

FEDERAL NONRESIDENT NON-STATUTORY CLAIM FOR RETURN OF FUNDS UNLAWFULLY PAID TO THE GOVERNMENT-LONG FORM INSTRUCTIONS

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1. PURPOSE OF THIS FORM

1.1. This form is intended to be submitted to the IRS by Members who satisfy all the following conditions:

- 1.1.1. Satisfy all the requirements for being a Member.
- 1.1.2. Have had funds unlawfully withheld or paid to the government by third parties. The withholding was unlawful because they are not “taxpayers”, not engaged in a “trade or business”, not in receipt of earnings from the “United States” (government) and therefore whose estate is a “foreign estate” not includible in “gross income” as defined in 26 U.S.C. §7701(a)(31)
- 1.1.3. Want all the unlawfully withheld and paid funds returned to them without filing a statutory “return” but while also satisfying all the requirements applicable to the filing of returns.
- 1.1.4. Do not want to jeopardize their nontaxpayer, non-resident non-person, and nonfiler status.
- 1.1.5. Do not want to use IRS form 1040NR because it is only for “taxpayers” and “individuals”, and they are neither.
- 1.1.6. Want to avoid penalties that can be imposed for filing of frivolous returns against “taxpayers” pursuant to 26 U.S.C. §6702. IRS can only penalize “taxpayers” and “U.S. persons”. See:

Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010
<http://sedm.org/Forms/FormIndex.htm>

1.2. This form is different from using the standard IRS Form 1040NR alone because:

- 1.2.1. Unlike the 1040NR, it can be used ONLY by “non-taxpayers” and not “taxpayers”. IRS Internal Revenue Manual 1.1.1.1 says the IRS can only help franchisees called “taxpayers”. They make no forms for use by “non-taxpayers” or nonfilers so this form had to be created to satisfy that requirement.
- 1.2.2. It does not cause you to consent to become subject to any provision of the I.R.C.
- 1.2.3. It cannot subject the submitter to penalties because such penalties can only be administered for a return that has a valid perjury statement, and this perjury statement invalidates itself if penalties are attempted.
- 1.2.4. It’s uses are severely limited ONLY to giving you a non-statutory refund of all unlawfully withheld and reported earnings under equity and NOT law. It cannot be used for any other commercial purpose without invalidating itself.

1.3. Those intent on protecting their rights and sovereignty frequently need to take special precautions with standard government tax forms in order to prevent:

- 1.3.1. Misrepresenting their status.
- 1.3.2. Committing perjury on government forms.
- 1.3.3. Making presumptions about your lawful status. This is a biblical sin in violation of Numbers 15:30 (NKJV).
- 1.3.4. Encouraging others to make false presumptions about your lawful status.
- 1.3.5. Violating the Biblical prohibition against “oaths”, and by implication perjury statements, found in [Matt. 5:33-37](#).

1.4. These precautions include:

1.4.1. Using an Amended form off the Family Guardian website.. .OR

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

1.4.2. Physically modifying an IRS form by adding explanations to the form.. OR

1.4.3. Using the standard form and attaching the Tax Form Attachment, Form #04.201

1.4.4. Submitting a nonresident tax return with this mandatory attachment.

1.5. Some of our members have reported that the IRS sometimes attempts to penalize them when they try to modify or “alter” a government form to correctly and truthfully describe their status. On such occasions, the IRS tells them that they are not allowed to “alter” government forms. This form provides a remedy for people in this situation by allowing them to submit standard, unmodified IRS forms, but at the same time ensure that they are neither “altered” nor incorrect or untruthful. This is done by defining or re-defining terms and sentences on the forms to bring them in agreement with what the law and the courts say and with the wishes of the Submitter.

1.6. This form contains a series of questions designed to show the receiving government employee that penalties for modifying said forms are illegal against “nontaxpayers” and “nonresidents” and that they are committing witness tampering by attempting to coerce or penalize a “witness” who is attempting to tell the truth on a government form.

1.7. This form also is intended as exculpatory evidence in criminal or civil tax litigation, because it makes it literally impossible to submit a valid government tax form that places you within the government’s jurisdiction or makes you a “[U.S. resident](#)” as defined in [26 U.S.C. §7701](#)(b)(1)(A), statutory “U.S. citizen” as defined in [8 U.S.C. §1401](#), “[U.S. person](#)” as defined in [26 U.S.C. §7701](#)(a)(30), or “[taxpayer](#)” as defined in [26 U.S.C. §7701](#)(a)(14). It is a wonderful tool for demonstrating just how ridiculous it is for the government to assert that you have a tax liability if it is literally *impossible* to submit a standard government tax form that makes you liable without committing criminal perjury under penalty of perjury on the form itself.

2. **IMPORTANT WARNINGS:**

2.1. Please **DO NOT** contact us for instructions or help in how to fill out or submit this form. We remind the reader that only Members may use this form **AFTER** they satisfy all of the requirements found in the [Member Agreement](#). One of the requirements in Section 5 of said agreement is that you won’t ask us to either prepare, advise, or assist in the preparation of “tax returns”. This form meets all the requirements for being a tax return in an ordinary sense, but it cannot be described as a “tax return” in a statutory sense because it is filed by a nontaxpayer not subject to any provision of the I.R.C. and it specifically forbids any use or application of the I.R.C. against the submitter and makes the recipient responsible by franchise agreement to pay all tax and penalty liability assessed using privileged information submitted to the government. However, the government may still attempt to allege that it falls under the provisions of [26 U.S.C. §6700](#) or [26 U.S.C. §7206](#) and invoke these provisions in order to try to unlawfully harass or discredit us. To prevent such harassment, please do not contact us for help. We welcome your feedback on how to improve this form or correct any errors, but that is the only kind of contact you can have with us about it without violating the Member Agreement.

2.2. [I.R.C. Section 6702](#) authorizes the IRS to institute penalties of up to \$5,000 for the filing of frivolous “tax returns” filed by entities who are “taxpayers” as defined in [26 U.S.C. §7701](#)(a)(14) and “persons” described in [26 U.S.C. §6671](#)(b). The only thing the IRS can penalize is the abuse of its own forms by “taxpayers”. This form is not *their* form and the submitter is not a statutory “taxpayer” who is subject to any provision of the I.R.C., and therefore there is no hazard of penalty. Furthermore, it contains none of the flawed arguments the IRS typically penalizes submitters for. For further information on this subject, see:

2.2.1. *Why Penalties are Illegal for Anything but Government Franchisees, Employees,*

Contractors, and Agents, Form #05.010

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

- 2.2.2. IRS Notice 2007-30: Frivolous Positions
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-07-30.pdf>
- 2.2.3. IRS Notice 2008-14: Frivolous Positions
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-08-14.pdf>
- 2.2.4. *Flawed Tax Arguments to Avoid*, Form #08.003
<http://sedm.org/Forms/FormIndex.htm>
- 2.3. If you decide to file a standard IRS form 1040NR in addition to this form, be advised that:
- 2.3.1. You must indicate that the amounts were withheld, paid, levied, or seized illegally and UNDER PROTEST and therefore are returnable.
- 2.3.2. Must indicate that any requirement on the refund is to be disregarded if it will make you into either a “filer” or a “taxpayer” or cause you to lose your status as a “nontaxpayer”.
- 2.3.3. You must emphasize that you are a “nonfiler” as defined in the IRS Restructuring and Reform Act of 1998, [Pub. L. 105–206](#), title III, §3707, July 22, 1998, [112 Stat. 778](#), paragraph (b) and that all amounts paid were paid under protest as a “nontaxpayer” and therefore are not “taxes”.
- 2.3.4. Engaging in any of the following excise taxable activities on the return will transform you into a “taxpayer” who has a liability and who is connected with a “trade or business”.
- 2.3.4.1. Having unrebuted information returns filed against you for the period in question. [26 U.S.C. §6041](#)(a) says these reports can only be filed for those engaged in the “trade or business” excise taxable franchise. See Section 4 for details on this franchise.
- 2.3.4.2. Taking deductions of any kind pursuant to [26 U.S.C. §162](#). You cannot take deductions without being engaged in a “trade or business”.
- 2.3.4.3. Taking earned income credits under [26 U.S.C. §32](#).
- 2.3.4.4. Using a graduated rate of tax under [26 U.S.C. §1](#) instead of the flat 30% rate indicated in [26 U.S.C. §871](#)(a). The tax rate is IRRELEVANT if you aren’t engaged in a “trade or business” and earn no “gross income”
- 2.3.4.5. Taking advantage of any treaty benefit under the terms of an income tax treaty with a foreign country.
- 2.3.4.6. Using IRS form 1040 instead of 1040NR. This constitutes an “election” to become a “resident alien” with a domicile in the District of Columbia pursuant to [26 U.S.C. §7701](#)(b)(4)(B) and [26 U.S.C. §6013](#)(g) and (h). See Form #05.020, Section 15.9.
- 2.4. Those who have become Members of our Ministry and followed the prescriptions in our *Path to Freedom*, Form #09.015 will be statutory non-resident non-persons who are not eligible for Social Security. As such, they:
- 2.4.1. Can no longer use an SSN.
- 2.4.2. Must use an ITIN. See:
- Understanding Your IRS Individual Taxpayer Identification Number*, IRS Publication 515
<http://famguardian.org/Subjects/PropertyPrivacy/NumericalID/p1915.pdf>
- 2.4.3. Must attach IRS Form W-7 to their non-resident non-person tax return to request an ITIN.
- 2.4.4. If they are responding to an IRS collection notice and attach their notice to the tax return, should black out the SSN indicated so it is illegible and write “WRONG!” on the form.
- 2.5. Members of SEDM are forewarned that the ONLY amount they can put for “income” or “gross income” on this form or IRS Form 1040NR is ZERO in order to maintain their status as either a “nontaxpayer” or as a Member in good standing. If they put a nonzero amount in any of these blocks, our Members agreement makes them into Members in Bad Standing who are not authorized to read or use our materials for any years in which they have the status of either non-members or Members in Bad Standing. Also, if you put a nonzero amount in line 32 to for refund due, you are likely to be treated as a “taxpayer”, because there is no I.R.C. provision that authorizes refund to “nontaxpayers” or “persons other than taxpayers” referenced in [26 U.S.C. §7426](#). If

“nontaxpayers” want to avoid being involuntarily converted to “taxpayers”, then they must indicate no refund due but also no liability. This is clarified in the following:

Taxpayers argue that § 6702 does not apply to them in that the Form 1040 that they filed was not a “purported return.” While taxpayers did write on the forms the words “not a tax return,” the form was undeniably filed to obtain a refund of the taxes withheld from their wages for which the filing of a return is necessary. 26 C.F.R. §301.6402-3(a)(1) (1983). As stated a district court that recently faced this same situation:

Since the plaintiffs' stated purpose was to obtain a refund, the documents submitted must be deemed to be purported tax returns for purposes of Section 6702. It is true that the plaintiffs wrote on the forms that they were not returns, but this disclaimer has no effect in light of the plaintiffs' stated purpose to have the documents treated as returns. If such a disclaimer were sufficient to avoid liability under Section 6702, tax protesters could flood the IRS with frivolous tax returns bearing similar disclaimers without penalty.”

