of a claim that it was obtained in violation of the defendant’s constitutional rights is an issue the resolution of which has long since  
50 been undertaken by this Court. See [Hopt v. People of Territory of Utah, 110 U.S. 574, 4 S.Ct. 202, 28 L.Ed. 262 \(1884\).](#) Judicial  
51 solutions to problems of constitutional dimension have evolved decade by decade. As courts have been presented with the need to  
52 enforce constitutional rights, they have found means of doing so. That was our responsibility when Escobedo was before us and it is  
53 our responsibility today. Where rights secured by the Constitution are involved, there can be no rule making or legislation which  
54 would abrogate [eliminate] them.”

55 [Miranda v. Arizona, 384 U.S. 436, 86 S.Ct. 1602, 16 L.Ed.2d 694 (1966)]

- 56 15. Under common law maxims, anything you consent to cannot form the basis for an injury in court. Thus, if you consent  
57 to the surrender of ANY constitutional right, you have no standing in any court to sue for an injury to that right. That  
58 consent can be manifested EXPRESSLY (in writing) or IMPLIEDLY (by conduct).



1 "Voluntati non fit injuria.  
2 He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

3 Consensus tollit errorem.  
4 Consent removes or obviates a mistake. Co. Litt. 126.

5 Melius est omnia mala pati quam malo consentire.  
6 It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

7 Nemo videtur fraudare eos qui sciunt, et consentiunt.  
8 One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145."  
9 [Bouvier's Maxims of Law, 1856;  
10 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

- 11 16. Most surrenders of constitutional rights occur IMPLIEDLY, when you seek temporary use, custody, or benefit of  
12 government property. The courts label this type of consent "ASSENT", and it is literally PURCHASED by  
13 "consideration" that they provide and your conduct in SEEKING that consideration or PUBLIC property<sup>3</sup>:

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

- 21 17. There is a BIBLICAL CURSE upon all nations and societies which abuse grants or loans of government property as a  
22 method to destroy constitutional or natural rights or convert them to PUBLIC rights as described in the previous step.<sup>4</sup>

23 "The rich rules over the poor,  
24 And the borrower is servant [SLAVE] to the lender."  
25 [*Prov. 22:7*, Bible, NKJV]

#### 26 27 Curses of Disobedience [to God's Laws]

28 "The alien [*Washington, D.C. is legislatively "alien" in relation to states of the Union*] who is among you shall rise higher and  
29 higher above you, and you shall come down lower and lower [*malicious destruction of EQUAL PROTECTION and EQUAL*  
30 *TREATMENT by abusing FRANCHISES*]. He shall lend to you [*Federal Reserve counterfeiting franchise*], but you shall not  
31 lend to him; he shall be the head, and you shall be the tail.

32 "Moreover all these curses shall come upon you and pursue and overtake you, until you are destroyed, because you did not  
33 obey the voice of the Lord your God, to keep His commandments and His statutes which He commanded you. And they shall be  
34 upon you for a sign and a wonder, and on your descendants forever.

35 "Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for the abundance of everything, therefore  
36 you shall serve your [covetous thieving lawyer] enemies, whom the Lord will send against you, in hunger, in thirst, in nakedness, and  
37 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  
38 a nation against you from afar [the District of CRIMINALS], from the end of the earth, as swift as the eagle flies [the American  
39 Eagle], a nation whose language [LEGALESE] you will not understand, a nation of fierce [coercive and fascist] countenance, which  
40 does not respect the elderly [assassinates them by denying them healthcare through bureaucratic delays on an Obamacare waiting  
41 list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they shall eat the increase of  
42 your livestock and the produce of your land [*with "trade or business" franchise taxes*], until you [and all your property] are destroyed  
43 [*or STOLEN/CONFISCATED*]; they shall not leave you grain or new wine or oil, or the increase of your cattle or the offspring of  
44 your flocks, until they have destroyed you.

<sup>3</sup> It is VERY important to keep in mind that CIVIL STATUTES convey PUBLIC RIGHTS, and those rights are created by and owned by the government through legislation. Any pursuit of the PUBLIC rights or remedies provided by civil statutes is a request to use PUBLIC property for your "benefit", and thus to surrender ALL constitutional rights in the process. This is discussed in: *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037; <https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>. You can STILL get a remedy for a violation of PRIVATE or NATURAL or CONSTITUTIONAL rights, but you must invoke the common law of England and NOT civil statutes to properly invoke the remedy. This is covered in: *Choice of Law*, Litigation Tool #01.010, <https://sedm.org/Litigation/01-General/ChoiceOfLaw.pdf>.

<sup>4</sup> See: *How Scoundrels Corrupted Our Republican Form of Government*, Family Guardian Fellowship; <https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>.

All the sophistry used to procure consent INVISIBLY by “elections”, words of art, equivocation, and not offering forms or civil statuses on forms to UNCONSENT. See:

1. How You Lose Constitutional or Natural Rights, Form #10.015  
<https://sedm.org/Forms/10-Emancipation/HowLoseConstOrNatRights.pdf>
2. Hot Issues: Invisible Consent\*, SEDM  
<https://sedm.org/invisible-consent/>
3. Requirement for Consent, Form #05.003  
<https://sedm.org/Forms/05-MemLaw/Consent.pdf>
4. Legal Deception, Propaganda, and Fraud, Form #05.014  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

#### **4.1.5 Government has a right to write CIVIL STATUTORY definitions that affect the use or enjoyment of absolutely owned private property without the consent of the owner**

The origin of the government’s authority to write CIVIL statutory codes is their absolute ownership over GOVERNMENT/PUBLIC PROPERTY.

1. The creator of a thing is always the OWNER. See:

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

2. The main thing that legislatures CREATE is civil statuses and the privileges and obligations that attach to them. We also call these civil statuses “offices” or “public offices” or “straw men” on our site. See:

Proof That There Is a “Straw Man”, Form #05.042  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>

3. The PRIVILEGES attached to a legislatively created office are what entice people to VOLUNTEER for the offices that the Legislature creates. The OBLIGATIONS attached to these offices are the PRICE of PROCURING the privileges, in fact. Nothing in life is free.
4. No one can FORCE you to accept or adopt a civil statutory office. You own yourself and no one can take that ownership away from you without your consent in some form. That is the implication of the Thirteenth Amendment, in fact.
5. Absolute ownership over the CIVIL offices that the Legislative Branch creates is the origin of all the government’s authority to CIVILLY regulate your conduct. If you never volunteer for the office, they have no authority to regulate or tax or enforce CIVIL obligations because they would be a taking of private property without compensation in violation of the Fifth Amendment:

“The compensation which the owners of property, not having any special rights or privileges from the government in connection with it, may demand for its use, or for their own services in union with it, forms no element of consideration in prescribing regulations for that purpose.”

[...]

“It is only where some right or privilege [which are GOVERNMENT PROPERTY] is conferred by the government or municipality upon the owner, which he can use in connection with his property, or by means of which the use of his property is rendered more valuable to him, or he thereby enjoys an advantage over others, that the compensation to be received by him becomes a legitimate matter of regulation. Submission to the regulation of compensation in such cases is an implied condition of the grant, and the State, in exercising its power of prescribing the compensation, only determines the conditions upon which its concession shall be enjoyed. When the privilege ends, the power of regulation ceases.”

[Munn v. Illinois, 94 U.S. 113 (1876) ]

6. Privileges and “benefits” are synonymous on our website. You have a natural RIGHT under the common law and rules of equity to REFUSE a “benefit”, and by implication, the CIVIL STATUTORY obligation to pay for it or the obligation to obey the regulation that comes with it. See:

*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.*

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

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

3 *Quilibet potest renunciare juri pro se inducto.*

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

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

6 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

- 7 7. In offering “privileges” that cost money to produce, the government is acting as a Merchant under U.C.C. §2-104(1)  
8 and you in pursuing them are acting as a Buyer under U.C.C. §2-103(1)(a). The Merchant ALWAYS makes ALL the  
9 rules and sets all legal strings and conditions on the use of their legislatively created civil offices and property.  
10 Absolute ownership over property, in fact, is the ONLY legitimate source of that authority to CIVILLY legislative or  
11 make CIVIL rules. That authority originates from Article 4, Section 3, Clause 2 of the Constitution.
- 12 8. The civil statutory obligations are the “price” you pay to PROCURE the privilege, “benefit”, or government property  
13 sought. Government is in the property rental business and the obligations are the RENT!
- 14 9. If you want your PRIVATE and CONSTITUTIONAL rights back, you must:
- 15 9.1. STOP pursuing any and all government privileges, “benefits”, franchises, property, special statuses, or special  
16 treatment.
- 17 9.2. Keep all of your property PRIVATE. . . .and
- 18 9.3. Use that absolute ownership of private property to control and make RULES for the GOVERNMENT if they  
19 want any benefit or control over that property. In that sense, you are using PRIVATE privileges and franchises to  
20 destroy GOVERNMENT/PUBLIC franchises and restore your freedom in the process. For an example of how to  
21 do that, see:

*[Injury Defense Franchise and Agreement](https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf), Form #06.027*

<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

- 22 10. If you have no private property or if ownership of all your property is qualified or shared with the government, then  
23 you are literally a slave, because you need the government’s permission to do ANYTHING and EVERYTHING  
24 whenever you have to use property. That in fact is where the terms “permit” and “license” come from in the civil  
25 statutes. That scenario is, in fact, why socialism is evil. Socialism is simply the condition where all property is either  
26 owned or controlled by the government or where they at least SHARE ownership of the property with the person in  
27 possession of it. See:

*[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>

- 28 11. Based on the above, the origin of the authority to enforce income taxation within a constitutional state of the union is  
29 absolute ownership of government/PUBLIC property under Article 4, Section 3, Clause 2 of the constitution. The  
30 Supreme Court has NEVER held that such authority derives from Article 1, Section 8, Clauses 1 and 3. The Sixteenth  
31 Amendment instituted a tax on ONLY the government and offices within the government. You must  
32 VOLUNTARILY JOIN the government as a franchise officer before the income tax can apply to you. See:

*[Why the Federal Income Tax is a Privilege Tax Upon Government Property](https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/), Form #04.404\*\* (Member  
Subscriptions)*

<https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>

- 33 12. In any CIVIL statutory enforcement proceeding, the burden of proof imposed upon the government enforcer is to prove  
34 OWNERSHIP over some form of PUBLIC PROPERTY that gives rise to their authority to regulate. If they can’t meet  
35 that burden of proof, then the rules of equity or common law prevail to settle the dispute.

36 The fact that you understand the above and invoke them in court doesn’t make you an “anarchist” or a “sovereign citizen”.  
37 It just makes you an informed American who is protecting their constitutional rights and autonomy. The fact that one is not  
38 subject to the civil statutory code as a voluntary franchise doesn’t mean you are NOT subject to ALL law. Everyone is still  
39 subject to the common law and the criminal law whether they consent or not. More on the above at:

*[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>

#### 4.1.6 You area a CUSTOMER of VOLUNTARY government “civil services” who can fire the government

Under the civil statutory law, you are the VOLUNTARY CUSTOMER as a consumer of government “CIVIL SERVICES”, meaning PUBLIC privileges:

1. You own yourself. That means you have a RIGHT per the Thirteenth Amendment to defend that SELF-ownership by writing rules and definitions of all terms that can adversely affect or undermine that ownership just like Congress does in Article 4, Section 3, Clause 2 of the Constitution.
2. It is ONLY up to YOU as the CUSTOMER and owner of yourself to decide what a “benefit” is and never the government as the Merchant making an offer.
3. YOU as the CUSTOMER are the only one who can invoke those privileges and their corresponding obligations and never them in a court setting. YOU get to decide whether the price or cost or obligations associated with procuring the “benefit” are too high and if they are, to refuse the offer and thereby restore CONSTITUTIONAL protections for PRIVATE property.
4. You as the CREATOR of any government form and the only witness signing under penalty of perjury have a right to define the CONTEXT (PUBLIC OR PRIVATE) and the DEFINITION of all terms of all terms. The CREATOR of a thing is always the OWNER. See:

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

5. The CONTEXT and the DEFINITION TOGETHER determine the choice of law to applied to the processing of the form. The DEFAULT context of every government form you submit is ALWAYS PUBLIC and CIVIL STATUTORY. He who writes EITHER the RULES or the DEFINITIONS always wins in any legal dispute. You only need to control ONE of these two things and you will ALWAYS win every legal dispute. You don’t control their rules but you do control all definitions on every form you submit by defining the terms on the form in a mandatory attachment. See:

*Choice of Law*, Litigation Tool #01.010  
<https://sedm.org/Litigation/01-General/ChoiceOfLaw.pdf>

6. If you define the context of all the government forms or applications you submit as CONSTITUTIONAL and PRIVATE, then PUBLIC civil statutory codes and franchise cannot be invoked in making you a target of PUBLIC civil statutory enforcement. The courts and administrative agencies agree this is true by telling the public that you can’t trust ANYTHING any government agency says, publishes in their publications, or prints on their forms. See:

*Reasonable Belief About Income Tax Liability*, Form #05.007  
<https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

7. Administrative agencies in the Executive Branch are NOT empowered to either WRITE new rules or definitions like you, because this is the exclusive province of the LEGISLATIVE Branch. Therefore, you have an advantage in the war to defend yourself by writing your own rules and definitions to protect your ownership of yourself and your private property.
8. If you don’t invoke the PUBLIC privileges of the civil statutory protection franchise, the CONSTITUTIONAL and COMMON LAW protections are the only ones available at that point if the submission is later litigated.
9. If you as the Plaintiff or Respondent in any civil action DO NOT want the “benefit” of the civil statutory PUBLIC privileges and invoke ONLY a CONSTITUTIONAL and PRIVATE remedies, they can’t impose the OBLIGATIONS that go with those privileges or the PUBLIC civil status that makes without committing criminal identity theft and a taking of PRIVATE property. The property STOLEN is represented by all the obligations attached to the CIVIL STATUS of “taxpayer”, “person”, “citizen”, “resident” etc that they imposed upon you against your consent. See the following for how this identity theft process works:

*Government Identity Theft*, Form #05.046  
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

The above process is described in:

*Path to Freedom*, Form #09.015, Sections 5.5-5.8  
<https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>

#### 4.1.7 “United States” does not mean the entire country on Government Forms

Therea are TWO main contexts for most statutory terms: CONSTITUTIONAL or STATUTORY. See:

The geographical definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10) and 26 C.F.R. §301.7701-7(b)(1). See:

1. Legal Deception, Propaganda, and Fraud, Form #05.014, Sections 13.6-13.7  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
2. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “United States”  
<https://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

The term “foreign” is ONLY defined in the context of “United States” as the corporation documented in 28 U.S.C. §3002(15)(A).

26 U.S. Code § 7701 - Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(5) FOREIGN

The term “foreign” when applied to a corporation or partnership means a corporation or partnership which is not domestic.

The above definition is also deliberately vague, because it fails to mention that the “United States” federal corporation ITSELF is a “citizen”, and perhaps the ONLY “citizen” mentioned in the Internal Revenue Code:

“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only.”  
[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

Thus, a FEDERAL corporation is foreign with respect to CONSTITUTIONAL states of the Union.

“A foreign corporation is one that derives its existence solely from the laws of another state, government, or country, and the term is used indiscriminately, sometimes in statutes, to designate either a corporation created by or under the laws of another state or a corporation created by or under the laws of a foreign country.”

“A federal corporation operating within a state is considered a domestic corporation rather than a foreign corporation. **The United States government is a foreign corporation with respect to a state.**”  
[19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003)]

If the U.S. government is foreign with respect to a state, then the PEOPLE in that state are legislatively foreign with respect to the national government. So what “foreign” really means from a legislative perspective is FOREIGN DOMICILE, not foreign NATIONALITY. If you have a domicile on federal territory or represent an entity with such domicile under Federal Rule of Civil Procedure 17, you are foreign with respect to a state of the Union. More on domicile at:

## 4.2 Citizenship

The following subsections deal exclusively with Third Rail Issues relating to citizenship.

### 4.2.1 STATUTORY and CONSTITUTIONAL citizens are not equivalent<sup>5</sup>

“When words lose their meaning [or their CONTEXT WHICH ESTABLISHES THEIR MEANING], people lose their freedom.”  
[Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher]

<sup>5</sup> Adapted from: Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 4;  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>



It is a secret exactly which “citizen” or “resident” the income tax is imposed upon: CONSTITUTIONAL or STATUTORY. It CAN’T be BOTH and is really only the STATUTORY “citizen”! The CONSTITUTIONAL citizen is PRIVATE. The STATUTORY citizen is a PUBLIC fiction and privilege.

STATUTORY citizenship is a CIVIL status that designates a person’s domicile while CONSTITUTIONAL citizenship is a POLITICAL status that designates a person’s nationality. Understanding the distinction between nationality and domicile is absolutely critical.

1. Nationality:

- 1.1. Is not necessarily consensual or discretionary. For instance, acquiring nationality by birth in a specific place was not a matter of choice whereas acquiring it by naturalization is.
- 1.2. Is a political status.
- 1.3. Is defined by the Constitution, which is a political document.
- 1.4. Is synonymous with being a “national” within statutory law.
- 1.5. Is associated with a specific COUNTRY.
- 1.6. Is called a “political citizen” or a “citizen of the United States in a political sense” by the courts to distinguish it from a STATUTORY citizen. See *Powe v. United States*, 109 F.2d. 147 (1940).

2. Domicile:

- 2.1. Always requires your consent and therefore is discretionary. 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>

- 2.2. Is a civil status.
- 2.3. Is not even addressed in the constitution.
- 2.4. Is defined by civil statutory law RATHER than the constitution.
- 2.5. Is in NO WAY connected with one’s nationality.
- 2.6. Is usually connected with the word “person”, “citizen”, “resident”, or “inhabitant” in statutory law.
- 2.7. Is associated with a specific COUNTY and a STATE rather than a COUNTRY.
- 2.8. Implies one is a “SUBJECT” of a SPECIFIC MUNICIPAL but not NATIONAL government.

Nationality and domicile, determine the political/CONSTITUTIONAL AND civil/STATUTORY status of a human being respectively. These important distinctions are recognized in Black’s Law Dictionary:

*“nationality – That quality or character which arises from the fact of a person’s belonging to a nation or state. **Nationality determines the political status of the individual, especially with reference to allegiance; while domicile determines his civil [statutory] status.** Nationality arises either by birth or by naturalization.”*  
[Black’s Law Dictionary (6th ed. 1990), p. 1025]

President Barack Obama affirmed our assertions that there are TWO components to your citizenship status at the end of his State of the Union address given on 2/12/2013:

[President Obama Recognizes separate POLITICAL and LEGAL components of citizenship](http://sedm.org/Exhibits/ExhibitIndex.htm), Exhibit #01.013

EXHIBITS PAGE: <http://sedm.org/Exhibits/ExhibitIndex.htm>

DIRECT LINK: <http://sedm.org/Exhibits/EX01.013.mp4>

The U.S. Supreme Court also confirmed the above when they held the following. Note the key phrase “political jurisdiction”, which is NOT the same as legislative/statutory jurisdiction. One can have a political status of “citizen” under the constitution while NOT being a “citizen” under federal statutory law because not domiciled on federal territory. To have the status of “citizen” under federal statutory law, one must have a domicile on federal territory:

*“This section contemplates two sources of citizenship, and two sources only, -birth and naturalization. The persons declared to be citizens are ‘all persons born or naturalized in the United States, and **subject to the jurisdiction thereof.**’ The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, **but completely subject to their [plural, not singular, meaning states of the Union] political jurisdiction, and owing them [the state of the Union] direct and immediate 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 of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired.”*  
[*U.S. v. Wong Kim Ark*, [169 U.S. 649](http://sedm.org/Exhibits/EX01.013.mp4), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

1       *"This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm foundation of justice,*  
2       *and the **claim to be protected** is earned by considerations which the protecting power is not at liberty to disregard. Such domiciled*  
3       *citizen pays the same price for his protection as native-born or naturalized citizens pay for theirs. **He is under the bonds of allegiance***  
4       ***to the country of his residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws.***  
5       *His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly all*  
6       *respects, his and their condition as to the duties and burdens of Government are undistinguishable."*  
7       *[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893) ]*

8       Notice in the last quote above that they referred to a foreign national born in another country as a "citizen". THIS is the  
9       REAL "citizen" (a domiciled foreign national) that judges and even tax withholding documents are really talking about, rather  
10      than the "national" described in the constitution.

11      Domicile and NOT nationality is what imputes a CIVIL status under the tax code and a liability for tax. Tax liability is a  
12      civil liability that attaches to civil statutory law, which in turn attaches to the person through their choice of domicile. When  
13      you CHOOSE a domicile, you elect or nominate a protector, which in turn gives rise to an obligation to pay for the civil  
14      protection demanded. The method of providing that protection is the civil laws of the municipal (as in COUNTY) jurisdiction  
15      that you chose a domicile within.

16      "domicile. A person's legal home. That place where a man has his true, fixed, and **permanent home** and principal establishment,  
17      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,  
18      physical presence within a state and **the intention** to make it one's home are the requisites of establishing a "domicile" therein. The  
19      permanent residence of a person or the place to which he **intends to** return even though he may actually reside elsewhere. A person  
20      may have more than one residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual**  
21      **residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of**  
22      **voting and other legal rights and privileges.**"  
23      *[Black's Law Dictionary, Sixth Edition, p. 485]*

24      Later versions of Black's Law Dictionary attempt to cloud this important distinction between nationality and domicile in  
25      order to unlawfully and unconstitutionally expand federal power into the states of the Union and to give federal judges  
26      unnecessary and unwarranted discretion to kidnap people into their jurisdiction using false presumptions. They do this by  
27      trying to make you believe that domicile and nationality are equivalent, when they are EMPHATICALLY NOT. Here is an  
28      example:

29      "**nationality** – The relationship between a citizen of a nation and the nation itself, customarily involving allegiance by the citizen and  
30      protection by the state; membership in a nation. **This term is often used synonymously with citizenship.**"  
31      *[Black's Law Dictionary (8th ed. 2004)]*

32      Federal courts regard the term "citizenship" as equivalent to domicile, meaning domicile on federal territory.

33      "**The words "citizen" and citizenship," however, usually include the idea of domicile, Delaware, L. & W.R. Co. v. Petrowsky,**  
34      **C.C.A.N.Y., 250 F. 554, 557;"**  
35      *[Black's Law Dictionary, Fourth Edition, p. 310]*

36      Hence:

- 37      1. The term "citizenship" is being stealthily used by government officials as a magic word that allows them to hide their  
38      presumptions about your status. Sometimes they use it to mean NATIONALITY, and sometimes they use it to mean  
39      DOMICILE.
- 40      2. The use of the word "citizenship" should therefore be AVOIDED when dealing with the government because its  
41      meaning is unclear and leaves too much discretion to judges and prosecutors.
- 42      3. When someone from any government uses the word "citizenship", you should:
  - 43      3.1. Tell them NOT to use the word, and instead to use "nationality" or "domicile".
  - 44      3.2. Ask them whether they mean "nationality" or "domicile".
  - 45      3.3. Ask them WHICH political subdivision they imply a domicile within: federal territory or a constitutional state of  
46      the Union.

47      A failure to either understand or apply the above concepts can literally mean the difference between being a government pet  
48      in a legal cage called a franchise, and being a free and sovereign man or woman.

49      For more information on the subject of this section, see:

1. Citizenship Status v. Tax Status, Form #10.011  
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
2. Citizenship, Domicile, and Tax Status Options, Form #10.003  
<https://sedm.org/Forms/10-Emancipation/CitDomTaxStatusOptions.pdf>
3. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 4  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

#### 4.2.2 **Being a STATUTORY “citizen” is voluntary and cannot be compelled**

The fact that being a STATUTORY “citizen” within civil statutes is completely voluntary is a carefully guarded third rail issue. STATUTORY citizenship is a byproduct of your CIVIL DOMICILE, and NOT of where you were born or naturalized. Domicile, in turn, is entirely voluntary and avoidable.

***citizen.** One who, under the Constitution and laws of the United States\*\*\*, or of a particular state, is a **member of the political community, owing allegiance and being entitled to the enjoyment of full civil [STATUTORY] rights.** All persons born or naturalized in the United States\*\*\*, and subject to the jurisdiction thereof, are citizens of the United States\*\*\* and of the state wherein they reside. U.S. Const., 14th Amend.. See Citizenship.*

***“Citizens” are members of a political community who, in their associated capacity, have established or [VOLUNTARILY] submitted themselves to the dominion of a government [by giving up their rights] for the promotion of their general welfare and the protection of their individual as well as collective rights.** Herriott v. City of Seattle, 81 Wash.2d. 48, 500 P.2d. 101, 109. [Black’s Law Dictionary, Sixth Edition, p. 244]*

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**“The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction.”**  
[United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]]

***“The rights of the individual are not derived from governmental agencies,** either municipal, state or federal, or even from the Constitution. They exist inherently in every man, by endowment of the Creator, and are merely reaffirmed in the Constitution, **and restricted only to the extent that they have been voluntarily surrendered by the citizenship to the agencies of government.** The people’s rights are not derived from the government, but the government’s authority comes from the people.\*946 The Constitution but states again these rights already existing, and when legislative encroachment by the nation, state, or municipality invade these original and permanent rights, it is the duty of the courts to so declare, and to afford the necessary relief. The fewer restrictions that surround the individual liberties of the citizen, except those for the preservation of the public health, safety, and morals, the more contented the people and the more successful the democracy.”  
[City of Dallas v Mitchell, 245 S.W. 944 (1922)]*

*“Citizenship” and “residence”, as has often been declared by the courts, are not convertible terms. ... “The better opinion seems to be that a citizen of the United States is, under the amendment [14th], prima facie a citizen of the state wherein he resides, cannot arbitrarily be excluded therefrom by such state, but that **he does not become a citizen of the state against his will, and contrary to his purpose and intention to retain an already acquired citizenship elsewhere.** The amendment [14th] is a restraint on the power of the state, but not on the right of the person to choose and maintain his citizenship or domicile”“.  
[Sharon v. Hill, 26 F. 337 (1885)]*

More on the subject:

1. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 4  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
2. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

### 4.2.3 Common law “nationals” and STATUTORY “nationals but not citizens of the United States at birth” under 8 U.S.C. §1408 are synonymous or all “nationals” are 8 U.S.C. §1408

The fact that people born within the constitutional states of the Union are COMMON LAW “nationals” under 8 U.S.C. §1101(a)(21) but not STATUTORY “nationals but not citizens of the United States at birth” under 8 U.S.C. §1408. See:

*Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

### 4.3 Income tax

The following subsections deal exclusively with third rail issues relating to the income tax. They apply not only to the IRS, but the Treasury Department and the courts as well.