Nichols v. United States, 575 F.Supp. 320, 322(D.Minn.1983). Thus, the Form 1040 was a purported return, and the district court correctly granted summary judgment on the issue of the penalty under § 6702.

[Davis v. U.S., 742 F.2d. 171, 54 A.F.T.R.2d 84-6084, 84-2 USTC P 9808]

We remind our readers that all taxes paid *without* protest are non-refundable. Therefore, you should emphasize that nothing paid is voluntary, and pay “under protest” if at all. This is accomplished on a blanket basis for all payments by our *Legal Notice of Change in Domicile/Citizenship and Divorce from the United States*, Form #10.001. See:

“The principle that taxes voluntarily paid can not be recovered back is thoroughly established. *It has been so declared in the following cases in the Supreme Court: United States v. New York & Cuba Mail Steamship Co. (200 U. S. 488, 493, 494); Chesebrough v. United States (192 U. S. 253); Little v. Bowers (134 U. S. 547, 554); Wright v. Blakeslee (101 U. S. 174, 178); Railroad Co. v. Commissioner (98 U. S. 541, 543); Lamborn v. County Commissioners (97 U. S. 181); Elliott v. Swartwout (10 Pet. 137). And there are numerous like cases in other Federal courts: Procter & Gamble Co. v. United States (281 Fed. 1014); Vaughan v. Riordan (280 Fed. 742, 745); Beer v. Moffatt (192 Fed. 984, affirmed 209 Fed. 779); Newhall v. Jordan (160 Fed. 661); Christie Street Commission Co. v. United States (126 Fed. 991); Kentucky Bank v. Stone (88 Fed. 383); Corkie v. Maxwell (7 Fed. Cas. 3231).*

And the rule of the Federal courts is not at all peculiar to them. It is the settled general rule of the State courts as well that no matter what may be the ground of the objection to the tax or assessment if it has been paid voluntarily and without compulsion it can not be recovered back in an action at law, unless there is some constitutional or statutory provision which gives to one so paying such a right notwithstanding the payment was made without compulsion.-- Adams v. New Bedford (155 Mass. 317); McCue v. Monroe County (162 N.Y. 235); Taylor v. Philadelphia Board of Health (31 P. St. 73); Williams v. Merritt (152 Mich. 621); Gould v. Hennepin County (76 Minn. 379); Martin v. Kearney County (62 Minn. 538); Gar v. Hurd (92 Ills. 315); Slimmer v. Chickasaw County (140 Iowa, 448); Warren v. San Francisco (150 Calif. 167); State v. Chicago & C. R. Co. (165 No. 597).

And it has been many times held, in the absence of a statute on the subject, that mere payment under protest does not save a payment from being voluntary, in the sense which forbids a recovery back of the tax paid, if it was not made under any duress, compulsion, or threats, or under the pressure of process immediately available for the forcible collection of the tax.-- Dexter v. Boston (176 Mass. 247); Flower v. Lance (59 N.Y. 603); Williams v. Merritt (152 Mich. 621); Oakland Cemetery Association v. Ramsey County (98 Minn. 404); Robins v. Latham (134 No. 466); Whitbeck v. Minch (48 Ohio St. 210); Peebles v. Pittsburgh. (101 Pa. St. 304); Montgomery v. Cowlitz County (14 Wash. 230); Cincinnati & C. R. Co. v. Hamilton County (120 Tenn. 1).

The principle that a tax or an assessment voluntarily paid can not be recovered back is an ancient one in the common law and is of general application. See Cooley on Taxation (vol. 2, 3d ed. p. 1495). That eminent authority also points out that every man is supposed to know the law, and if he voluntarily makes a payment which the law would not compel him to make he can not afterwards assign his ignorance of the law as a reason why the State should furnish him with legal remedies to recover it back.”

[Treasury Decision 3445;

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/voluntary.htm>]

3. PREPARATION INSTRUCTIONS:

3.1. If you haven't already, read our article below:

<p><i>Techniques for Building a Good Administrative Record</i>, Form #09.008 https://sedm.org/Forms/07-RespLtrs/0-Guidance/AdminRecord/AdminRecord.htm</p>
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3.2. Complete the fields in Enclosure (1).

3.3. Prepare corrected information returns consistent with the following:

3.3.1. Enclosure (2): Corrected IRS Form W-2's, Form #04.006. See:

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

3.3.2. Enclosure (3): Corrected IRS Form 1042-S, Form #04.003.

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

3.3.3. Enclosure (4): Corrected IRS Form 1098, Form #04.004. See:

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

3.3.4. Enclosure (5): Corrected IRS Form 1099, Form #04.005. See:

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

3.4. We don't recommend using IRS Form 1040NR or any other "taxpayer" form, but if you do attach it, within the signature block where the signature goes, write the following:

See attached Tax Return Submission letter and all enclosures for signature. Not valid, false, and perjurious without this letter and all attachments.”

3.4.1. DO NOT sign the 1040NR forms. The signature is contained at the end of the cover letter to ensure that they do not try to separate the cover letter and all enclosures from the returns and do not try to disregard or disobey the constraints appearing in section 6.

3.4.2. Put zero for gross income.

3.4.3. For the identifying number put your ITIN. If you do not have an ITIN, write "See W-7 attached" in the SSN block.

3.4.4. For the total refund due, put all withheld amounts.

3.5. Under the signature block of the 1040NR form, write "See attached signed letter for perjury statement. Not valid without attachment.”

3.6. At the bottom of all forms you attach to this one, write the following:

“Signature and form NOT VALID without the attached, signed Mandatory 1040NR Tax Return Attachment dated on the same date.”

3.7. Obtain a copy of all withholding forms that you submitted or resubmitted for all the affected tax years and label as "Enclosure (7)" at the bottom. These will be used to prove that your private employer unlawfully disregarded your W-8BEN withholding forms and that the W-2 reports they send in were false and fraudulent.

3.8. Obtain copies of the Certificate of Service forms that you used to deliver any returns that you are resubmitting. Label this form as "Enclosure (8)" at the bottom of each page. This form is available below, as an example:

<p><i>Certificate/Proof/Affidavit of Service</i>, Form #01.002 http://sedm.org/Forms/FormIndex.htm</p>
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- 3.9. If you scanned in the original returns you sent and made them into a PDF, then burn them onto a web browsable CD or DVD and attach the CD or DVD in a pouch to the Enclosure (9) cover page.
- 3.10. You may only include identifying numbers on the corrected information returns. Enclosure (6) clarifies that such numbers are NOT “Social Security Numbers” as identified in the Social Security Act, but simply account numbers that are privately owned and subject to penalty against the government for use for any purpose other than that identified herein.
- 3.11. Check all the enclosures that you included in Section 2.
- 3.12. Print the form.
- 3.13. Sign the signature block in Enclosure (1) and Section 10 after the form is printed.
- 3.14. Add the corrected information returns to the appropriate sections.
- 3.15. Send this form to the address for filing returns.
- 3.16. If you have questions about the status of your submission, please call the IRS at the numbers below. If you follow-up on your submission, you are much more likely to see results. Otherwise, your submission is much more likely to be ignored.
 - 3.16.1. Main number: 215-516-2000
 - 3.16.2. Collection Lien Desk: 215-516-2004

4. RESOURCES FOR FURTHER STUDY:

- 4.1. *Legal Requirement to File Federal Income Tax Returns*, Form #05.009. Detailed coverage of all the legal requirements to file tax returns.
<http://sedm.org/Forms/FormIndex.htm>
- 4.2. *Correcting Erroneous Information Returns*, Form #04.001-shows how to correct false IRS Form W-2, 1042-s, 1098, and 1099.
<http://sedm.org/Forms/FormIndex.htm>
- 4.3. *Non-Resident Non-Person Position*, Form #05.020. Section 14.7 talks about why the “Jurat”/Perjury Statement at the end of most IRS forms needs to be modified and if it isn’t, you are committing perjury under penalty of perjury if you are domiciled in a state of the Union.
<http://sedm.org/Forms/FormIndex.htm>
- 4.4. *The “Trade or Business” Scam*, Form #05.001. Proves that the I.R.C. Subtitle A is a private law franchise agreement which only those who consent can become subject to. Also proves that all “taxpayers” are persons engaged in a public office in the U.S. Government, and that nearly all “income” is the earnings from the public office.
<http://sedm.org/Forms/FormIndex.htm>
- 4.5. *“Taxpayer” v. “Nontaxpayer”: Which One are You?*. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent. Those who are parties to the agreement are called “taxpayers”.
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
- 4.6. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.
<http://sedm.org/Forms/FormIndex.htm>
- 4.7. *Sovereignty Forms and Instructions: Cites By Topic*. A database of all of the “words of art” that the government uses to entrap and enslave you and which are intended to cause you to surrender your sovereign immunity.
<http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>
- 4.8. *Federal and State Withholding Options for Private Employers*, Form #09.001. Describes the withholding and reporting requirements mainly for non-resident non-persons, which is the status presumed by this filing.