#### 4.3.1 American Nationals born anywhere in America can “elect” the nonresident alien status

It is and always has been completely lawful for anyone born anywhere in the COUNTRY “United States” to elect the “nonresident alien” tax status or to file as a nonresident alien. See:

1. *Nonresident Alien Position Course*, Form #12.045  
<https://sedm.org/LibertyU/NRA.pdf>
2. *Non-Resident Non-Person Position*, Form #05.020  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

Because of the love of STEALING your money or getting what they don’t deserve, there are LOTS of dumb excuses that corrupt people in the government will try to use to talk you out of pursuing the Nonresident Alien Position. Most of them are rebutted in the following:

*Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals*, Form #08.031  
<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>

#### 4.3.2 The income tax is based on aliens at home and VOLUNTARY STATUTORY citizens abroad

The American income taxation is based on “aliens at home and citizens abroad” according to Jesus in Matt. 17:24-27.

##### *Peter and His Master Pay Their Taxes*

<sup>24</sup> When they had come to Capernaum, those who received the temple tax came to Peter and said, “Does your Teacher not pay the temple tax?”

<sup>25</sup> He said, “Yes.”

And when he had come into the house, Jesus anticipated him, saying, “What do you think, Simon? From whom do the kings of the earth take customs or taxes, from their sons or from strangers?”

<sup>26</sup> Peter said to Him, “From strangers.”

Jesus said to him, “Then the sons are free. <sup>27</sup> Nevertheless, lest we offend them, go to the sea, cast in a hook, and take the fish that comes up first. And when you have opened its mouth, you will find a <sup>[1]</sup>piece of money; take that and give it to them for Me and you.”

[Matt. 17:24-27, Bible, NKJV]

The word “strangers” back then means “aliens” today. “Sons” back then is the equivalent to “nationals” today. STATUTORY “citizens” are just NATIONALS who consent to a VOLUNTARY civil domicile.



In fulfillment of the above:

1. The only “individuals” in the Internal Revenue Code from a DOMESTIC perspective are “aliens” and “nonresident aliens”. See 26 C.F.R. §1.1441-1(c)(3)(i) .
2. A “citizen” or “resident” doesn’t become an individual unless they travel abroad under 26 U.S.C. §911(d)(1). In that capacity they are called “qualified individuals”, because their BEHAVIOR and CHOICE caused them to in effect “ELECT” to become a STATUTORY “individual”.
3. The fact that even being a “citizen” is voluntary because it comes with obligations and slavery and human trafficking are illegal EVERYWHERE, including on federal territory. Therefore even the PRIVILEGES of being a “citizen” must be voluntary and government must respect and protect your right to UNVOLUNTEER or they transition from a de jure government to a de facto government.

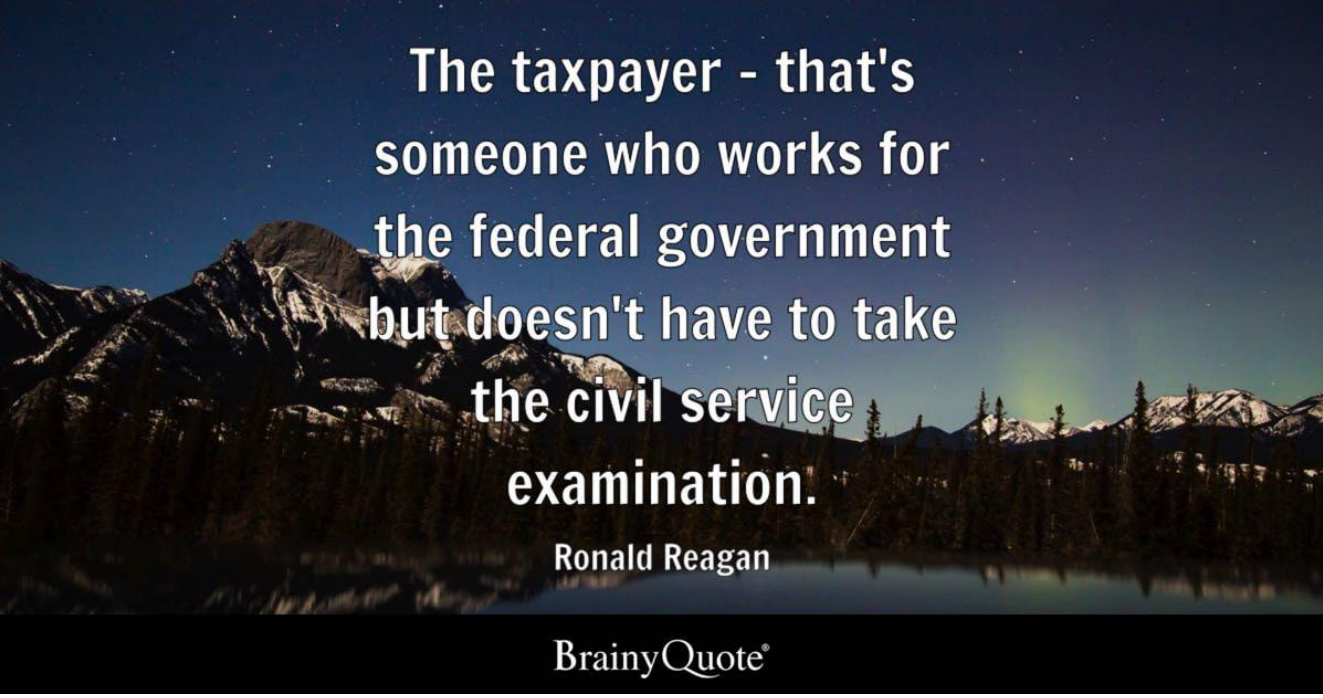
#### **4.3.3 Illegal enforcement against nontaxpayers constitutes a “tax”**

The fact that if the IRS enforces against a nonconsenting, nonresident, “nontaxpayer” who is protected by the Constitution, they are NOT enforcing a “tax” so all the statutory constraints relating to STATUTORY “taxes” (which are all voluntary quasi-contractual franchises) don’t apply:

1. The Full Payment Rule. See *Flora v. United States*, 357 U.S. 63, 78 S.Ct. 1079, 2 L.Ed.2d. 1165 (1958).
  2. The Anti-Injunction Act, 26 U.S.C. §7421.
  3. All statutes of limitations.
  4. All forms, publications, and procedures relating to LAWFULLY collected taxes.
  5. The need to exhaust administrative remedies UNDER the Internal Revenue Code.
- All the above ONLY regulate, tax, and protect the government and officers VOLUNTARILY serving in the government, not those who do not consent to an office in some form. This is made plain in:

*Your Rights as a “Nontaxpayer”*, IRS Publication 1a, Form #08.008  
<https://sedm.org/LibertyU/NontaxpayerBOR.pdf>

#### **4.3.4 You can be a “nontaxpayer” if you want to be or what one is**



The taxpayer - that's  
someone who works for  
the federal government  
but doesn't have to take  
the civil service  
examination.

Ronald Reagan

BrainyQuote®

What a “nontaxpayer” is and how one can become one, especially if they don’t consent to BE a “taxpayer”. See:

*Your Rights as a “Nontaxpayer”*, IRS Publication 1a, Form #08.008  
<https://sedm.org/LibertyU/NontaxpayerBOR.pdf>



#### 4.3.5 The national government has no authority to enforce the income tax within the exclusive jurisdiction of a constitutional state EXCEPT by consent in the case of nationals

It is a Third Rail Issue that the national government has no authority to enforce income taxation within a constitutional state against American nationals except by their consent of the party in some form as a form of “comity”.

1. They must consent or elect to be treated as PRIVILEGED STATUTORY “citizens” rather than merely nonresident “nationals”.
2. They must use the Forms W-4 and/or W-9 rather than the Form W-8 for their withholding and thus elect to be public officers or agents of the national government called STATUTORY “U.S. persons” under 26 U.S.C. §7701(a)(30).
3. They must consent to be a “taxpayer” and invoke statutory privileges rather than merely the common law or constitutional protections.
4. The above requirements are consistent with the requirement in the Declaration of Independence for “consent of the governed” from a CIVIL perspective. Without such consent, any CIVIL statutory enforcement under OTHER than the common law is inherently UNJUST. This is because everyone is subject to the English Common law whether they consent or not. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

#### 4.3.6 The Sixteenth Amendment is a tax on PROFIT, and not ALL EARNINGS

*“We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term ‘gross income,’ and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term ‘income’ has no broader meaning in the 1913 act than in that of 1909 (see Stratton’s Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts.”*  
[Southern Pacific Co., v. Lowe, [247 U.S. 330](#), 335, 38 S.Ct. 540 (1918)]

*“The Sixteenth Amendment declares that Congress shall have power to levy and collect taxes on income, ‘from [271 U.S. 174] whatever source derived,’ without apportionment among the several states and without regard to any census or enumeration. It was not the purpose or effect of that amendment to bring any new subject within the taxing power. Congress already had power to tax all incomes. But taxes on incomes from some sources had been held to be ‘direct taxes’ within the meaning of the constitutional requirement as to apportionment. Art. 1, § 2, cl. 3, § 9, cl. 4; Pollock v. Farmers’ Loan & Trust Co., 158 U.S. 601. The Amendment relieved from that requirement, and obliterated the distinction in that respect between taxes on income that are direct taxes and those that are not, and so put on the same basis all incomes ‘from whatever source derived.’” Brushaber v. Union P. R. Co., 240 U.S. 1, 17. “Income” has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants’ L. & T. Co. v. Smietanka, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. Stratton’s Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207. And that definition has been adhered to and applied repeatedly. See, e.g., Merchants’ L. & T. Co. v. Smietanka, supra; 518; Goodrich v. Edwards, 255 U.S. 527, 535; United States v. Phellis, 257 U.S. 156, 169; Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United States v. Supplee-Biddle Co., 265 U.S. 189, 194; Irwin v. Gavit, 268 U.S. 161, 167; Edwards v. Cuba Railroad, 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given controlling weight. Eisner v. Macomber, supra, 206. [271 U.S. 175]”*  
[Bowers v. Kerbaugh-Empire Co., [271 U.S. 170](#), 174, (1926)]

The Sixteenth Amendment as a tax on PROFIT, also called “gain”, and not ALL EARNINGS. No one in the IRS or the courts wants you to talk about this because it reduces their revenues. Only such “profit” can lawfully constitute “gross income” among those who don’t otherwise consent. If you want it to include ALL earnings, then your consent is required in some form. The IRS Form 1040 encourages this misconception by listing “Total amount from Form(s) W-2” on line 1a.

<b>Income</b> <small>Attach Form(s) W-2 here. Also attach Form(s)</small>	<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b>	
	<b>b</b>	Household employee wages not reported on Form(s) W-2	<b>1b</b>	
	<b>c</b>	Tip income not reported on line 1a (see instructions)	<b>1c</b>	
	<b>d</b>	Medicare wages and tips reported on Form(s) W-2 (see instructions)	<b>1d</b>	

In fact, Subtitle C of the Internal Revenue Code is not a tax at all. The IRS classifies it with Tax Class 5, under “Estates and gift taxes”. 26 U.S.C. §61 does not even list “wages”. The closest thing to PROFIT from services it is “compensation for

services”, but that amount is PROFIT from compensation for services under 26 U.S.C. §83 and not ALL earnings. Even then, that amount pertains to BUSINESSES and not your own personal labor.

[26 U.S. Code § 61 - Gross income defined](#)

(a) General definition

Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

(1) Compensation for services, including fees, commissions, fringe benefits, and similar items;

Labor does NOT equal “services”. BUSINESSES render services, not human beings. Human labor is, in fact, the ultimate origin of most other forms of property:

*“The property which every man has in his own labor, as it is the original foundation of all other property, so it is the most sacred and inviolable. ... to hinder his employing this strength and dexterity in what manner he thinks proper without injury to his neighbor, is a plain violation of this most sacred property.”*

*[Butcher's Union v. Crescent City 111 U.S. 746 (1884)]*

*“Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will...”*

*[The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)]*

The purpose of creating government is to PROTECT PRIVATE property, meaning YOUR LABOR. You own yourself. That is the implication of the Thirteenth Amendment:

*“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 [EXCLUSIVELY PRIVATE, God-given] rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, --”*

*[Declaration of Independence, 1776]*

How does the IRS defend itself against this RUSE? Partners in a business often also file the Form 1040 return in addition to the Form 1065, and for THEM, the profit from “wages” paid to their employees is listed on the Form 1040.

More on this subject at:

1. [Gross Income Worksheet-Nonresident Alien](#), Form #09.080\*\* (Member Subscriptions)-shows how to calculate REAL “profit” from wages, instead of just writing down ALL earnings.  
<https://sedm.org/product/gross-income-worksheet-nonresident-alien-form-09-080/>
2. [Sovereignty Forms and Instructions Online](#), Form #10.004, Cites by Topic: “income”  
<https://famguardian.org/TaxFreedom/CitesByTopic/income.htm>
3. [How the Government Defrauds You Out of Legitimate Exclusions for the Market Value of Your Labor](#), Form #05.027  
<https://sedm.org/Forms/05-MemLaw/DefraudLabor.pdf>
4. [Creating and Running a Business, Trust, or Estate](#), Form #09.079\*\* (Member Subscriptions)-why “wages” appears on the 1040 return for use ONLY in connection with businesses.  
<https://sedm.org/product/creating-and-running-a-business-form-09-079/>
5. [Proof that Involuntary Income Taxes on Your Labor are Slavery](#), Form #05.055\*\* (Member Subscriptions)  
<https://sedm.org/product/proof-that-involuntary-income-taxes-on-your-labor-are-slavery-form-05-055/>

#### **4.3.7 You cannot simultaneously be subject to state and federal income tax because of the separation of powers**

You cannot simultaneously owe a tax to state and federal governments at the same time, given that the separation of powers forbids the overlap of civil jurisdictions between these two and all taxation statutes are CIVIL in nature, and given the fact that “gross income” on a federal tax return has to transfer to the state return in most states:

[Government Conspiracy to Destroy the Separation of Powers](#), Form #05.023  
<https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>

#### 4.3.8 Internal Revenue Code Subtitles A and C is an excise tax upon VOLUNTARY public offices and government property

The origin of the constitutional or legal authority of the national government to introduce taxable franchises such as the income tax within the exclusive jurisdiction of the state and not within federal enclaves is off limits. The U.S. Supreme Court held 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 CANNOT do it. See:

*Government Instituted Slavery Using Franchises*, Form #05.030

<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

The nature of the Internal Revenue Code Subtitles A and C income tax as an excise tax upon VOLUNTARY public offices in the national and not state government. This includes:

1. What the definition of “trade or business” is. See:

*The “Trade or Business” Scam*, Form #05.001

<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdfv>

2. How one can become a public officer without their consent.
3. By what authority third parties can in effect “elect” a constitutionally protected human into a public office called STATUTORY “citizen”, “resident”, “person”, or “taxpayer” without their consent using false information returns. Isn’t this slavery? See:

*Correcting Erroneous Information Returns*, Form #04.001

<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>

4. By what authority third parties can lawfully convert PRIVATE, CONSTITUTIONALLY protected property from PRIVATE to public so that it can be taxed and regulated without the EXPRESS consent of the original ABSOLUTE owner by filing false information returns. See:

*Separation Between Public and Private Course*, Form #12.025

<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

#### 4.3.9 How the Internal Revenue Code and Treasury Regulations HIDE or OBFUSCATE Third Rail Issues

The Internal Revenue Code and Treasury Regulations hide third rail issues documented in this memorandum by:

1. Not defining the term “alien” in 26 U.S.C. §7701. They only define “resident alien” and “nonresident alien”.
2. By NOT defining “nonresident alien”. The definition in 26 U.S.C. §7701(b)(1)(B) defines what it IS NOT, not what it IS. “nonresident aliens” are NOT a subset of “aliens”.

[26 U.S. Code § 7701 - Definitions](#)

*(b) DEFINITION OF RESIDENT ALIEN AND NONRESIDENT ALIEN*

*(1) IN GENERAL*

*For purposes of this title (other than subtitle B)—*

*(B) Nonresident alien*

*An individual is a nonresident alien if such individual is neither a citizen of the [United States](#) nor a resident of the [United States](#) (within the meaning of subparagraph (A)).*

3. Defining the term “foreign” ONLY in the context of “United States” as the corporation documented in 28 U.S.C. §3002(15)(A).

[26 U.S. Code § 7701 - Definitions](#)

*(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—*

(5)FOREIGN

The term “foreign” when applied to a corporation or partnership means a corporation or partnership which is not domestic.

The above definition is also deliberately vague, because it fails to mention that the “United States” federal corporation ITSELF is a “citizen”, and perhaps the ONLY “citizen” mentioned in the Internal Revenue Code:

*“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only.”*

*[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]*

Thus, a FEDERAL corporation is foreign with respect to CONSTITUTIONAL states of the Union.

*“A foreign corporation is one that derives its existence solely from the laws of another state, government, or country, and the term is used indiscriminately, sometimes in statutes, to designate either a corporation created by or under the laws of another state or a corporation created by or under the laws of a foreign country.”*

*“A federal corporation operating within a state is considered a domestic corporation rather than a foreign corporation. **The United States government is a foreign corporation with respect to a state.**”*

*[19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003)]*

If the U.S. government is foreign with respect to a state, then the PEOPLE in that state are legislatively foreign with respect to the national government. So what “foreign” really means from a legislative perspective is FOREIGN DOMICILE, not foreign NATIONALITY. If you have a domicile of federal territory or represent an entity with such domicile under Federal Rule of Civil Procedure 17, you are foreign with respect to a state of the Union. More on domicile at:

*Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002

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

4. By NOT mentioning “domicile” in Subtitles A and C as a prerequisite of being a STATUTORY “citizen” as defined in 26 U.S.C. §3121(e) even though it does, in fact apply. The only place domicile is mentioned is in Subtitle B relating to Estate taxes. See:

*Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006

<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

5. Including “nationals” within the definition of “nonresident alien” in 26 U.S.C. §7701(b)(1)(B) but not expressly identifying them as such. A separate term is needed for these parties that is not confused with “aliens”. “nonresident nationals” would be most appropriate for the purpose, but it would open the floodgate of people leaving the system.
6. FALSELY identifying all “nonresident aliens” as “aliens” in the Treasury Regulations. See:

*Flawed Tax Arguments to Avoid*, Form #08.004, Section 8.27

<https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>

7. Deliberately confusing CONSTITUTIONAL “non-resident aliens” (foreign nationals) with STATUTORY “nonresident aliens” (foreign nationals and state nationals). See:

*Flawed Tax Arguments to Avoid*, Form #08.004, Section 8.28

<https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>

#### **4.4 Government statements, forms, and publications**

The following subsections deal with third rail issues dealing with the reliability and veracity and usefulness of government statements, forms, and publications in the context of a lawsuit.

##### **4.4.1 Government forms and publications are a good basis for reasonable belief about your obligations under a law**

The courts have repeatedly held that you may NOT trust ANYTHING that any government or government worker says, publishes, or writes. 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.<sup>\*fn15</sup> 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)]

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 C.F.R. §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."

The IRS admits that you cannot trust anything they publish, INCLUDING their forms!:

Internal Revenue Manual  
4.10.7.2.7 (01-01-2006)  
IRS Publications

1. IRS Publications explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating IRS positions, and include worksheets. **Publications are nonbinding on the IRS 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: [https://www.irs.gov/irm/part4/irm\\_04-010-007#idm139859652464096](https://www.irs.gov/irm/part4/irm_04-010-007#idm139859652464096)]

Table 1: Things IRS is NOT responsible or accountable for

Not responsible for:	Controlling Case(s):
Following revenue rulings, handbooks, etc.	<a href="#">CWT Farms Inc. v. Commissioner of Internal Revenue, 755 F.2d. 790 (11th Cir. 03/19/1985)</a>
Following procedures in the <a href="#">Internal Revenue Manual (I.R.M.)</a>	<a href="#">U.S. v. Will, 671 F.2d. 963 (1982)</a>
Following procedural regulations found in <a href="#">26 C.F.R. Part 601</a>	1. <a href="#">Einhorn v. Dewitt, 618 F.2d. 347 (5th Cir. 06/04/1980)</a> 2. <a href="#">Luhrling v. Glotzbach, 304 F.2d. 560 (4th Cir. 05/28/1962)</a>
Oral agreements or statements	<a href="#">Boulez v. C.I.R., 258 U.S.App. D.C. 90, 810 F.2d. 209 (1987)</a>

Exhaustive proof of this section is found in:



1. Federal Courts and the IRS' Own IRM Say that the IRS is NOT RESPONSIBLE for Its Actions or Its Words or for Following Its Own Written Procedures, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
2. Reasonable Belief About Income Tax Liability, Form #05.007, Section 9  
<https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

#### **4.4.2 You HAVE to use government forms or even the statutory terms referenced on government forms**

In fact, you DO NOT have to use approved IRS forms for any purpose. You can make your own and we have.

1. Standard government forms are engineered to recruit you into unknowingly volunteering for civil statutory offices such as "citizen", "resident", "person", etc. See:

Avoiding Traps in Government Forms Course, Form #12.023

<https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>

2. You can make up your own form and define all terms on the form to make you a nonconsenting, nonresident, "nontaxpayer". Simply stating that none of the terms on the form shall be interpreted to apply any civil provision of law to the filer and to be an offer and not an acceptance of any kind is all that is necessary. Below is an attachment that can be attached to standard IRS forms that does that:

Tax Form Attachment, Form #04.201

<https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdfv>

3. The IRS publishes standards for making your own W-8 form. We invoke those standards in the following form on our site:

W-8SUB, Form #04.231

<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>

4. If your custom form purports to satisfy the requirements for a valid tax "return" under the code, then all it has to do is meet the standards of the Beard Test, which are:
  - 4.1. It must purport to be a return (you can define "return" any way you want).
  - 4.2. It must contain enough information to calculate a tax liability (even \$0 is a tax liability for these purposes, just as 0 counts as a number) and
  - 4.3. It must contain some affirmation of the correctness of the return (we seem to recall SCOTUS saying something like "magic words are not necessary", but we think the Beard Test says the return must be signed "under penalty of perjury" and
  - 4.4. Finally, it must be an honest and reasonable attempt to comply with the REQUIREMENTS of the law.For instance, simply filing a Form 843 has been held by the courts to be valid return in the case of Walby v. United States, 144 Fed.Cl. 1, 122 A.F.R.T.2d (RIA) 2019-5227 (2019). See our Form #15.001 for our example of a custom non-statutory "return". More on the above at:

How to File Returns, Form #09.074\*\*, Section 8.1 (Member Subscriptions)

<https://sedm.org/product/filing-returns-form-09-074/>

#### **4.5 Government Benefits and Franchises**

##### **4.5.1 Social Security Cannot be Lawfully be Offered in Constitutional States of the Union**

The Social Security Act does NOT authorize offering or enforcing commercial government franchises within Constitutional States of the Union. The definitions found in the act make that crystal clear:

**Table 2: Social Security Definitions**

<b>Word</b>	<b>Definition</b>	<b>Location within Social Security Act(s)</b>
"United States"	<u>ORIGINAL 1935 ACT DEFINITION:</u> "(2) The term United States when used in a geographical sense means the States, Alaska, Hawaii, and the District of Columbia." <u>CURRENT DEFINITION:</u> "(2) The term "United States" when used in a geographical sense means, except where otherwise provided, the States."	1. <a href="#">Social Security Act of 1935, Section 1101(a)(2)</a> . 2. <a href="#">Current Social Security Act, Section 1101(a)(2)</a> . 3. 42 U.S.C. §1301(a)(2)