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

4.9. *Who are “taxpayers” and who needs a “Taxpayer Identification Number”*, Form #05.013

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

4.10. *Federal Jurisdiction*, Form #05.018: Proves that the federal government has no jurisdiction within states of the Union and that states of the Union are “foreign” in respect to the Internal Revenue Code. Also proves that the I.R.C. may only be enforced against people domiciled on federal territory and consensually engaged in federal franchises.

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

 Email: _____

Cert. Mail #

Cert. Mail #

Subject: Federal Non-resident Non-Statutory Claim for Return of Funds Unlawfully Paid to the
 Government for Years _____ through _____

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1
2 Dear Sir/Maam,

3 **1. INTRODUCTION**

APPLICABLE TAX YEARS				
<p>The following time periods are covered by this submission. If the "Resubmission" or "Corrected" boxes are checked for a particular year, this submission is conditioned on the A.S.E.D. (26 U.S.C. §6501) and C.S.E.D. (26 U.S.C. §6502) not being applicable, because the submitter is NOT a statutory "taxpayer" and therefore is NOT subject to ANY provision within the I.R.C. For those returns that are "Corrected" or "Resubmission" returns, proofs of service may be provided within Enclosure (3) if included to help you locate the original returns in your filing system. If the term "Resubmission" is checked in the "Nature of Return" column, then the returns included herein expand upon and enlarge, rather than replace, the original returns submitted.</p> <p>If the "Nature of Return" column below indicates "Resubmission", then</p> <ol style="list-style-type: none"> The enclosed returns do not SUPERSEDE or replace the original submissions referenced but only summarize and expand upon it for your edification. Please DO NOT remove the original returns from my IRS administrative record. You should consult your records to locate the original return. If Enclosure (3) is provided, original returns for which this is a resubmission are included therein in electronic form. 				
Year(s)	Nature of Return Submission for this period (check one)	Date of Original Submission (if known)	Non-statutory refund amount due	Notes
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
TOTAL AMOUNT OF NON-STATUTORY REFUND DUE			\$	

ENCLOSURES			
Check	Enclosure description (in the order provided)	#	Mandatory/optional
<input type="checkbox"/>	IRS Form 1040NR	0	Optional
<input type="checkbox"/>	Affidavit of Citizenship, Domicile, and Tax Status	1	Mandatory
<input type="checkbox"/>	Corrected W-2 Information Returns. Quantity: _____	2	Mandatory
<input type="checkbox"/>	Corrected 1042-S Information Returns. Quantity: _____	3	Mandatory
<input type="checkbox"/>	Corrected 1098 Information Returns. Quantity: _____	4	Mandatory
<input type="checkbox"/>	Corrected 1099 Information Returns. Quantity: _____	5	Mandatory
<input type="checkbox"/>	Tax Form Attachment	6	Mandatory
<input type="checkbox"/>	Withholding forms for periods in question	7	Mandatory
<input type="checkbox"/>	Proof of Service for Original Tax Returns (identified in Section 1 above)	8	Mandatory
<input type="checkbox"/>	Tax Collection Notices to Which This Form Responds	9	Optional
<input type="checkbox"/>	IRS Form W-7	10	Optional
<input type="checkbox"/>	Case History CD or DVD	11	Optional

4 This submission constitutes a claim for the purposes of obtaining a non-statutory return of monies
5 unlawfully withheld from my earnings or paid under protest in response to any one or more of the following
6 forms of duress. All the circumstances that apply in my case have been checked below:

1. My private sector employer, acting under the color but without the authority of law as a quasi-governmental withholding agent (26 U.S.C. §7701(a)(16)) did one or more of the following:

1.1. Would not accept my withholding paperwork, which is IRS Form W-8BEN. The original withholding forms that were submitted are included within Enclosure (8)

"The Company is not authorized to alter the form [W-4 or its equivalent] or to dishonor the worker's claim. The certificate goes into effect automatically"

[U.S. District Court Judge Huyett, United States v. Malinowski, 472 F.2d. 850, 852-53 (3d Cir.), cert. denied, 411 U.S. 970. (1973)]

1.2. Unlawfully coerced me to sign and submit IRS Form W-4, which the regulations at 26 C.F.R. §31.3401(a)-3(a) and 26 C.F.R. §31.3402(p)-1 identify as an agreement. Thus, he compelled me to contract in violation of Article 1, Section 10 of the United States Constitution. And/or . . .

1.3. Submitted knowingly FALSE IRS Form W-2 information returns for the years in question which are corrected by Enclosure (2).

2. I did not submit an IRS Form W-4 and my private employer unlawfully withheld from my pay without my consent, causing them to STEAL on your behalf. They can only withhold from "wages" and absent submitting IRS Form W-4, I cannot lawfully earn "wages" as legally defined pursuant to 26 C.F.R. §31.3401(a)-3(a) and 26 C.F.R. §31.3402(p)-1.

3. A fraudulent tax lien. The U.S. Supreme Court has ruled that taxes are NOT "debts" as legally defined. Therefore, Notice of Federal Tax Liens do NOT describe debts. The government is so corrupt that it refuses to prosecute title companies for treating these as debts and thereby unlawfully implementing conversion in violation of 18 U.S.C. §654 as a compelled quasi-governmental agent. See Lane County v. Oregon, 74 U.S. 71 (1868):

"The assessment of taxes does not create a debt that can be enforced by suit, or upon which a promise to pay interest can be implied. It is a proceeding in invitum."

The next case was that of the City of Camden v. Allen, [Footnote 8] 1857. That was an action of debt brought to recover a tax by the municipality to which it was due. The language of the Supreme Court of New Jersey was still more explicit: "A tax, in its essential characteristics, said the court, "is not a debt nor in the nature of a debt. A tax is an impost levied by authority of government upon its citizens or subjects for the support of the state. It is not founded on contract or agreement. It operates in invitum. A debt is a sum of money due by certain and express agreement. It originates in and is founded upon contracts express or implied."

[Lane County v. Oregon, 74 U.S. 71 (1868)]

4. Unlawful assessment or Substitute For Return (SFR). See:

Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

Actions taken by me previously to remedy the above unlawful enforcement actions are described in the next section, Section 2.

I have provided Enclosure (9) containing sample collection notices, if any, which resulted from the above ILLEGAL activities. These notices are provided to simplify locating all the records in your custody containing the erroneous or illegal information and to correct them. This erroneous information includes the identifying numbers you are associating with me, which are FALSE and which must be removed from your records immediately or else you are a party to identity theft and involuntary servitude to the obligations of a public office that I do not consensually or lawfully occupy in criminal violation of:

1. [18 U.S.C. §1030](#): Fraud and related activity in connection with computers
2. [18 U.S.C. §1028\(a\)\(7\)](#) : Fraud and related activity in connection with identification documents, authentication features, and information
3. [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#) : Evidence, Procedure, and Certification for payments
4. [42 U.S.C. §408\(a\)\(7\)](#) : Penalties
5. [18 U.S.C. §1028A](#): Aggravated Identity Theft
6. [18 U.S.C. §654](#): Anyone who uses a public number in connection with your private property without your consent is guilty of conversion.

Consistent with Enclosure (1), I remind you that the ONLY way that I can lawfully become a “taxpayer” and to have a liability is to voluntarily engage in any one of the following:

1. Assess myself with a non-zero tax liability on a tax return form by completing, signing, and submitting the form. This is exhaustively described in the memorandum below, which you are requested to rebut within 30 days or be found in agreement and default:

<p><i>Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent</i>, Form #05.011 http://sedm.org/Forms/FormIndex.htm</p>
--

2. Voluntarily signing and submitting IRS form W-4 and thereby contractually agreeing to call my otherwise PRIVATE earnings statutory “wages” and make those earnings subject to tax by donating them to a “public use” and a “public purpose”:

Title 26: Internal Revenue

[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)

[Subpart E—Collection of Income Tax at Source](#)

[§31.3402\(p\)-1 Voluntary withholding agreements.](#)

(a) In general.

*An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.*

3. Voluntarily signing and submitting IRS Form W-9 to a lawful withholding agent who is a public officer within the government in order to:
 - 3.1. Consent to participate in the “trade or business” excise taxable franchise.
 - 3.2. Consent to donate my otherwise private property to a public use, a public purpose, and a public office in the government.

*“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 [for 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)]

1 I have never consensually done any of the above during the periods in question and therefore, I am an
2 innocent party called a “nontaxpayer” who you have no authority to convert into a guilty party called a
3 “taxpayer” absent my consent, which I do not give.

4 *“The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and*
5 *establish rules of conduct for all its citizens in future cases; they may command what is right,*
6 *and prohibit what is wrong; but they [the government] cannot change innocence [a*
7 *“nontaxpayer”] into guilt [a “taxpayer”]; or punish innocence as a crime [criminally*
8 *prosecute a “nontaxpayer” for violation of the tax laws]; or violate the right of an antecedent*
9 *lawful private contract; or the right of private property. To maintain that our Federal, or*
10 *State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been*
11 *expressly restrained; would, *389 in my opinion, be a political heresy, altogether*
12 *inadmissible in our free republican governments.”*
13 *[Calder v. Bull, 3 U.S. 386 (1798)]*

14 The presumption of innocence until proven guilty beyond a reasonable doubt applies. This presumption,
15 in fact, is the foundation of American jurisprudence and the foundation of my sovereignty as a human being.
16 You are the moving party and you have the burden of proof. I am presumed to be a an innocent party called
17 a “nontaxpayer” until you as the moving party prove that I am a “taxpayer”. AFTER you prove that I am a
18 guilty party called a “taxpayer” using evidence and not presumption, then and only then can you lawfully
19 enforce any provision of the I.R.C. franchise agreement against me. Any other approach constitutes
20 involuntary servitude using presumptions.