<b>Word</b>	<b>Definition</b>	<b>Location within Social Security Act(s)</b>
"State"	<p><b>ORIGINAL 1935 ACT DEFINITION:</b></p> <p><i>"The term State (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia."</i></p> <p><b>CURRENT DEFINITION:</b></p> <p><i>"(1) The term 'State', except where otherwise provided, includes the District of Columbia and the Commonwealth of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title V and in part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972<sup>[3]</sup>) shall continue to apply, and the term 'State' when used in such titles (but not in title XVI as in effect pursuant to such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. Such term when used in title IV also includes American Samoa."</i></p>	<ol style="list-style-type: none"> <li>1. <a href="#">Social Security Act of 1935, Section 1101(a)(1).</a></li> <li>2. <a href="#">Current Social Security Act, Section 1101(a)(1)</a></li> <li>3. <a href="#">42 U.S.C. §1301(a)(1)</a></li> </ol>
"Currently insured individual"	<p><b>CURRENT DEFINITION:</b></p> <p><i>(c)<sup>[234]</sup> For purposes of subsections (a) and (b), the criterion specified in this subsection is that the individual, if not a United States citizen or national—</i></p> <p><i>(1) has been assigned a social security account number that was, at the time of assignment, or at any later time, consistent with the requirements of subclause (I) or (III) of section 205(c)(2)(B)(i); or</i></p> <p><i>(2) at the time any such quarters of coverage are earned—</i></p> <p><i>(A) is described in subparagraph (B) or (D) of section 101(a)(15) of the Immigration and Nationality Act,</i></p> <p><i>(B) is lawfully admitted temporarily to the United States for business (in the case of an individual described in such subparagraph (B)) or the performance as a crewman (in the case of an individual described in such subparagraph (D)), and</i></p> <p><i>(C) the business engaged in or service as a crewman performed is within the scope of the terms of such individual's admission to the United States.</i></p>	<ol style="list-style-type: none"> <li>1. <a href="#">Current Social Security Act, Section 214(c)</a></li> <li>2. <a href="#">42 U.S.C. §414(c)</a></li> </ol>

<sup>1</sup> The fact that Social Security cannot lawfully be offered within the exclusive jurisdiction of a constitutional state is also found  
<sup>2</sup> in the definitions within the Internal Revenue Code:

1            [26 U.S. Code §3121 - Definitions](#)

2            (e)STATE, UNITED STATES, AND CITIZEN

3            For purposes of this chapter—

4            (1)STATE

5            The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

7            (2)UNITED STATES

8            The term “United States” when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

10           An individual who is a citizen of the Commonwealth of Puerto Rico (but not otherwise a citizen of the United States) shall be considered, for purposes of this section, as a citizen of the United States.

12           The Social Security Administration sidesteps and hides all these “inconvenient truths” by using the terms “State” and “United States” in their conventional rather than their STATUTORY sense. This amounts to CONSTRUCTIVE FRAUD.

14           In addition, Social Security is implemented through 26 C.F.R., which is entitled “Employees Benefits”. You have to be a government employee to participate. This is also evidenced by the definition of “employee” found in the payroll withholding portions of Subtitle C of the Internal Revenue Code:

17           [26 U.S. Code § 3401 - Definitions](#)

18           (c)Employee

19           For purposes of this chapter, the term “employee” includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term “employee” also includes an officer of a corporation.

22           The rules of statutory construction and interpretation FORBID adding anything to the above definition, or even adding PRIVATE “employees” to the definition above.

24           **“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.**  
25           *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.”  
32           [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

33           Any attempt to allow the READER to subjectively add ANYTHING they want is illegal and unconstitutional because:

- 34           1. It is an exercise of “arbitrary power” forbidden by the Constitution. We are a society of laws and not men.  
35           2. Adding to definitions things that are not there is exercising the power to legislate reserved exclusively to the  
36           Legislative Branch of the government as part of the separation of powers. See:

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

- 37           3. It is ILLEGAL and a violation of the separation of powers doctrine for someone working as a private human to  
38           exercise legislative functions reserved ONLY to the Legislative Branch.  
39           4. Individual IRS employees working in the Executive Branch also are forbidden from exercising legislative powers.  
40           5. It is a violation of due process of law to PRESUME anything about what is included in the definition. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017  
             <https://sedm.org/Forms/05-MemLaw/Presumption.pdf>

- 41           6. A fundamental requirement of the Constitution is the requirement for “reasonable notice” of what the law requires.

Not expressly prescribing EVERYTHING that is included in a definition deprives the reader of the constitutionally mandated “reasonable notice” of what the law requires and promotes and encourages unconstitutional PRESUMPTION. See:

*Requirement for Reasonable Notice*, Form #05.022  
<https://sedm.org/Forms/05-MemLaw/ReasonableNotice.pdf>

There is also NO provision provided under 26 U.S.C. §3402(p) for the average American working within the exclusive jurisdiction of the Constitutional statutes to “elect” to treat their earnings from labor as a “federal payment” as required by the Internal Revenue Code.

[26 U.S. Code § 3402 - Income tax collected at source](#)

**(p) VOLUNTARY WITHHOLDING AGREEMENTS**

**(1) CERTAIN FEDERAL PAYMENTS**

**(A) In general**

If, at the time a [specified Federal payment](#) is made to any person, a request by such person is in effect that such payment be subject to withholding under this chapter, then for purposes of this chapter and so much of subtitle F as relates to this chapter, such payment shall be treated as if it were a payment of [wages](#) by an [employer](#) to an [employee](#).

**(B) Amount withheld**

The amount to be deducted and withheld under this chapter from any payment to which any request under subparagraph (A) applies shall be an amount equal to the percentage of such payment specified in such request. Such a request shall apply to any payment only if the percentage specified is 7 percent, any percentage applicable to any of the 3 lowest income brackets in the table under section 1(c),<sup>1</sup> or such other percentage as is permitted under regulations prescribed by the Secretary.

**(C) Specified Federal payments**

For purposes of this paragraph, the term “[specified Federal payment](#)” means—

(i) any payment of a social security benefit (as defined in [section 86\(d\)](#)),

(ii) any payment referred to in the second sentence of [section 451\(d\)](#)<sup>1</sup> which is treated as insurance proceeds,

(iii) any amount which is includible in gross income under section 77(a), and

(iv) any other payment made pursuant to Federal law which is specified by the Secretary for purposes of this paragraph.

**(D) Requests for withholding**

Rules similar to the rules that apply to annuities under subsection (o)(4) shall apply to requests under this paragraph and paragraph (2).

**(2) VOLUNTARY WITHHOLDING ON UNEMPLOYMENT BENEFITS**

If, at the time a payment of unemployment compensation (as defined in [section 85\(b\)](#)) is made to any person, a request by such person is in effect that such payment be subject to withholding under this chapter, then for purposes of this chapter and so much of subtitle F as relates to this chapter, such payment shall be treated as if it were a payment of [wages](#) by an [employer](#) to an [employee](#). The amount to be deducted and withheld under this chapter from any payment to which any request under this paragraph applies shall be an amount equal to 10 percent of such payment.

**(3) AUTHORITY FOR OTHER VOLUNTARY WITHHOLDING**

The Secretary is authorized by regulations to provide for withholding—

(A) from remuneration for services performed by an [employee](#) for the [employee](#)’s [employer](#) which (without regard to this paragraph) does not constitute [wages](#), and

(B) from any other type of payment with respect to which the Secretary finds that withholding would be appropriate under the provisions of this chapter, if the [employer](#) and [employee](#), or the person making and the person receiving such other type of payment,

agree to such withholding. Such agreement shall be in such form and manner as the Secretary may by regulations prescribe. For purposes of this chapter (and so much of subtitle F as relates to this chapter), remuneration or other payments with respect to which such agreement is made shall be treated as if they were wages paid by an employer to an employee to the extent that such remuneration is paid or other payments are made during the period for which the agreement is in effect.

There is no private system of old age security. Because old age security is such an important issue and is only available through the government at this time, unethical people within the exclusive jurisdiction of the constitutional states will say and do anything and everything they have to in order to procure the ability to participate, but the result is fraud upon the United States government. That fraud is currently bankrupting the government at this time. Over 70% of the federal budget is spent on “entitlements”. This puts the squeeze of everything else the government has to spend on and thus interferes with LEGITIMATE functions of government. Welfare and entitlements are ILLEGITIMATE and were NEVER constitutionally authorized:

*“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 \(1874\)](#) ]

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*“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 \(1936\)](#)]

There are lots of implications of ACTING consistent with the information presented in this section that profoundly affect how we interact with the government:

1. Social Security Numbers serve as the legal equivalent of:
  - 1.1. A de facto license to represent an office in the national government.
  - 1.2. What the Federal Trade Commission (FTC) calls a “franchise mark”.

*“. . . a commercial business arrangement [e.g. a STATUTORY “trade or business” under 26 U.S.C. §7701(a)(26)] is a “franchise” if it satisfies three definitional elements. Specifically, the franchisor must:*

- (1) promise to provide a trademark or other commercial symbol [e.g. the STATUTORY Social Security Number or Taxpayer Identification Number];*
  - (2) promise to exercise significant control or provide significant assistance in the operation of the business [e.g. enforcement of the franchise “code” such as the Internal Revenue Code Subtitles A and C] and*
  - (3) require a minimum payment of at least \$500 during the first six months of operations [e.g. tax refunds annually, deductions most Americans DO NOT need because of EXCLUSIONS in 26 U.S.C. §872 because not from GEOGRAPHICAL “U.S.”, stimulus checks, etc]”.*
- [[FTC Franchise Rule Compliance Guide, May 2008, p. 1;](#)  
SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

*“A franchise entails the right to operate a business that is “identified or associated with the franchisor’s trademark, or to offer, sell, or distribute goods, services, or commodities that are identified or associated with the franchisor’s trademark.” The term “trademark”*



is intended to be read broadly to cover not only trademarks, but any service mark, trade name, or other advertising or commercial symbol. This is generally referred to as the "trademark" or "mark" element.

**The franchisor [the government] need not own the mark itself, but at the very least must have the right to license the use of the mark to others. Indeed, the right to use the franchisor's mark in the operation of the business - either by selling goods or performing services identified with the mark or by using the mark, in whole or in part, in the business' name - is an integral part of franchising. In fact, a supplier can avoid Rule coverage of a particular distribution arrangement by expressly prohibiting the distributor from using its mark."**

[FTC Franchise Rule Compliance Guide, May 2008;

SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

- 1.3. Permission from the government to act as their AGENT or "public officer". A license constitutes permission from the state to that which is otherwise illegal. It's a criminal offense to represent the government as a public officer without their explicit permission.

More on the above at:

About SSNs and TINs on Government Forms and Correspondence, Form #05.012  
<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

2. When someone ASKS you for a Social Security Number they are actually asking TWO questions, one of which they maliciously make INVISIBLE:
- 2.1. Are you a public officer on official business?
- 2.2. If the answer is YES, please present your license number to act in that capacity.
3. The Social Security Number Card is PROPERTY of the national government and must be returned upon request. See 20 C.F.R. §422.103(d).

20 C.F.R. § 422.103 - Social security numbers.

(d) Social security number cards.

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

4. The national government has jurisdiction over its property wherever it is found in the WORLD. The following case was about extraterritorial jurisdiction over SLAVES as property. You in effect become an agent and a slave of the national government by accepting custody or benefit of their property ANYWHERE. Watch out!

**"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)]

5. A public officer is legally defined as someone in charge of the PROPERTY of the public, such as the Social Security Card.

**"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; Sheldmadine 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]

6. By using this property in connection with your otherwise PRIVATE property, you confer WORLDWIDE government jurisdiction to regulate your activities that otherwise would not legally exist.

*"The compensation which the owners of property, not having any special rights or privileges from the government in connection with it, may demand for its use, or for their own services in union with it, forms no element of consideration in prescribing regulations for that purpose."*

[ . . . ]

*"It is only where some right or privilege [which are GOVERNMENT PROPERTY] is conferred by the government or municipality upon the owner, which he can use in connection with his property, or by means of which the use of his property is rendered more valuable to him, or he thereby enjoys an advantage over others, that the compensation to be received by him becomes a legitimate matter of regulation. Submission to the regulation of compensation in such cases is an implied condition of the grant, and the State, in exercising its power of prescribing the compensation, only determines the conditions upon which its concession shall be enjoyed. When the privilege ends, the power of regulation ceases."*

[Munn v. Illinois, 94 U.S. 113 (1876) ]

7. It is ILLEGAL for the average American to request or use a Social Security Number or Taxpayer Identification Number. See:

*Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205  
<https://sedm.org/Forms/04-Tax/2-Withholding/WhyTINIllegal.pdf>

This document features a lively debate between two members: One defending collecting Social Security illegally, and the other advising against it. See section 6 later.

If you would like to see additional evidence backing up everything in this section, see:

1. *Why You Aren't Eligible for Social Security*, Form #06.001  
<https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>
2. *Resignation of Compelled Social Security Trustee*, Form #06.002  
<https://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf>
3. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012  
<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>
4. *Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205  
<https://sedm.org/Forms/04-Tax/2-Withholding/WhyTINIllegal.pdf>
5. *Truth in Taxation Hearings*, Section 5: First Amendment and Socialism  
<https://truthintaxationhearings.famguardian.org/IRSDeposition/Section%2005.htm>
6. *Government Instituted Slavery Using Franchises*, Form #05.030-proves that the national government cannot lawfully offer taxable franchises such as Social Security within the exclusive jurisdiction of a constitutional state.  
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

## **5 Third Rail Issues by Organization**

### **5.1 Internal Revenue Service (IRS) third rail issues**

The following subsections document things that the IRS ABSOLUTELY cannot talk about in their publications, forms, or statements in interacting with the public.

#### **5.1.1 IRS has NO ENFORCEMENT AUTHORITY unless YOU give it to them**

We prove in the following document that the parties make "LIABLE TO" rather than "LIABLE FOR" income tax within the Internal Revenue Code are, in fact, officers or agents working within the U.S. Department of the Treasury for the Secretary of the Treasury.

*How State Nationals Volunteer to Pay Income Tax*, Form #08.024  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

These parties are the ONLY parties against whom the IRS or the Department of Justice can actually enforce. We prove this in:

Challenging Jurisdiction Worksheet, Form #09.082  
<https://sedm.org/Forms/09-Procs/ChalJurWorksheet.pdf>

You are the most DANGEROUS to them when you know these things. If you want to be “left alone” and not enforced against, make sure they know that you know the above inside and out.

### **5.1.2 Income tax is upon VOLUNTARY DOMICILE, not INVOLUNTARY NATIONALITY**

The U.S. Supreme Court has declared that insofar as state income tax, the obligation to pay arises from VOLUNTARY domicile:

**The obligation of one domiciled within a state to pay taxes there, arises from unilateral action of the state government in the exercise of the most plenary of sovereign powers, that to raise revenue to defray the expenses of government and to distribute its burdens equably among those who enjoy its benefits. Hence, domicile in itself establishes a basis for taxation. Enjoyment of the privileges of residence within the state, and the attendant right to invoke the protection of its laws, are inseparable from the responsibility for sharing the costs of government. See *Fidelity & Columbia Trust Co. v. Louisville*, 245 U.S. 54, 58; *Maguire v. Trefry*, 253 U.S. 12, 14, 17; *Kirtland v. Hotchkiss*, 100 U.S. 491, 498; *Shaffer v. Carter*, 252 U.S. 37, 50.** The Federal Constitution imposes on the states no particular modes of taxation, and apart from the specific grant to the federal government of the exclusive 280\*280 power to levy certain limited classes of taxes and to regulate interstate and foreign commerce, it leaves the states unrestricted in their power to tax those domiciled within them, so long as the tax imposed is upon property within the state or on privileges enjoyed there, and is not so palpably arbitrary or unreasonable as to infringe the Fourteenth Amendment. *Kirtland v. Hotchkiss*, *supra*.

Taxation at the place of domicile of tangibles located elsewhere has been thought to be beyond the jurisdiction of the state, *Union Refrigerator Transit Co. v. Kentucky*, 199 U.S. 194; *Frick v. Pennsylvania*, 268 U.S. 473, 488-489; but considerations applicable to ownership of physical objects located outside the taxing jurisdiction, which have led to that conclusion, are obviously inapplicable to the taxation of intangibles at the place of domicile or of privileges which may be enjoyed there. See *Foreign Held Bond Case*, 15 Wall. 300, 319; *Frick v. Pennsylvania*, *supra*, p. 494. And the taxation of both by the state of the domicile has been uniformly upheld. *Kirtland v. Hotchkiss*, *supra*; *Fidelity & Columbia Trust Co. v. Louisville*, *supra*; *Blodgett v. Silberman*, 277 U.S. 1; *Maguire v. Trefry*, *supra*; compare *Farmers Loan & Trust Co. v. Minnesota*, 280 U.S. 204; *First National Bank v. Maine*, 284 U.S. 312. [*Lawrence v. State Tax Commission*, 286 U.S. 276 (1932); SOURCE: [https://scholar.google.com/scholar\\_case?case=10241277000101996613](https://scholar.google.com/scholar_case?case=10241277000101996613)]

Income tax obligation at the national level is ALSO based entirely and exclusively on domicile, but this fact is cleverly hidden and obfuscated by the Internal Revenue Code and IRS publications to make it look like it is a tax on NATIONALITY rather than DOMICILE by:

1. NEVER mentioning domicile anywhere in I.R.C. Subtitle A in connection with income tax. It's only mentioned in the context of estate taxes within I.R.C. Subtitle B.
2. Inventing a new term called “tax home” to replace domicile. See: 26 C.F.R. §301.7701(b)-2(c).  
[https://www.law.cornell.edu/cfr/text/26/301.7701\(b\)-2](https://www.law.cornell.edu/cfr/text/26/301.7701(b)-2)
3. Using the term “abode” instead of domicile in the definition of “tax home”. This term is synonymous with domicile.
4. Describing a “nonresident alien” as someone who is NEITHER a “citizen” NOR a “resident” in 26 U.S.C. §7701(b)(1)(B).
  - 4.1. Thus, they don't actually LEGALLY DEFINE the term, since a “definition” must describe everything that is INCLUDED, rather than what is EXCLUDED.
  - 4.2. What they really MEAN, however, in describing a “nonresident alien” is someone who is not DOMICILED in the statutory geographical “United States”, which they then define as the “District of Columbia” and NO PLACE ELSE that is expressly defined. Thus, states of the Union are EXCLUDED from the statutory geographical “United States” within the Internal Revenue Code!
5. Deceptively defining “U.S. person” in 26 U.S.C. §7701(a)(30) to make everyone within the exclusive jurisdiction of a constitutional state of the Union falsely believe they fit this description. In fact, it means someone DOMICILE within the exclusive jurisdiction of the national government within the statutory geographical “United States” defined in 26

U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia and NO PLACE ELSE that is expressly or completely defined. How do we know this? Because:

5.1. All income taxes are based on domicile according to the U.S. Supreme Court in *Lawrence v. State Tax Commission*, 286 U.S. 276 (1932). See:

[https://scholar.google.com/scholar\\_case?case=10241277000101996613](https://scholar.google.com/scholar_case?case=10241277000101996613)

5.2. Puerto Ricans are citizens of the United States in its political sense (Cf. 26 C.F.R. §1.1-1(c)) but they are not statutory "United States persons". Instead, they are called "nonresident not a citizen of the United States" for the purposes of the entire Title 26. See 26 U.S.C. §2209.

5.3. A foreign national cannot be a resident of a body politic. They can only be resident within a geographical jurisdiction.

5.4. Territories and possessions are defined as foreign countries within 26 C.F.R. §301.7701(b)-2 for the purposes of the presence test.

The phrase "citizen or resident of the United States" is included within the definition of "United States person" found in 26 U.S.C. §7701(a)(30). We must ask ourselves whether the "citizen" or "resident" mentioned in this context is associated with DOMICILE or NATIONALITY because it cannot be both. Domicile is always geographical while nationality is nongeographical. Domicile requires physical presence in a specific geographical place while nationality is connected only with allegiance and can exist ANYWHERE geographically. This subject is important because it helps us determine which "United States" is implied within the phrase: GEOGRAPHICAL or POLITICAL respectively. Further, if it is GEOGRAPHICAL, it has to be geographical in the case of BOTH citizen AND resident within this context because the terms must be of the same general class.

We believe that the term "citizen of the United States" is used in its GEOGRAPHICAL and not POLITICAL sense in this context. Although the POLITICAL sense is the principal sense according to the U.S. Supreme Court in *Texas v. White*, 74 U.S. 700 (1869), this statutory context instead is the GEOGRAPHICAL sense tied to domicile rather than nationality or political status.

Therefore, the income tax is NOT a tax on your NATIONALITY, it is a tax upon your DOMICILE. Domicile, in turn, is voluntary and cannot be compelled. Therefore, the income tax is voluntary. This is exhaustively proven in:

*Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002

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

The IRS, however, wants to deceive you into believing that the tax is a tax on nationality, and that it applies everywhere in the world. They want you to think that as long as you are born in America, you owe tax everywhere you go in the WORLD! This is clearly false, because if you move abroad, your domicile changes to a foreign jurisdiction and you become a nonresident alien for tax purposes. The way they deceive you into believing that it is a tax on NATIONALITY rather than DOMICILE is to equivocate over the context of the terms "citizen" and "resident" to make you think that they are ALL about your nationality and have NOTHING to do with your domicile. If you take their bait, you become a government pet on a legal leash called a franchise EVERYWHERE IN THE WORLD! Welcome to Amerika, Comrade serf.

If you would like an animated presentation on the distinctions between DOMICILE and NATIONALITY, see:

*Tax Status Presentation*, Form #12.043

[https://sedm.org/LibertyU/Tax\\_Status\\_Presentation.pptx](https://sedm.org/LibertyU/Tax_Status_Presentation.pptx)

More on the "U.S. person" SCAM at:

*"U.S. Person" Position*, Form #05.053

<https://sedm.org/Forms/05-MemLaw/USPersonPosition.pdf>

### **5.1.3 HOW you volunteer to pay income tax**

Most Americans volunteer to pay income tax by making the following UNLAWFUL and INCORRECT "civil status elections". An "election" is an act of consent in which you literally "elects" yourself into an office or position within the

government and thus are ASSIMILATED to be WITHIN the “United States” federal corporation not geographically, but LEGALLY within that corporation. Below are a few examples:

1. Selecting a civil domicile as a national and becoming a “resident” with any government. See:

*Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

2. Filing income tax or withholding documents as a statutory “U.S. person” rather than the only correct status, which is “nonresident alien”. This is done by filing the WRONG tax form, the Form 1040. See:

*“U.S. Person” Position*, Form #05.053  
<https://sedm.org/Forms/05-MemLaw/USPersonPosition.pdf>

3. Consenting to engage in a “trade or business”, which is legally defined as “the functions of a public office” in 26 U.S.C. §7701(a)(26). See:

*The “Trade or Business” Scam*, Form #05.001  
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

4. Pursuing any kind of statutory exemption.

5. Connecting their real property to the statutory geographical “United States” (District of Columbia) under the Federal Investment in Real Property Transfer Act (FIRPTA). See:

*Income Taxation of Real Estate Sales*, Form #05.028\*\* (Member Subscriptions)  
<https://sedm.org/product/income-taxation-of-real-estate-sales-form-05-028/>

There is no MAGIC “Revocation of Election” that revokes all of the above at once. They all must be avoided INDIVIDUALLY.

The above list is not comprehensive. For a more complete catalog of “elections”, see:

*Catalog of “elections” in the Internal Revenue Code\*\**, SEDM  
<https://sedm.org/catalog-of-elections-in-the-internal-revenue-code/>

For a list of all the ways that you manifest consent and make “elections” in all contexts, see:

*Hot Issues: Invisible Consent\**, SEDM  
<https://sedm.org/invisible-consent/>

Lastly, for a comprehensive presentation on all the ways you VOLUNTEER to pay income tax and therefore how to UNVOLUNTEER, see:

*How State Nationals Volunteer to Pay Income Tax*, Form #08.024  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

This ministry PRESUPPOSES as a requirement of being a Member that you CANNOT and MUST NOT consent to ANYTHING the government offers or expects you to consent to and thereby retain your sovereign and foreign status in relation to them. This means revoking and destroying all evidence to the contrary in the government’s records. The reasons are explained on our opening page:

*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*



(<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>) for a detailed description of the legal, moral, and spiritual consequences of violating this paragraph.  
[SEDM Opening Page; <https://sedm.org>]

## 5.2 Courtroom third rail issues

The following subsections deal with Third Rail Issues in courtrooms.

### 5.2.1 Equity proceedings against the government

If a judge in a CIVIL courtroom will never permit you to proceed in perfect equity in relation to the government and instead insists on ONLY the civil statutory franchise code, then he has:

1. Fired God and the Constitution as your protector.
2. Replaced the God with government as the “lawgiver”. Isaiah 33:22.
3. Created a state sponsored religion in violation of the First Amendment. The Courthouse is the church or temple, the judge is the priest, licensed attorneys are the deacons ordained by the chief priests of the state supreme court, pleadings are the “prayers”, hearings are worship services, and the Bailiff conducts human sacrifices at the Altar of Baal, the judge’s bench.
4. Nominated a “king” to be above you in violation of 1 Sam. 8.
5. Brought a biblical curse upon society and possibly you described in Deut. 28:43-51. You are in effect BORROWING or RENTING the privileges incident to the civil statutory code for your protection, government becomes the “lender”, and they can lawfully attach UNLIMITED rules and obligations to the use of such PUBLIC property and remedies.