21 *Looking beyond the rational-relationship doctrine the Court held that the use of this*
22 *presumption by Alabama against a man accused of crime would amount to a violation of*
23 *the Thirteenth Amendment to the Constitution, which forbids "involuntary [380 U.S. 63,*
24 *80] servitude, except as a punishment for crime." In so deciding the Court made it crystal*
25 *clear that rationality is only the first hurdle which a legislatively created presumption must*
26 *clear - that a presumption, even if rational, cannot be used to convict a man of crime if the*
27 *effect of using the presumption is to deprive the accused of a constitutional right.*
28 *[United States v. Gainly, 380 U.S. 63 (1965)]*

29 Another way of saying this is that you have the burden of showing that I consented to participate in the
30 “trade or business” franchise agreement codified in I.R.C. Subtitle A *before* you can enforce its provisions
31 against me. No presumptions please! When I want to sue you, I have to prove that you consented in writing
32 by demonstrating a waiver of sovereign immunity. Likewise, you have to demonstrate my consent to
33 contract with you as well. Only “taxpayers” have the burden of proving that they are innocent pursuant to
34 26 U.S.C. §7491, but I declare under penalty of perjury that I am not a “taxpayer” and therefore the burden
35 shifts to you and not me. That burden of yours cannot subsequently be satisfied by any type of presumption.
36 All evidence that proves your case MUST be signed under penalty of perjury by you pursuant to 26 U.S.C.
37 §6065.

38 *“A presumption is not evidence.”*
39 *[Black’s Law Dictionary, Sixth Edition, p. 1185]*

40
41 *(1) [8:4993] Conclusive presumptions affecting protected interests:*

42 *A conclusive presumption may be defeated where its application would impair a party's*
43 *constitutionally-protected liberty or property interests. In such cases, conclusive*
44 *presumptions have been held to violate a party's due process and equal protection*
45 *rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bed. of*
46 *Ed. v. LaFleur (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois*
47 *law that unmarried fathers are unfit violates process]*
48 *[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page*
49 *[8K-34](#)]*

1 **2. ACTIONS TAKEN PREVIOUSLY TO REMEDY YOUR UNLAWFUL TAX**
2 **ENFORCEMENT THAT WERE UNLAWFULLY IGNORED**

3 The following actions have been taken to date to remedy the unlawful actions documented in Section 1
4 (check all that apply):

- 5 1. Sent corrected information returns for the years affected on the following dates, which were ignored
6 or not processed without explanation or without lawful reason. With the information return correction
7 letter attached to these original correspondences, I also included a criminal complaint that asked you to
8 criminally prosecute the submitters pursuant to 26 U.S.C. §§7206 and 7207. Why didn't you? Copies
9 of the corrected information returns are again included in Enclosures (2) through (5):

- 10
11 2. Sent tax statements (26 U.S.C. §6011(a)) or non-statutory requests for refund for the years indicated,
12 which you ignored or refused to process on the following dates:

13 **3. LEGAL AUTHORITY FOR THIS SUBMISSION**

14 The authority for this submission is:

- 15 1. I am not lawfully engaged in a "trade or business", which 26 U.S.C. §7701(a)(26) defines as "the
16 functions of a public office" within the United States government.

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

18 "The term 'trade or business' [includes](#) [means] the performance of the functions of a [public](#)
19 [office](#)." [bracketed word was added to clarify]

20
21 **"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that**
22 **the expression of one thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169
23 *S.W.2d* 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d 1097, 1100. *Mention of one*
24 *thing implies exclusion of another. **When certain persons or things are specified in a law,***
25 **contract, or will, an intention to exclude all others from its operation may be inferred.** *Under*
26 *this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
27 *of a certain provision, other exceptions or effects are excluded."*
28 *[Black's Law Dictionary, Sixth Edition, p. 581]*

1
2 **"When a statute includes an explicit definition, we must follow that definition, even if it**
3 **varies from that term's ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It
4 is axiomatic that the statutory definition of the term excludes unstated meanings of that term");
5 *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, `a definition which declares what
6 a term "means" . . . excludes any meaning that is not stated"); *Western Union Telegraph Co.*
7 *v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96
8 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction*
9 § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as
10 a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a
11 definition. That definition does not include the Attorney General's restriction -- "the child up
12 to the head." Its words, "substantial portion," indicate the contrary."
13 [\[Stenberg v. Carhart, 530 U.S. 914 \(2000\)\]](#)

14 1.1. All the information returns submitted against me, including IRS Forms W-2, 1042-s, 1098, 1099,
15 and 8300 (CTR) are FALSE and FRAUDULENT. 26 U.S.C. §6041(a) says these information
16 returns may only lawfully be submitted for those engaged in the "trade or business" excise taxable
17 federal franchise and who earn \$600 or more in the execution of their duties as a public officer
18 working for the government. The submitters of these forms have been notified repeatedly of this
19 error and after the first notice given, their false reports become actionable and willful violations of
20 26 U.S.C. §§7206 and 7207, 18 U.S.C. §912, and 18 U.S.C. §654. I ask that you immediately
21 prosecute the submitters of these false reports criminally:

22 *"You shall not circulate a false report [information return]. Do not put your hand with the*
23 *wicked to be an unrighteous witness."*
24 *[Exodus, 23:1, Bible, NKJV]*

25 **"You shall not bear false witness** *[or file a FALSE REPORT or information return] against*
26 *your neighbor."*
27 *[Exodus 10:16, Bible, NKJV]*

28 1.2. See and rebut Section 4 for details on what a "trade or business" is and why I am NOT engaged in
29 one.

30 1.3. I would be unlawfully impersonating an officer of the U.S. government if I were to act as though I
31 lawfully serve in a "public office" by identifying myself as a "taxpayer" or using "taxpayer" forms.
32 This would be a criminal violation of 18 U.S.C. §912.

33 2. No provision within the I.R.C., because the I.R.C. is private/contract law does not apply to
34 "nontaxpayers" such as myself.

35 *"Revenue Laws relate to taxpayers [officers, instrumentalities, employees, and elected*
36 *officials of the Federal Government pursuant to I.R.C. 6331(a)] and not to non-taxpayers.*
37 *The latter are without their scope. No procedures are prescribed for non-taxpayers and no*
38 *attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-*
39 *taxpayers] Congress does not assume to deal and they are neither of the subject nor of the*
40 *object of federal revenue laws."*
41 *[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

42 Instead, the authority is equity and not law as revealed by the following:

43 *"A claim against the United States is a right to demand money from the United States. ¹ Such*
44 *claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without*

¹ *United States ex rel. Angarica v. Bayard*, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 AFTR 4628 (holding that a claim
against the Secretary of State for money awarded under a treaty is a claim against the United States); *Hobbs v. McLean*, 117 U.S.
Federal Nonresident Non-Statutory Claim for Return of Funds Unlawfully Paid To The Government ***Page 13 of 53***

1 statutory consent.² **The general rule of non-liability of the United States does not mean**
2 **that a citizen cannot be protected against the wrongful governmental acts that affect the**
3 **citizen or his or her property.**³ **If, for example, money or property of an innocent person goes**
4 **into the federal treasury by fraud to which a government agent was a party, the United States**
5 **cannot [lawfully] hold the money or property against the claim of the injured party.**⁴
6 [American Jurisprudence 2d, United States, §45 (1999)]
7

8 “When the Government has illegally received money which is the property of an innocent
9 citizen and when this money has gone into the Treasury of the United States, there arises an
10 implied contract on the part of the Government to make restitution to the rightful owner under
11 the Tucker Act and this court has jurisdiction to entertain the suit.
12 [90 Ct.Cl. at 613, 31 F.Supp. at 769.](#)”
13 [[Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d. 837 \(Ct.Cl., 1981\)](#)]
14

15 California Civil Code
16 Section 2224

17 “One who gains a thing by fraud, accident, mistake, undue influence, the violation of a trust,
18 or other wrongful act, is, unless he or she has some other and better right thereto, an
19 involuntary trustee of the thing gained, for the benefit of the person who would otherwise have
20 had it.”
21

22 ***“The United States, we have held, cannot, as against the claim of an innocent party, hold***
23 ***his money which has gone into its treasury by means of the fraud of its agent. While here***
24 ***the money was taken through mistake without element of fraud, the unjust retention is immoral***
25 ***and amounts in law to a fraud of the taxpayer's rights. What was said in the State Bank Case***
26 ***applies with equal force to this situation. ‘An action will lie whenever the defendant has***
27 ***received money which is the property of the plaintiff, and which the defendant is obligated***
28 ***by natural justice and equity to refund. The form of the indebtedness or the mode in which***
29 ***it was incurred is immaterial.*”**
30 [[Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421](#)]

- 31 3. Prior returns for the same years (in some cases), which demanded a non-statutory return of monies sent
32 to you unlawfully, without the authority of the I.R.C., and which constitute money laundering.
33 Enclosure (8) provides proof that these returns were sent, and they have never been processed or
34 responded to. The returns also indicated that if you fail to respond to them, that you:
35 3.1. Agree to be held in default, estoppel, and laches with respect to the facts and law contained therein.
36 3.2. Agree that you are engaged in unlawful activity.
37 3.3. Agree that you are personally liable as an accessory after the fact to the unlawful activities of others
38 because of omission in reporting and remedying it as your oath of office and delegation of authority
39 order requires.
40 4. Treasury Decision 3445, which states or implies that taxes voluntarily paid only become refundable if
41 paid under protest. Enclosure (6) and prior submissions referenced in Section 1 and Enclosure (8)
42 establish that all monies paid the government are paid under protest and therefore are refundable, not
43 under law, but under equity.

567, 29 L.Ed. 940, 6 S.Ct. 870; Manning v. Leighton, 65 Vt. 84, 26 A 258, motion dismd 66 Vt. 56, 28 A 630 and (disapproved on other grounds by Button’s Estate v. Anderson, 112 Vt. 531, 28 A.2d. 404, 143 A.L.R. 195).

² Blagge v. Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

³ Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

⁴ Bull v. United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 USTC ¶ 9346, 15 AFTR 1069; United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647.

1 5. Prior correspondence, in which you have admitted and agreed to everything contained in this
2 correspondence by failing to deny it in the time allowed. Federal Rule of Civil Procedure 8(b)(6) says
3 that a failure to deny constitutes an admission. Prior correspondence includes that indicated in
4 Enclosure (9). The American Jurisprudence Legal Encyclopedia says that an equitable estoppel applies
5 against you and that you may no longer contradict your prior statements and behavior.