The above mechanisms are described in:

*Socialism: The New American Civil Religion*, Form #05.016, Section 2.5  
<https://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf>

For an example of how to proceed in equity INSTEAD of civil statutory franchise codes, see:

*Hot Issues: Common Law and Equity Litigation\*\**, SEDM  
<https://sedm.org/common-law-litigation/>

### 5.2.2 Government corruption is off limits in the courtroom unless it’s the subject of the lawsuit

Illegal, unlawful, immoral, or unconstitutional actions of anyone in the government are completely off limits to discuss unless they are directly raised as standing in litigation by a non-governmental opponent. Even then, civil statutory law is used to protect government officials, even when the constitution is invoked as standing and the party suing the government invokes the common law and not civil statutory law. This is because of the civil statutory law can only protect public officer straw men and never protects private property or private rights. All such rights are protected by the constitution and not the civil statutory law. You have to volunteer to be a straw man with a civil status and thereby join the government before the civil statutory law can even protect you. See:

*Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

## 6 Example debate about the most FAMOUS Third Rail issue: Illegal Participation in Social Security

The following interchange is the gist of an internal debate between the people at No Thanks IRS (<http://nothanksirs.famguardian.org>) and one of our members about the legality of offering or accepting Social Security to those domiciled within the exclusive jurisdiction of a Constitutional State. This subject is covered earlier in section 4.5.1. No Thanks IRS is defending people’s ability to collect Social Security Benefits who were never lawfully eligible. The Member is saying its illegal. The Member is a retired military person who refuses to collect Social Security because the

1 program is illegal. He does this IN SPITE of the fact that he did ILLEGALLY participate in the program previously by  
2 making contributions, but later realized the entire program is an illegal FRAUD.

3 The original subject of the debate was the legality of offering tax return filing help to PRIVILEGED "U.S. person" people  
4 within a constitutional state who file the 1040 form instead of the only correct reform for, the 1040 NR.

5 The debate begins after the horizontal line.

6

7 MEMBER: It's a huge mistake to call people you help "customers". They are autonomous free and sovereign humans who  
8 are running their own lives and just need a little administrative help. You're not a consultant on the subject of filing tax  
9 returns, but an educator. You don't render tax or legal device.

10 Would you sue your third-grade teacher if they were mistaken about what they told you?

11

12 NO THANKS IRS: Fine. "User"

13

14 MEMBER: Members and sponsors is better. That ties them back to the member agreement that limits liability. Sponsors  
15 donate. Customers exchange and expect things in return.

16 "citizen" and "resident" are types of CONSENTING members, in fact. They are parties to the "social compact"/contract that  
17 implements LIMITED LIABILITY that the common law doesn't offer.

18 The serpent or snake in the Garden of Eden offered ONLY "limited liability", by the way. 😊

19 The quickest way to invite an injunction upon yourself is to call the people you help "customers" and STATUTORY  
20 "taxpayers". The easiest way to deflect an injunction is to define "taxpayer" as:

21 *Someone who had money illegally stolen from them, who is nonresident and accepting no privileges, and who wants a constitutional*  
22 *remedy for the nonconsensual taking of their private property, and who is willing to reimburse the government in equity for any*  
23 *privileges they may have unknowingly consumed without the need for civil statutory remedies to compel doing so.*

24 See:

25 <https://sedm.org/the-best-way-to-lawfully-reject-any-and-all-benefits-in-court-that-is-unassailable/>

26 Tax preparation services should never be used by:

- 27 1. Socialists who want to abuse their right to vote and serve on jury duty to steal from their fellow men.  
28 2. People who want something for nothing, which always devolves into theft and identity politics at the government level.  
29 3. People who seek to be irresponsible to reimburse the government for EVERYTHING they consume.

30 *People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All are treated equally*  
31 *under REAL "law". The only way to remain truly free and equal under the civil law is to avoid seeking government civil services,*  
32 *benefits, property, special or civil status, exemptions, privileges, or special treatment. All such pursuits of government services or*  
33 *property require individual and lawful consent to a franchise and the surrender of inalienable constitutional rights AND EQUALITY*  
34 *in the process, and should therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or*  
35 *property from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property should be*  
36 *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*  
37 *from responsibilities/obligations under the laws of a higher power. If that higher power is God, you can be truly and objectively free.*  
38 *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*  
39 *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.*  
40 *There are NO constitutional limits on the price government can charge for their monopoly services or property. Those who want no*  
41 *responsibilities can have no real/PRIVATE rights, but only privileges dispensed to wards of the state which are disguised to LOOK*  
42 *like unalienable rights. Obligations and rights are two sides of the same coin, just like self-ownership and personal responsibility.*

1 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  
2 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  
3 description of the legal, moral, and spiritual consequences of violating this paragraph.

4 [SEDM.ORG Opening Page: <http://sedm.org>]

5 Judges and government simply WOULD NOT have anything to do if everyone lived by the above. They will appreciate  
6 efforts to reduce their workload directly by not accepting socialist clients, but indirectly to reduce their importance and power  
7 as well.

8 "All nations before Him [God] are as nothing, And they are counted by Him less than nothing and worthless."  
9 [Isaiah 40:17, Bible, NKJV]

10 "He [God] brings the princes to nothing;

11 He makes the judges of the earth useless."  
12 [Isaiah 40:23, Bible, NKJV]

13  
14 **NO THANKS IRS:** Idolatry is a matter of what is in your heart. God knows what is in your heart.

15 He understands for example when someone has to work on Sunday and can't make it to church. Working at one's job instead  
16 of going to church does not mean one is idolizing work or putting it before God.

17 Some people need Social Security to survive. Whatever your opinion of Social Security, such people are **EQUITABLY**  
18 entitled to draw benefits they earned by having 8% of their earnings siphoned off every year over their lifetime.

19 If they cannot recover a refund of the contributions, in my opinion there is no moral issue with them drawing benefits. Even  
20 if they don't need the benefits it is still money they are rightfully entitled to and which can be used to be a blessing to others.

21 Drawing Social Security or Medicare benefits is in substance no different than your deferred pay from military retirement.

22 FYI: Some of my clients already complete their own return form, but they are FAR more comfortable having me handle  
23 things, and very few if any would feel comfortable trying to handle their tax matters on their own.

24 There is always the possibility of problems with any "opt out" type of tax return, and people should be aware of that.

25 How do you see handling that aspect for those who use an automated return form tool?

26  
27 **MEMBER:** There is a significant difference between Social Security and military retirement:

28 1. The U.S. Supreme Court in Fleming v. Nestor identified Social Security as something you are NOT entitled to, even  
29 though they call it an entitlement.

30 "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  
31 Congress may exercise its power to modify the statutory scheme free of all constitutional restraint."  
32 [Flemming v. Nestor, [363 U.S. 603](#) (1960) ]

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

35 To even participate in Social Security as someone born and domiciled within the exclusive jurisdiction of a constitutional  
36 state, you must **MISREPRESENT** yourself as a statutory "employee" under 26 U.S.C. §3401(c) working in the District of  
37 Columbia, which is what the statutory geographical "United States" is defined as in 26 U.S.C. §7701(a)(9) and (a)(10) and  
38 26 C.F.R. §301.7701-7. Thus, Social Security essentially behaves as a raffle ticket you may or may not collect on. See:

Why You Aren't Eligible for Social Security, Form #06.001  
<https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>

So, for someone in a state of the Union, it's a fraud upon the government after they have been notified.

2. No one has ever stated the same for military. And, you don't have to commit fraud to participate. In many cases, people were FORCED to participate at least when they were drafted. The military also has a self sacrificial purpose as well. Social Security doesn't. So it's completely different from a moral perspective. AND, even though you personally never participated in the military, you are receiving the benefits of the protection it affords. From a moral perspective, it's unconscionable that you would reap the benefits without paying for them by serving in the military yourself, and then complain about those who do participate being rewarded for it by risking their lives.

**NO THANKS IRS:** Here is the thing: even if "only" members of SEDM can use their "tax information and services", the SEDM membership agreement makes anyone who downloads a form from your site a member, no matter how much or how little knowledge they have.

People that don't know much about this tend to be overconfident and assume that if they just fill out a form a certain way, they are all set.

That's why I'm cautious with sharing how to fill out a form: because of all the people who will jump into the deep end of the pool before they know how to swim.

**MEMBER:** I wholeheartedly agree with you that caution is warranted, especially for newbies. That is why SEDM has a HIGHER bar that members must be compliant if they want to actually "Use" their "tax information and services".

SEDM Terms of Use and Service, Form #01.016  
<https://sedm.org/Forms/01-General/TermsOfUseAndService.pdf>

Being compliant means reading the Path to Freedom, Form #09.015 at least, studying probably for at least two years before they make a move. If that isn't enough, I wonder what IS enough?

Some kind of compromise on this issue seems inevitable between those offering "tax information and services" service and those consuming it, In My Humble Opinion (IMHO).

Such a compromise might involve vetting questions that ask about their degree of knowledge and study before engaging your services. SEDM has such a thing for litigation support, for instance.

Litigation Support Client Intake Packet, Form #01.003  
<https://sedm.org/Forms/01-General/LitSupportIntakePkt.pdf>

**NO THANKS IRS:** It is the payment of "wages" under 26 U.S.C. §3121 that makes contributions to Social Security legally possible.

Since that involves "employment" as defined at 26 U.S.C. §3121, we are talking generally about services performed "in the United States".

Well, if someone is contributing to the federal SS insurance program, does that not itself render the services performed as "in the United States" at least as an officer within a corporation, since they are usually not in the statutory geographical "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10)?

1 So there is no misrepresentation. Just because it wouldn't OTHERWISE be "services in the United States" does not make it  
2 a misrepresentation.

3 People have the right to contract. And as you always say, when "government" is the other party to a contract they are no  
4 longer "government" but simply the other party to the contract.

5 So when someone contributes to Social Security, their services are thereby rendered "employment". There is no fraud or  
6 misrepresentation there.

7 They could choose to claim a refund or choose to accept the benefit of covered earnings in exchange for their contributions.

8 Well I've been considering taking the new client course I use and setting up an automated way for people to take that as a  
9 prerequisite for me taking them on as a client.

10 Just to save me the time involved with running each new client through the course.

11 So maybe they have to complete this course and they have to pass some tests in order to obtain access to our services.

12 But even if people have what I would consider a "perfect" tax return there is still never a guarantee how any return will be  
13 received by IRS.

14 And issues with state tax agencies are at least as likely to happen, if not more so.

15 So these aspects would need to be considered and dealt with.

16

17 MEMBER: I would agree with you that the services are rendered in the LEGAL "United States" as a public officer, but is  
18 that office lawfully exercised.

19 If the code:

- 20 1. EXPLICITLY authorized the CREATION of public offices or agencies in the otherwise private arena. . . AND  
21 2. Explicitly defined "United States" as a federal corporation in that specific case. . . AND  
22 3. Warned people that they were in effect electing themselves into office by filling out a Form W-4. . .AND  
23 4. Otherwise prohibited private companies from compelling participation.

24 I would agree with you. Then the consent would be fully informed and explicit rather than implied.

25 HOWEVER, that is NOT how Social Security implemented. It's implemented MUCH more deviously, maliciously, and  
26 surreptitiously than that.

- 27 1. Consent is procured INVISIBLY so that people falsely believe they can't opt out.  
28 2. The Social Security Administration publications and forms don't warn that consent is explicitly required.  
29 3. Private companies are not prosecuted or penalized as they should be for extorting people to participate by allowing  
30 them to use a Form W-8.  
31 4. Because the consent is not explicit but invisible or implied for most people, then for all intents and purposes, it's a  
32 malicious fraud that they are trying to protect with plausible deniability and compartmentalization. See:

Hot Issues: Invisible Consent\*, SEDM  
<https://sedm.org/invisible-consent/>

33 Implied consent is a fraud. Explicit consent is the only honorable way to offer the Social Security program or any entitlement.  
34 But they can't do it that way because of the License Tax Cases, so they tip toe around it with equivocation and exploiting  
35 legal ignorance by repurposing ordinary words and turning them into words of art. See:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052



1 It's even more unconscionable to defend such a fraud.

2 All just government is based on consent according to the Declaration of Independence. By that metric, the more EXPLICIT  
3 the consent, the more just the government.

4 It is NOT enough to defend this fraud by saying every citizen is supposed to know the law and figure this all out by themselves.  
5 Look at how long it took US to figure that out. They should TELL you, offer you a choice, and respect and even protect your  
6 right to NOT volunteer, including by criminal enforcement.

7 WHEN, if ever, has the government prosecuted employers for filing Form W-2's against people who told them they don't  
8 want SS or any government benefit? NEVER!

9 Governments are founded mainly to protect the weak. The strong have lawyers. The weak are weak mainly because they  
10 are legally ignorant, and especially about their rights. This makes them vulnerable to legal wolves in the world's largest law  
11 firm in what Mark Twain called "the District of Criminals". Who protects these vulnerable people?

12  
NO THANKS IRS: Social Security contributions have nothing to do with Form W-4.

13 An employer demands an SSN then forcibly takes Social Security contributions out of the worker's paycheck. This forces  
14 them to have to ask for an abatement using IRS Form 843 and correct the Social Security record using SSA Form 7008 if  
15 they don't want to participate.  
16

17 You are missing my point, which is to counter your claim that people are illegally misrepresenting their status when they  
18 make contributions to SS or collect benefits. They are not!

19 It's true that many people would not participate if they understood they have a choice, but that's beside the point.

20 I am only defending their right to claim benefits without you acting like they are doing something illegal by doing so. They  
21 are not. It's neither illegal nor unjust for people to lawfully collect such benefits.

22 You would demand that such people refuse benefits they are entitled to collect. Easy for YOU to say! You have a military  
23 pension.

24 This is all completely beside the point.  
25

26 MEMBER: WHERE, pray tell, is "United States" and "States" eligible to participate defined to explicitly include areas within  
27 the exclusive jurisdiction of a constitutional state? NOT in 42 U.S.C. §1301, which is what defines them! See:

Why You Aren't Eligible for Social Security, Form #06.001  
<https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>

28 Comity cannot be allowed to destroy the separation of powers at the heart of the constitution without at least the  
29 APPEARANCE and respect for the requirement for EXPLICIT, INFORMED consent instead of IMPLIED consent. See:

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

30 If Uncle wants to implement it with comity, let them do so but at the same time WAIVE sovereign immunity and make the  
31 delivery of the benefits an inescapable CONTRACTUAL obligation instead of a lottery ticket.

NO, explicit lawful consent is NOT beyond the point. Governments should not be making a profitable business (a franchise) out of alienating rights that are supposed to be unalienable and destroying the separation of powers in the process and doing so invisibly with implied rather than explicit consent. Doing that is not only not governmental in character, but it is ANTI-governmental. It creates a de facto government as described below:

1. *Hot Issues: Fake/De Facto Government*, SEDM  
<https://sedm.org/fake-de-facto-government/>
2. *De Facto Government Scam*, Form #05.043  
<https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>
3. *Government Corruption*, Form #11.401  
<https://sedm.org/home/government-corruption/>

I won't allow you to compartmentalize consent or the statutory definitions out of this conversation. The WHOLE thing has to be "legal" and "lawful", or NOTHING is lawful. You can't have it both ways.

What you want to do is only discuss things from a moral perspective. We are WAY past having a moral and ethical government at this point. It's hypocritical to discuss what is moral from a personal perspective and ignore the government aspect of it. No compartmentalization and rationalization to justify your personal ends, please.

---

**NO THANKS IRS:** I have clients who are collecting Social Security, and if they have other income they have to do a comparison to see whether they will have lower tax by filing Form 1040 or Form 1040-NR.

As a nonresident alien (NRA), they pay 30% on 85% of the benefit, but a much lower rate (plus standard deduction) if they file Form 1040.

My job is to help them figure out how to pay the lowest tax legally possible.

---

**MEMBER:** That's a contingency and a triage that the SEDM approach doesn't permit, unfortunately. And if they did permit it, they might be LAWFULLY enjoined as a tax shelter. Remember that:

1. Those who file a 1040 return are statutory "U.S. persons" under 26 U.S.C. §7701(a)(30) while nonresident aliens are beyond the personal jurisdiction of the national government.
2. Statutory entities are officers or agents of the national government.
3. By conducting commerce with officers and agents of the national government who are your clients, you confer civil jurisdiction over you. Contracting with an AGENT of the government is equivalent to contracting WITH the government and inviting them to conduct "selective enforcement" against you.

You are walking on shaky ground, my friend. SEDM has been through a failed 26 U.S.C. §6700 injunction attempt and they survived it. They know what they are talking about. I'm only trying to keep you out of trouble, my friend.

You're faced with the same conundrum and choice as William Cook in *Cook v. Tait*, 265 U.S. 47 (1926), probably. Recall that Cook was domiciled abroad and could have filed as a nonresident alien using a 1040NR Form, but instead chose to file a RESIDENT 1040 tax return by making an ILLEGAL election to be treated as a RESIDENT. See:

1. *Why It's a Crime for a State National to File a 1040 Income Tax Return*, Form #08.021  
<https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf>
2. *How State Nationals Volunteer to Pay Income Tax*, Form #08.024  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

I know you don't want to reduce your client pool by excluding those receiving Social Security, but you may have to, unless you want to be enjoined eventually.

1 NO THANKS IRS: You have completely backed off now from your original point, so you admit that I'm right: a person is  
2 not a criminal because they were duped or coerced into participating in SS. They have every right to collect a benefit,  
3 commensurate with the contributions for which they did not recover a refund.

4 Why should Social Security get to keep the contributions and also not have to pay out a benefit?

5 There is no tax shelter, because either choice is completely lawful.

6  
7 MEMBER: That I might agree with. A past officer of SEDM did exactly that and collected SS in retirement in Cancun,  
8 Mexico. He even hypocritically continued to offer detaxing info to people collecting Social Security like him.

9 The HUGE downside is that WORLDWIDE earnings taxation is inevitable if you win the lotto or get an inheritance, which  
10 is a horrible deal.

11 It may be MORAL and even EQUITABLE to do so if you were defrauded and they won't refund contributions, but  
12 participation for someone within the exclusive jurisdiction of a constitutional state is not "legal". You still haven't disproven  
13 any of the evidence in the following is false, and if it isn't, its NOT lawful:

*Why You Aren't Eligible for Social Security*, Form #06.001  
<https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>

14 Uncle may look the other way because they want everyone to be public officer slaves. But it's not lawful. And filing a 1040  
15 and criminally impersonating a statutory U.S. citizen makes it even LESS lawful:

*Why It's a Crime for a State National to File a 1040 Income Tax Return*, Form #08.021  
<https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf>

16 Protecting people's ignorance by not informing them that it is unlawful so they can't have a mens rea still doesn't solve the  
17 moral problem this approach creates.

18  
19 NO THANKS IRS: I am not reading all that bullshit.

20 You made a claim, and I quickly dismantled it.

21 Nothing whatsoever unlawful about anyone collecting Social Security in accordance with applicable law (not the inapplicable  
22 law you always resort to).

23  
24 MEMBER: If you read it, you would now have a mens rea for crime. So of course you don't want to read it. Like a crack  
25 (benefit) addict who doesn't want to admit they have a harmful habit. Until you face the facts in the above, we're wasting our  
26 time and you are pissing in the wind to try to debate further.

27  
28 NO THANKS IRS: This is what I'm talking about.

29 We will never agree on what knowledge people need to lawfully file the correct tax return.

30 Social Security is like any insurance policy though. If you pay premium you expect coverage. Things go bankrupt. That's  
31 part of dealing with businesses who are not ethical but if you pay premium it seems reasonable to exercise your entitlement  
32 - and if congress reneges on it then that's just how it is. I've paid hundreds of thousands in premiums over the years on

policies and maybe had 75k in payouts for home, health and auto. It's a scam but SS is largely foisted and force upon us and most don't know any different. I don't think that makes a person irrational. Probably a bit of the opposite. A person who pays into it for decades who doesn't want the benefits seems off, but to each his own.

MEMBER: It's UNLAWFUL to offer it to anything but "employees" within uncle under 26 U.S.C. §3401(c). If you don't want to debate the facts and the law, then I'm done with this discussion. How you view things and the actual way (the ONLY way) they can lawfully function are two completely different things. I don't care how you THINK they should run. This is a LEGAL discussion, not a political discussion. David has the same problem. Courts cannot entertain such "political questions". You're wasting my time.

Political discussions are emotional and irrational discussions. I stick ONLY to what is rational: Facts and law.

NO THANKS IRS: Fact: we have both contributed to FICA in our lifetime.

Fact: I for one have coverage available according to SSA website. I don't know if you knocked it all out and got it refunded but I doubt it.

Fact: a refund of all the FICA I have paid is irrecoverable with any reasonable amount of effort at this point.

Law: says I am eligible to receive x amount at x age.

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MEMBER: Law doesn't say you are or ever were a federal employee. It was a fraud from the get-go. The fact that they allow this even after receiving evidence of the fraud doesn't make it less than a fraud. It just means they are acting arbitrarily and outside the bounds of what the law expressly permits. Thus, they are DE FACTO and acting in a personal capacity for their own self preservation as a private party.

SS is implemented in C.F.R. Title 20: Employees' Benefits. You have NEVER been a legitimate employee as described in 5 U.S.C. §2105.

You argue otherwise because you want to recover the funds you mistakenly and ignorantly paid in. So you have a conflict of interest and permit the de facto actions to continue because they benefit you personally. That still doesn't make them lawful.

Here are the real facts and law as applied specifically and only to your REAL circumstances. Prove they are wrong. If you can't, don't waste any more of my time.

1. Why You Aren't Eligible for Social Security, Form #06.001  
<https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>
2. Resignation of Compelled Social Security Trustee, Form #06.002  
<https://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf>

What I am experiencing from you right now, in fact, is a predictable pushback reaction to having a Third Rail issue attacked that might hurt you personally. Ironically, that's what the Third Rail Government Issues, Form #08.032 is about! You are proving that document true IN SPADES.

DUUUH

Now you're in the playing stupid/Plausible deniability phase. If you look at the evidence, now you have mens rea, so you don't want to look at it.

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NO THANKS IRS: Glad to help :) devils advocate at your service lol.

Honestly I don't have any intention to collect SSA. I doubt I'll live that long (if my grandfathers longevity is any indication). I have stopped contributing now for several years despite having \_\_\_ quarters and then some. Nevertheless, I see your point about "employees benefits".

## **7 Methods of censoring those exposing third rail issues**

Methods of censoring Third Rail Issues include the following:

1. General government censorship
  - 1.1. "Selective prosecution" against political opponents.
  - 1.2. Investigations into political opponents.
2. Court censorship
  - 2.1. When discussing sensitive issues that are the main source of power, courts will use Latin words and phrases that only judges understand. An example: "publici juris".
  - 2.2. Sanctioning litigants unjustly for talking about government corruption when called as a witness.
  - 2.3. Commanding the court reporter after a hearing to censor certain comments or decisions by the judge from the record.
  - 2.4. Censoring evidence introduced in trials against the government to unfairly protect the government. These types of motions are initiated just before trial as a motion in limine by the Attorney General or District Attorney.
  - 2.5. Making the outcome of a case against the government that compromises government credibility

UNPUBLISHED. See:

Nonpublication.com

<https://nonpublication.com/>

3. Attorney censorship by the courts
  - 3.1. The threat of losing a license to practice law against an attorney litigating against the government compromises his integrity in any such case.
4. IRS censorship
  - 4.1. Institute an injunction against people exposing corruption in the tax system under 26 U.S.C. §6700. This type of censorship was attempted against SEDM in 2005.
  - 4.2. Arbitrarily penalize without explaining the basis for it, and thus force litigation on the subject which in turn further penalizes the speaker.

## **8 The skulduggery documented in this publication is motivated mainly by a corrupt fiat currency system that must be protected**

The skulduggery, deception, and corruption documented in the above Third Rail Issues is mainly the product of expedience to preserve and protect a fiat currency system established unconstitutionally in 1933 by socialist President Franklin Delano Roosevelt that completely insulates the government from accountability of the people it is supposed to be SERVING (from below) and allows then to be anarchists and abusers who rule from above. See:

1. *The Money Scam*, Form #05.041  
<https://sedm.org/Forms/05-MemLaw/MoneyScam.pdf>
2. *Your Irresponsible, Lawless, and Anarchist Beast Government*, Form #05.054  
<https://sedm.org/Forms/05-MemLaw/YourIrresponsibleLawlessGov.pdf>

## **9 Further Reading and Research**

The following resources address the subject of this memorandum in greater detail:

1. *Hot Issues: Fake/De Facto Government*, SEDM-describes many of the ways in which government corruption resulting from avoiding Third Rail Issues have produced a de facto government.  
<https://sedm.org/fake-de-facto-government/>
2. *Government Corruption*, Form #11.401-Third Rail Issues often relate to government corruption and protecting or hiding it.  
<https://sedm.org/home/government-corruption/>
3. *Government Corruption: Causes and Remedies Course*, Form #12.026-Third Rail Issues often relate to government



1 corruption and protecting or hiding it.

2 <https://sedm.org/GovCorruption/GovCorruption.pdf>

- 3 4. *Corruption, Scams, and Frauds Topic*, Family Guardian Fellowship-Third Rail Issues often relate to government  
4 corruption and protecting or hiding it.

5 <https://famguardian.org/Subjects/Scams/scams.htm>

- 6 5. *Legal Deception, Propaganda, and Fraud*, Form #05.014-all the things the government deceives you about invariably  
7 trace back to Third Rail Issues

8 <https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

- 9 6. *De Facto Government Scam*, Form #05.043-describes many of the ways in which government corruption resulting  
10 from avoiding Third Rail Issues has produced a de facto government.

11 <https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>

- 12 7. *An Introduction to Sophistry Course*, Form #12.042-sophistry is one of many methods used to keep attention off of  
13 third rail issues and disguise the issues. It relies on logical fallacies usually.

14 <https://sedm.org/an-introduction-to-sophistry/>

- 15 8. *Rebutted Arguments About the Nonresident Alien Position When Used by American Nationals*, Form #08.031, Section  
16 7: Third Rail Issues the IRS and Courts on the NRA Position

17 <https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>