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

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

29 I will try to be very brief in order to conserve your valuable time and simplify what you need to do in order
30 to respond.

31 **4. REASON WHY EARNINGS ARE ZERO IN ACCOMPANYING 1040NR FORM**

32 This section is a summary of the content of the following document available free on the internet at the
33 address below:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

34 I declare under penalty of perjury from without the “United States” and from within the “United States of
35 America” pursuant to 28 U.S.C. §1746(1) that during the periods described by this submission:

- 36 1. I was NOT lawfully engaged in a “trade or business” as described herein.
- 37 2. I was a “non-resident non-person” and not a STATUTORY “individual” as defined in 26 C.F.R.
38 §1.1441-1(c)(3).
- 39 3. I had no reportable earnings from within the “United States” (26 U.S.C. §7701(a)(9) and (a)(10)) as
40 described in 26 U.S.C. §871.
- 41 4. My estate is and was a “foreign estate” as defined in 26 U.S.C. §7701(a)(31) not includible in “gross
42 income”.
- 43 5. It would constitute identity theft and kidnapping to identify me as a “citizen”, “resident”, “inhabitant”,
44 “U.S person” (26 U.S.C. §7701(a)(30)) in connection with any of the earnings that are the subject of
45 this submission.

- 1 6. I have repeatedly declared and claimed the status described herein previously and that IRS has never
2 provided evidence that would discredit or contradict it and therefore you, the Recipient, agree with it
3 by default.
4 7. I am not an “exempt individual” as defined in 26 U.S.C. §7701(b)(5), but rather not subject to the
5 Internal Revenue Code. One can be a nonresident party “not subject” as described in 26 U.S.C.
6 §7701(a)(31) without being an “exempt individual”, a “person”, or an “individual”.

7 Below is a brief summary of the content of the above article for your information.

- 8 1. Internal Revenue Code Subtitle A describes a franchise or excise tax upon those either engaged in a
9 “public office” within the United States Government or who are in receipt of payments from the
10 government (e.g. Social Security, 26 U.S.C. §861(a)(8)).
11 2. The franchise is called a “trade or business” and is defined in 26 U.S.C. §7701(a)(26) as “the
12 functions of a public office”.

13 [26 U.S.C. §7701\(a\)\(26\)](#)

14 *"The term 'trade or business' includes [is limited to] the performance of the functions of a*
15 *public office."*

- 16 3. Those not engaged in the franchise are not liable for tax and their estate is a “foreign estate” not
17 subject to the Internal Revenue Code pursuant to 26 U.S.C. §7701(a)(31):

18 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)
19 [Sec. 7701. - Definitions](#)

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

22 *(31) Foreign estate or trust*

23 *(A) Foreign estate*

24 *The term "foreign estate" means an estate the income of which, from sources without the*
25 *United States [under [26 U.S.C. §871\(a\)](#)] which is not effectively connected with the conduct*
26 *of a trade or business within the United States [under [26 U.S.C. §871\(b\)](#) and [26 U.S.C. §864](#)],*
27 *is not includible in gross income under subtitle A.*

- 28 4. The rules of statutory construction and the U.S. Supreme Court both forbid the enlargement of the
29 definition of “trade or business” found in 26 U.S.C. §7701(a)(26) to include anything not expressly
30 described somewhere within the Internal Revenue Code.

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

39 ***"When a statute includes an explicit definition, we must follow that definition, even if it***
40 ***varies from that term's ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It*
41 *is axiomatic that the statutory definition of the term excludes unstated meanings of that term");*
42 *Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, `a definition which declares what*
43 *a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co.*

1 v. *Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96
2 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction*
3 § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as
4 a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a
5 definition. That definition does not include the Attorney General's restriction -- "the child up
6 to the head." Its words, "substantial portion," indicate the contrary."
7 [\[Stenberg v. Carhart, 530 U.S. 914 \(2000\)\]](#)

8 **"It is axiomatic that the statutory definition of the term excludes unstated meanings of that**
9 **term.** *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term
10 "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. **As**
11 **judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be**
12 **read by a layman, or as it might be understood by someone who has not even read it."**
13 [\[Meese v. Keene, 481 U.S. 465, 484 \(1987\)\]](#)

14 "As a rule, **a definition which declares what a term "means" . . . excludes any meaning that**
15 **is not stated"**
16 [\[Colautti v. Franklin, 439 U.S. 379 \(1979\), n. 10\]](#)

17 The above means, for instance, that:

- 18 4.1. Statutory definitions supersede, not enlarge, the ordinary or common meaning of words.
19 4.2. Adding any thing or class of things not expressly described or identified in a statute or regulation
20 (law) is an act of presumption that is a violation of due process of law if attempted against a
21 person protected by the Constitution.

22 (1) [8:4993] ***Conclusive presumptions affecting protected interests:***

23 *A conclusive presumption may be defeated where its application would impair a party's*
24 *constitutionally-protected liberty or property interests. In such cases, conclusive*
25 *presumptions have been held to violate a party's due process and equal protection*
26 *rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of*
27 *Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois*
28 *law that unmarried fathers are unfit violates process]*
29 [\[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page](#)
30 [8K-34\]](#)

- 31 4.3. 26 U.S.C. §7701(c) therefore cannot lawfully be used as a statutory presumption in order to add
32 things not spelled out in the code without violating due process of law, abusing presumptions as
33 evidence, and creating a state sponsored religion that promotes beliefs that cannot be supported
34 by evidence.

35 For further details on why the term "trade or business" does not include anything BUT a "public
36 office" and on the rules of statutory construction, see and rebut:

[Legal Deception, Propaganda, and Fraud](#), Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

- 37 5. 4 U.S.C. §72 limits the exercise of all "public offices" to the District of Columbia and not elsewhere
38 except as expressly provided by Congressional enactment.

39 [TITLE 4 > CHAPTER 3 > § 72](#)
40 [§ 72. Public offices; at seat of Government](#)

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

- 43 6. There is no statute enacted by Congress that expressly authorizes public offices in any state of the
44 Union. Therefore, the "trade or business" franchise is limited to persons and offices within the
45 District of Columbia. This is consistent with:

1 6.1. The definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10) as including only
2 the District of Columbia.

3 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > *Sec. 7701. [Internal Revenue Code]*
4 [Sec. 7701. - Definitions](#)

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

7 (9) *United States*

8 *The term "United States" when used in a geographical sense includes only the [States](#) and the*
9 *District of Columbia.*

10 (10) *State*

11 *The term "State" shall be construed to include the District of Columbia, where such*
12 *construction is necessary to carry out provisions of this title.*

13 6.2. The fact that 26 U.S.C. §7601 limits the IRS to enforcement within internal revenue districts, and
14 the only remaining internal revenue district is the District of Columbia, per Treasury Order 150-
15 02.

- 16 7. It is unlawful for private parties such as myself not either domiciled within or physically present
17 within the District of Columbia to act as “public officers”. 18 U.S.C. §912 makes it a crime to
18 impersonate public officers. Those domiciled on federal territory within the “United States” and not
19 within any state of the Union are referred to in the I.R.C. as “citizens of the United States” and I am
20 NOT either a “citizen” or a “resident” under federal law who has a domicile in the “United States”.
- 21 8. The U.S. Supreme Court declared that it is unlawful for Congress to license or authorize any franchise
22 in a state of the Union. License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224
23 (1866): **“Congress cannot authorize a trade or business within a State in order to tax it.”**
- 24 9. Information returns such as IRS Forms W-2, 1042-s, 1098, and 1099 are the main method for
25 connecting the earnings of people not otherwise subject to tax to the “trade or business” franchise. 26
26 U.S.C. §6041(a) indicates that these forms may ONLY lawfully be filed against persons engaged in
27 the “trade or business” franchise and in receipt of payments greater than \$600.
- 28 10. In nearly all cases, information returns filed with the IRS are false and fraudulent, and subject to
29 criminal prosecution pursuant to 26 U.S.C. §7206 and 7207 and 18 U.S.C. §912. The information
30 returns are false because it is UNLAWFUL to engage in a “trade or business” outside of the District of
31 Columbia and inside the exclusive jurisdiction of a state of the Union. There is no statute that can or
32 does authorize a “trade or business” to be executed in the exclusive jurisdiction of a state of the Union
33 as required by 4 U.S.C. §72. See:

[The Information Return Scam](#)

<http://famguardian.org/Subjects/Taxes/Remedies/InformationReturnScam.htm>

- 34 11. The use or disclosure of a “Taxpayer Identification Number” constitutes prima facie evidence that the
35 subject is engaged in the “trade or business” franchise pursuant to 26 C.F.R. §301.6109-1(b)(2)(i).
36 Most IRS publications indicate that one must only provide a Taxpayer Identification Number if the
37 submitter is engaged in a “trade or business”.
- 38 12. All those described in 5 U.S.C. §2105 as “employees” are, in fact, “public officers” within the U.S.
39 government. Ordinary federal workers, possibly including myself, do not fit that definition and
40 therefore are not “employees” within the meaning of 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-
41 1.

42 *Treatise on the Law of Public Offices and Officers*

43 *Book 1: Of the Office and the Officer: How Officer Chosen and Qualified*

Chapter I: Definitions and Divisions

§2 How Office Differs from Employment. -A public office differs in material particulars from a public employment, for, as was said by Chief Justice MARSHALL, “although an office is an employment, it does not follow that every employment is an office. A man may certainly be employed under a contract, express or implied, to perform a service without becoming an officer.”⁵

“We apprehend that the term 'office,'” said the judges of the supreme court of Maine, “implies a delegation of a portion of the sovereign power to, and the possession of it by, the person filling the office; and the exercise of such power within legal limits constitutes the correct discharge of the duties of such office. The power thus delegated and possessed may be a portion belonging sometimes to one of the three great departments and sometimes to another; still it is a legal power which may be rightfully exercised, and in its effects it will bind the rights of others and be subject to revision and correction only according to the standing laws of the state. An employment merely has none of these distinguishing features. A public agent acts only on behalf of his principal, the public, whose sanction is generally considered as necessary to give the acts performed the authority and power of a public act or law. And if the act be such as not to require subsequent sanction, still it is only a species of service performed under the public authority and for the public good, but not in the exercise of any standing laws which are considered as roles of action and guardians of rights.”⁶

“The officer is distinguished from the employee,” says Judge COOLEY, “in the greater importance, dignity and independence of his position; in being required to take an official oath, and perhaps to give an official bond; in the liability to be called to account as a public offender for misfeasance or non-feasance in office, and usually, though not necessarily, in the tenure of his position. In particular cases, other distinctions will appear which are not general.”⁷

[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2;

SOURCE: <http://books.google.com/books?id=g-I9AAAIAAJ&printsec=titlepage>]

13. IRS Form 1040 is only for those who:

13.1. Maintain a domicile and residence in the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10) per 26 U.S.C. §911(d)(3). . .AND

13.2. Are “U.S. persons” as defined in 26 U.S.C. §7701(a)(30). . .AND

13.3. Who are engaged in the “trade or business” and a public office in the U.S. government.

Everything on the IRS Form 1040 is subject to “trade or business” deductions under 26 U.S.C. §162 and therefore is connected to the “trade or business” franchise and a public office. This is also consistent with 26 U.S.C. §864(c)(3), which says that all income and gains from “sources within the United States”, meaning sources within the U.S. government, are “effectively connected with a trade or business”:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864
[§ 864. Definitions and special rules](#)

(c) *Effectively connected income, etc.*

(3) *Other income from sources within United States*

⁵ United States v. Maurice, 2 Brock. (U.S.C.C.) 96.

⁶ Opinion of Judges, 8 Greenl. (Me.) 481.

⁷ Throop v. Langdon, 40 Mich. 678, 682; “An office is a public position created by the constitution or law, continuing during the pleasure of the appointing power or for a fixed term with a successor elected or appointed. An employment is an agency for a temporary purpose which ceases when that purpose is accomplished.” Cons. Ill., 1870, Art. 5, §24.

1 All income, gain, or loss from sources within the United States (other than income, gain, or
2 loss to which paragraph (2) applies) shall be treated as effectively connected with the conduct
3 of a trade or business within the United States.

4 If you believe that:

- 5 1. I am, in fact, engaged in a “trade or business” and a “public office” in the U.S. government, please
6 provide evidence signed under penalty of perjury by a person with a personal knowledge of same, and
7 include:
8 1.1. My appointment affidavit to public office.
9 1.2. My oath of office as a public officer.
10 1.3. The address of my federal workplace within the “United States”.
11 1.4. A copy of my federal SF-171 form.
12 2. If you believe that a “trade or business” includes anything OTHER than a “public office” in the U.S.
13 government as defined in 26 U.S.C. §7701(a)(26), please provide the statute that expressly adds what
14 you want to include within the meaning consistent with the rules of statutory construction and without
15 engaging in presumptions that would injure my constitutional rights.

16 Otherwise, I assert that it is a criminal offense to impersonate a federal officer in violation of 18 U.S.C.
17 §912.

18 **5. THIS IS NON-STATUTORY REQUEST FOR REFUND UNDER EQUITY AND NOT LAW**

19 **WARNING!** All amounts withheld or paid to the government were paid UNDER PROTEST,
20 UNLAWFULLY, AND ILLEGALLY. This is NOT a “request for refund” pursuant to [26 U.S.C. §6511](#),
21 [26 U.S.C. §7422](#), or any other provision within the I.R.C. Amounts UNLAWFULLY WITHHELD AND
22 PAID are NOT “taxes” as legally defined, because they were paid ILLEGALLY. It is unlawful and
23 constitutes criminal money laundering for the government to retain such unlawfully acquired funds.
24 Statutory refunds are only appropriate where legitimate “taxes” have been paid by a “taxpayer”. The
25 recipient is reminded that the Internal Revenue Code pertains ONLY to “taxpayers” and that the submitter
26 is NOT a “taxpayer” but rather a “nontaxpayer” who does not consent and never has lawfully consented to
27 participate in the “trade or business” franchise defined in [26 U.S.C. §7701\(a\)\(26\)](#).

28 *“The revenue laws are a code or system in regulation of tax assessment and collection. They*
29 *relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure*
30 *is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and*
31 *remedies in due course of law. With them Congress does not assume to deal, and they are*
32 *neither of the subject nor of the object of the revenue laws...”*
33 *[Long v. Rasmussen, 281 F. 236 (1922)]*
34

35 *“Revenue Laws relate to taxpayers and not to non-taxpayers [American Citizens/American*
36 *Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are*
37 *without their scope. No procedures are prescribed for non-taxpayers and no attempt is made*
38 *to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]*
39 *Congress does not assume to deal and they are neither of the subject nor of the object of federal*
40 *revenue laws.”*
41 *[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

42 No provision within the I.R.C. may lawfully be cited or enforced against a “nontaxpayer”, which we define
43 here as a person who is NOT the “taxpayer” defined in [26 U.S.C. §7701\(a\)\(14\)](#) or [26 U.S.C. §1313](#). Neither
44 does the IRS nor any court have the authority to declare or presume an innocent party who is identified
45 under penalty of perjury as a “nontaxpayer” to be a guilty party called a “taxpayer”:

1 “The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and
2 establish rules of conduct for all its citizens in future cases; they may command what is right,
3 and prohibit what is wrong; but they [the government] cannot change innocence [a
4 “nontaxpayer”] into guilt [a “taxpayer”]; or punish innocence as a crime [criminally
5 prosecute a “nontaxpayer” for violation of the tax laws]; or violate the right of an antecedent
6 lawful private contract; or the right of private property. To maintain that our Federal, or
7 State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been
8 expressly restrained; would, *389 in my opinion, be a political heresy, altogether
9 inadmissible in our free republican governments.”
10 [Calder v. Bull, 3 U.S. 386 (1798)]

11

12 Specifically, Rowen seeks a declaratory judgment against the United States of America with
13 respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C.
14 §7701(a)(14)." (See Compl. at 2.) This Court lacks jurisdiction to issue a declaratory
15 judgment "with respect to Federal taxes other than actions brought under section 7428 of
16 the Internal Revenue Code of 1986," a code section that is not at issue in the instant action.
17 See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir.
18 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned
19 question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and
20 the instant action is hereby DISMISSED.
21 [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]

22

23 "A reasonable construction of the taxing statutes does not include vesting any tax official with
24 absolute power of assessment against individuals not specified in the statutes as a person liable
25 for the tax without an opportunity for judicial review of this status before the appellation of
26 'taxpayer' is bestowed upon them and their property is seized..."
27 [Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]

28 The authority for this refund INSTEAD is the following, which is EQUITY AND NOT LAW

29 “A claim against the United States is a right to demand money from the United States.⁸ Such
30 claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without
31 statutory consent.⁹ The general rule of non-liability of the United States does not mean
32 that a citizen cannot be protected against the wrongful governmental acts that affect the
33 citizen or his or her property.¹⁰ If, for example, money or property of an innocent person
34 goes into the federal treasury by fraud to which a government agent was a party, the United
35 States cannot [lawfully] hold the money or property against the claim of the injured party.¹¹
36 [American Jurisprudence 2d, United States, §45 (1999)]

37

38 “When the Government has illegally received money which is the property of an innocent
39 citizen and when this money has gone into the Treasury of the United States, there arises an
40 implied contract on the part of the Government to make restitution to the rightful owner under
41 the Tucker Act and this court has jurisdiction to entertain the suit.
42 90 Ct.Cl. at 613, 31 F.Supp. at 769.”
43 [Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl., 1981)]

34

⁸ United States ex rel. Angarica v. Bayard, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v. McLean, 117 U.S. 567, 29 L.Ed. 940, 6 S.Ct. 870; Manning v. Leighton, 65 Vt. 84, 26 A 258, motion dismd 66 Vt. 56, 28 A 630 and (disapproved on other grounds by Button’s Estate v. Anderson, 112 Vt. 531, 28 A.2d. 404, 143 A.L.R. 195).

⁹ Blagge v. Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

¹⁰ Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

¹¹ Bull v. United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 USTC ¶ 9346, 15 AFTR 1069; United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647.

3 “One who gains a thing by fraud, accident, mistake, undue influence, the violation of a trust,
4 or other wrongful act, is, unless he or she has some other and better right thereto, an
5 involuntary trustee of the thing gained, for the benefit of the person who would otherwise have
6 had it.”
7

8 **“The United States, we have held, cannot, as against the claim of an innocent party, hold**
9 **his money which has gone into its treasury by means of the fraud of its agent. While here**
10 **the money was taken through mistake without element of fraud, the unjust retention is immoral**
11 **and amounts in law to a fraud of the taxpayer's rights. What was said in the State Bank Case**
12 **applies with equal force to this situation. ‘An action will lie whenever the defendant has**
13 **received money which is the property of the plaintiff, and which the defendant is obligated**
14 **by natural justice and equity to refund. The form of the indebtedness or the mode in which**
15 **it was incurred is immaterial. “**
16 **[[Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421](#)]**

17 Recipient of this form is reminded that any attempt to enforce the provisions of the franchise agreements
18 codified in Subtitle A of the I.R.C. (income tax) or the Social Security Act constitutes involuntary servitude
19 in violation of the Thirteenth Amendment in the case of parties who neither consent nor qualify to
20 participate and who have properly notified the government of such and terminated any ILLEGAL
21 participation as required.

22 The government CANNOT and WILL NOT be permitted to:

- 23 1. Benefit financially from the FRAUD of others in submitting false information returns that connect
24 the submitter to taxable activities that he never consented to participate in, is not qualified to
25 participate in, and which he derives no benefits whatsoever from.

26 “You shall not bear false witness against your neighbor”
27 [Exodus 20:16, Bible, NKJV]

- 28 2. Compel the Submitter, a “nontaxpayer”, to engage in a franchise or privilege called a “trade or
29 business” or become a franchisee called a “taxpayer” in order to have monies ILLEGALLY
30 WITHHELD AND PAID returned to him or her. Any action to compel him or her to admit under
31 penalty of perjury to being a “taxpayer” and thereby fraudulently misrepresent his/her status under
32 penalty of perjury on a tax form would constitute subornation of perjury in violation of 18 U.S.C.
33 §1622 and a conspiracy to impersonate a “public officer” in criminal violation of [18 U.S.C. §912](#).
34 This is because all “taxpayers” are public officers within the U.S. government. This is confirmed by
35 the following, which you are demanded to rebut within 30 days or you agree with:

36 [Why Your Government is Either a Thief or you are a “Public Officer” for Income Tax Purposes,](#)
37 Form #05.008

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

- 39 3. Compel the Submitter to use IRS approved forms to obtain the refund which are ONLY for use by
40 franchisees called “taxpayers”, such as IRS Forms 1040, 1040NR and their variants. This would
41 cause him to misrepresent his status as a “taxpayer” and a domiciliary of the United States called a
42 “U.S. person” and “individual”, which he is NOT. IRS publishes NO FORMS for use by
43 “nontaxpayers” and continues to self-servingly pretend that they don’t even exist in order to
44 encourage VIOLATIONS of the revenue laws by enforcing these laws against “nontaxpayers”.
- 45 4. Engage in presumptions that prejudice the constitutional rights of the Submitter, such as the
46 presumption that Submitter is a “taxpayer” when he has stated under penalty of perjury that he is
47 NOT and the government has offered no court admissible evidence to prove the contrary that is

1 signed under penalty of perjury as required by [26 U.S.C. §6065](#) originating from a witness with
2 personal knowledge.

3 Lastly, if the recipient as a private person and not as an agent of the government ignores the warnings above,
4 refuses to provide equitable relief requested, or forces Submitter to litigate this matter to obtain the equitable
5 relief sought, then this copyrighted, licensed, and privileged submission shall constitute an agreement on
6 the personal part or the Recipient to promptly satisfy all of the requirements of the Full Payment Rule
7 described in *Flora v. United States*, 362 U.S. 145; 80 S.Ct. 630, 647 (1960) out of their own personal funds
8 at the time a lawsuit to enforce this request is filed by the Submitter so that their violations of law are not
9 allowed to further prejudice the rights of the submitter.

10 **6. TERMS AND CONDITIONS GOVERNING THIS SUBMISSION**

11 In the context of this submission, you are referred to as the Recipient and I, the human being submitting
12 this form, am the Submitter. Any violation of the provisions stated in this section shall render the entirety
13 of this submission as NON-factual, NON-actionable political and religious speech that is not admissible as
14 evidence pursuant to Federal Rule of Evidence 610.

- 15 1. Recipient must agree not to change my status as described herein to be anything other than what I
16 describe it, or to penalize or attempt (unlawfully) to penalize me for any aspect of such status. Any
17 such penalties will simply make it impossible for me to voluntarily submit or sign any tax form and
18 shall constitute tampering with and corruptly interfering with the testimony of a protected witness.
 - 19 2. Recipient agrees not to treat this submission as:
 - 20 2.1. A statutory “self-assessment” by the Submitter.
 - 21 2.2. Consent to any kind of assessment on the part of the IRS under the authority of I.R.C. Sections
22 6014 or 6201.
 - 23 2.3. Consent to become a statutory “taxpayer” per 26 U.S.C. §7701(a)(14).
 - 24 2.4. An election to become a statutory “resident” or a “citizen” domiciled on or physically present on
25 federal territory in the “United States” or subject to federal civil law.
 - 26 2.5. An election by a “nonresident alien” to become a “resident alien” pursuant to I.R.C. 6013(g) and
27 (h)
 - 28 2.6. An election to become a statutory “individual” as described in 26 C.F.R. §1.1441-1(c)(3).
29 Submitter is NOT such an “individual”, but a transient foreigner.
- 30 Rather, this submission is a non-statutory legal claim for unlawfully withheld and paid earnings that the
31 government may not keep without engaging in money laundering. Submitter is neither a public officer
32 engaged in a “trade or business” nor a franchisee called a “taxpayer”, and does not and cannot lawfully
33 consent to act in such a capacity without committing the crime of impersonating an officer of the
34 government in violation of 18 U.S.C. §912 and 18 U.S.C. §654.
- 35 3. Recipient agrees to use this submission for only one purpose, which is that of providing a return of all
36 withheld earnings sent to the government by third parties. The return of unlawfully withheld and paid
37 funds received and paid under protest by the government shall constitute a NON-statutory refund
38 executed under equity and not under any federal statutory civil law, including any provision of the
39 Internal Revenue Code. The authority for an equitable and not statutory return of unlawful monies is
40 described in Section 5.
 - 41 4. Recipient shall first process and zero out all the information returns pertaining to the periods in question
42 pursuant to the content of Section 7. The original information returns were false and fraudulent because
43 I was not lawfully engaged in the “trade or business” excise taxable franchise during the period(s) in
44 question and did not submit IRS Form W-4 but rather Form W-8BEN or Enclosure (1) or their
45 equivalent. The reasons are exhaustively explained in Section 3, which you must rebut in thirty days in

1 writing or be found to agree with. This will update your records to accurately reflect my status BEFORE
2 you further process the remainder of this submission.

- 3 5. If this submission or any portion thereof is a corrected NONSTATUTORY return, then no part of the
4 Internal Revenue Code, including the Assessment Statute Expiration Date (ASED) ([26 U.S.C. §6501](#))
5 and Collection Statute Expiration Date (CSED) ([26 U.S.C. §6502](#)) shall be applicable because the
6 submitter is a nontaxpayer not subject to the I.R.C. Neither may the courts declare the submitter a
7 statutory “taxpayer” without violating 28 U.S.C. §2201(a). If the courts can’t do it, then YOU can’t do
8 it EITHER.
- 9 6. Recipient and Submitter must both stipulate that withholdings from the earnings of the Submitter were
10 not consensual, not required by law, paid under protest, and unlawfully held on the part of the Recipient.
- 11 7. Recipient agrees not to conduct any assessments or later reassessments, other than a zero liability
12 assessments against the Submitter in connection with this submission for any of the tax years covered
13 by this submission. He/she will not execute any Substitute for Returns (SFRs) pursuant to [26 U.S.C.](#)
14 [§6020\(b\)](#), adjustments, or delegated returns pursuant to [26 U.S.C. §6014](#).
- 15 8. Parties stipulate to treat any portion of this attachment which is in conflict with the following published
16 guidance of the IRS (and any successors to it):

[Frivolous Positions](#), IRS Notice 2008-14
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-08-14.pdf>

17 as:

- 18 8.1. NON-factual
- 19 8.2. NON-actionable
- 20 8.3. Not admissible as evidence pursuant to Federal Rule of Evidence 610 in any litigation relating to
21 enforcing the Internal Revenue Code
- 22 8.4. Not subject to penalty of any kind under [26 U.S.C. §6702](#) or any other provision of the I.R.C.
- 23 Recipient agrees to identify in their response any such language contained herein which conflicts so that
24 it may be stricken from future versions of this submission:
- 25 9. Submitter’s status continues and remains as described in this document and all attachments in the
26 context of all interactions of the Recipient with the Submitter. Recipient agrees to accurately reflect the
27 status described herein in all the records and information systems he or she or it maintains.
- 28 10. Recipient agrees to notify Submitter of anything in this submission which is inconsistent with any
29 statute, regulation, or the constitution within 30 days and agrees that anything not expressly rebutted in
30 writing signed under penalty of perjury during that period shall be admitted as truthful, accurate, and
31 actionable in any future legal proceeding pursuant to Federal Rule of Civil Procedure 8(b)(6).
- 32 11. Submitter shall continue to be treated by Recipient as:
- 33 11.1. A “nonfiler” as defined in IRS Restructuring and Reform Act of 1998, Section 3707(b).
- 34 11.2. A “person other than a taxpayer” pursuant to [26 U.S.C. §7426](#).
- 35 11.3. A “non-taxpayer” pursuant to the following:

36 *“Revenue Laws relate to taxpayers and not to non-taxpayers [non-citizen nationals domiciled*
37 *within a state of the Union and not subject to the exclusive jurisdiction of the national*
38 *Government]. The latter are without their scope. No procedures are prescribed for non-*
39 *taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of*
40 *law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the*
41 *subject nor of the object of federal revenue laws.”*

42 *[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

- 43 12. Parties stipulate that any government identifying numbers associated with the Submitter are first
44 changed to the status described in 26 C.F.R. §1.871-1(b)(1)(i) pursuant to [26 C.F.R. §301.6109-](#)
45 [1\(g\)\(1\)\(i\)](#) and finally completely removed from your system and marked as false and fraudulent. Such
46 numbers may only be issued to domiciliaries of federal territory pursuant to [26 U.S.C. §6109\(g\)](#) and 26
47 C.F.R. §301.6109-1-1(g) and I am not domiciled or resident on federal territory within the “United

States” defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and never have been so domiciled. Such numbers were unlawfully issued, procured through what I now know was fraud, and have since been remedied by sending the following form:

Resignation of Compelled Social Security Trustee, Form #06.002

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

13. Parties stipulate that Submitter may not and will not:

13.1. Be regarded as a lawful participant in any government benefit, including Social Security, Medicare, “public office”, “trade or business”, FICA, etc. He disavows any right, title, interest, or entitlement to receive any “benefits” under any such programs and Recipient agrees NEVER to provide any such benefits to him/her.

13.2. Be paid any financial “benefit” under any government franchise ever, including Social Security.

14. Recipient agrees not to share any information provided about the Submitter either now or in the past to any third party, including any state of the Union. Such information shall NOT be shared with any foreign country under any tax treaty or with any state of the Union under the FedState program. The Privacy Act, 5 U.S.C. §552a(b) requires my consent to share information about me and I do not give said consent. Therefore, it shall not be shared.

15. Recipient agrees to do all of the following in the context of the entities and persons who submitted the false information returns that relate to the tax periods in question:

15.1. Notify them that such information returns were false and to stop submitting them.

15.2. Warn them that if they do not stop filing the false information returns, they can and will be prosecuted pursuant to [26 U.S.C. §7207](#), [18 U.S.C. §912](#), [18 U.S.C. §1001](#), [18 U.S.C. §1542](#), and [18 U.S.C. §1621](#).

15.3. Prosecute them pursuant to the previous item if they do not stop submitting the false information returns.

15.4. Do everything indicated in the following:

Corrected Information Return Attachment Letter, Form #04.002

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

16. Recipient stipulates that anything and everything they say about taxes shall be factual, actionable, and admissible as evidence in any legal proceeding. They may not disclaim liability for anything they say, write, or do, which is the same requirement imposed upon the Submitter and therefore a requirement of equal protection and equal treatment mandated by the United States Constitution.

“Our government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means...would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face.”

[Justice Brandeis, Olmstead v. United States, 277 U.S. 438, 485 (1928)]

17. If these materials are used in the course of a criminal proceeding against the Submitter, the Recipient stipulates to admit into evidence *all* the following information and not to file any motions in limine to limit or restrict this information from being viewed by the jury:

17.1. The entire content of this submission and all attachments or enclosures with nothing removed or redacted.

17.2. Any prior attempts to submit this return or claim that were ignored, thus causing them to have to be resubmitted in this submission.

17.3. The printed version of any information submitted electronically with this submission and provided on an accompanying CD or DVD disk.

17.4. The printed version of any information submitted electronically with prior returns described in Section 1 and provided on an accompanying CD or DVD disk.

1 17.5. Any document from the following website:

2 <http://sedm.org>

3 All of the above information in total forms the basis for my belief about my responsibilities and
4 obligations under the laws of the United States. A redaction or exclusion of any of this evidence will
5 prejudice my rights and create the impression that portions of this submission are false or fraudulent
6 because not explained adequately.

7 18. If these materials are used in the course of a criminal tax proceeding, Recipient as a private person and
8 a public person agrees and stipulates to allow the Submitter to say anything they want to the jury and
9 not to censor or sanction him for anything he has to say, and to allow him to present anything contained
10 or referenced herein to the jury at some time during the trial.

11 19. If a dispute arises under the terms of this agreement, it shall be litigated only under the following
12 conditions:

13 19.1. Submitter shall not be treated as a “citizen” or “resident” within the meaning of [26 U.S.C.](#)
14 [§7408\(d\)](#) and [26 U.S.C. §7701\(a\)\(39\)](#).

15 19.2. Submitter’s domicile shall not be within any internal revenue district, any United States judicial
16 district, or within federal territory subject to the exclusive jurisdiction of Congress.

17 19.3. Choice of law shall be that indicated in Enclosure (6), Section 9.

18 19.4. Both parties stipulate to admit everything submitted at any time by the Submitter into evidence
19 without the need for foundational testimony pursuant to Federal Rule of Civil Procedure 29 and
20 to not censor, object, oppose, or restrict what the Submitter may say to any jury or judge.

21 19.5. No judge, jurist, or counsel for the government may be a “taxpayer” or government benefit
22 recipient to prevent any conflict of interest in violation of [18 U.S.C. §208](#), [28 U.S.C. §144](#), and
23 [28 U.S.C. §455](#).

24 19.6. All litigation shall be in state and not federal court.

25 **7. SPECIFIC ACTION REQUESTED**

26 This letter requests the following specific actions on your part in the sequence indicated:

27 1. Review the summary of facts pertaining to this non-statutory request for refund. This will very quickly
28 bring you up to speed on the circumstances surrounding this submission. If you have further questions,
29 I suggest that you review returns submitted for the same years which you conveniently ignored, as
30 documented in Enclosure (8). The fact that you ignored the prior returns and continue to institute
31 unlawful collection is the reason, in fact, why this submission was necessary to begin with. I want you
32 to answer your mail so you quit bothering me, instead of ignoring it and pretending like I am not
33 complying or trying to comply with the law.

34 2. Ensure you consider and abide by the definitions and Constraints described within Enclosure (6) in the
35 context of all IRS forms attached to this submission and all communications with, to, or about the IRS.
36 Terms and “words of art” on IRS forms are not defined in any IRS publication. Internal Revenue
37 Manual (I.R.M.), Section 4.10.7.2.8 says that IRS publications are untrustworthy as a source of belief.
38 Publications include all IRS forms and publications as well as the entire IRS website. Enclosure (6)
39 therefore defines all the terms used on all government forms, government websites, all government
40 correspondence, and everything I say in my communications with you within each specific context
41 which might apply in order to prevent any false presumptions that might prejudice my constitutional
42 rights. I must do this because my religion forbids me to engage in presumption, or to encourage or
43 condone others to engage in presumption. See Numbers 15:30 (NKJV). Defining all terms used on
44 government forms and correspondence prevents the abuse of presumption to prejudice my constitutional
45 rights and compel me into involuntary economic servitude in violation of the Thirteenth Amendment.
46 For further details on these subjects, see:

1 2.1. Reasonable Belief About Income Tax Liability, Form #05.007. Establishes that the government
2 says you can't trust any IRS publication or form, anything an IRS employee says or does, or
3 anything a tax professional says. The ONLY source of belief is what the law actually says.

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

5 2.2. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017.
6 Establishes that presumptions are not evidence, that they may not lawfully be used as a substitute
7 for evidence, and that their use to prejudice constitutionally protected rights is a tort and is
8 unconstitutional.

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

10 3. Update the status of any number associated with the Individual Master File (IMF) account to that of a
11 STATUTORY non-resident non-person not engaged in a "trade or business". The authority for this
12 request is the following, and I could not identify any specific IRS form which would accomplish what
13 the regulation below authorizes:

14 *" . . . A person may establish a different status for the number by providing proof of foreign*
15 *status with the Internal Revenue Service... Upon accepting an individual as a nonresident alien*
16 *individual, the Internal Revenue Service will assign this status to the individual's social*
17 *security number. . .*
18 *[26 C.F.R. §301.6109-1(g)(1)(i)]*

19 4. Flag the number associated with the account as being false and fraudulent. The following forms have
20 been submitted previously to terminate the account, which was created unlawfully, without consent,
21 and against a person not domiciled within the "United States" as required by 20 C.F.R. §422.104:

22 4.1. SSA Form 521 withdrawing the original application.

23 4.2. The following submission, which was sent to the Social Security Administration and Internal
24 Revenue Service in its entirety:

Resignation of Compelled Social Security Trustee, Form #06.002

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

25 4.3. The following form:

Why it is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205

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

26 5. Remove all Real Property Elections under 26 U.S.C. §871(d) and 26 C.F.R. §1.871-10. Remove any
27 elections associated with the IMF Account so that there are no elections to treat real property as
28 "effectively connected with a trade or business" during any part of the periods in question pursuant to
29 26 U.S.C. §871(d) and 26 C.F.R. §1.871-10. I do not consent and never have consented to treat real
30 property in a foreign state as connected to the "trade or business" franchise.

31 6. Update the Individual Master File (IMF) account to reflect the status indicated in Enclosure (1).

32 7. Remove all Transaction Code (TC) 150 from any Individual Master File (IMF) account. Nonresident
33 nontaxpayers may not assess themselves without criminally impersonating a public officer in violation
34 of 18 U.S.C. §912 and YOU may not assess them EITHER for the same reason. Ensure that the
35 constraints described in Section 6 upon the Forms 1040NR are observed and consented to.

36 8. If Section 1 in the column entitled "Nature of Return" is checked with "Resubmission", then DO NOT
37 remove the original returns submitted from my IRS Administrative record. For such a case, the original
38 returns are not SUPERSEDED, but SUPPLEMENTED by this submission and this filing is a summary
39 of the original filings. They must be maintained in my administrative file and can and will be used in
40 my reliance defense should you decide to prosecute me criminally under any provision of the Internal
41 Revenue Code. The original filings are not provided in printed form most likely because they are too
42 confusing, too voluminous, or too costly to be printed. If Enclosure (11) includes a CD or DVD, then
43 the original returns that this form is a "Resubmission" of are available in electronic form on the CD for
44 you to view and print.

- 1 8.1. Enclosure (8) provides legally admissible evidence proving when prior returns for the same years
2 were provided.
- 3 8.2. I do not intend on resubmitting these prior year returns, because they are voluminous, time
4 consuming, and costly to print and mail.
- 5 8.3. If you lost the originals, I can resend an electronic copy on a CD in PDF format. All you have to
6 do is ask for it.
- 7 9. Send me a rebuttal within 30 days identifying anything within this submission which is inconsistent
8 with prevailing law.
- 9 9.1. Do not penalize me, but help me comply, which is what the IRS Mission Statement in I.R.M. 1.1.1.1
10 says you are required to do, that is, if your rebuttal proves with prevailing law that I am a statutory
11 “taxpayer”.
- 12 9.2. Section 6 invalidates this document if you penalize me or refuse to comply with the franchise
13 agreement herein, thus rendering this submission as OTHER than a “return” as legally defined and
14 other than factual and therefore not penalizable or actionable.
- 15 9.3. Be advised that a failure to rebut shall constitute an admission pursuant to Federal Rule of Civil
16 Procedure 8(b)(6) and constitute a default, estoppel, and laches against you personally.
- 17 10. Do NOT restart the Assessment Statute Expiration Date (ASED) for the Corrected Returns included to
18 the date of this submission, but rather use the original submission dates in Enclosure (8).
- 19 10.1. Some of the returns indicated are resubmissions of prior returns because these prior returns were
20 ignored by the IRS. These forms are identified in Section 1 as “Resubmission”.
- 21 10.2. Enclosure (8) includes a Proof of Service for all returns that are marked in Section 1 as either
22 “Resubmission” or “Corrected”.
- 23 11. Send me a non-statutory refund of all amounts indicated in this document or the attached (if attached)
24 return of this submission or explain why you can’t. Don’t just ignore me as you have done in the past.
- 25 11.1. Do not invoke the authority of 26 U.S.C. §6511 or 26 U.S.C. §7422 because these are statutes
26 within a private law franchise agreement which are “foreign” in respect to a “foreign estate” and a
27 “foreign person” such as myself who is not subject to them.
- 28 11.2. You will note that the ONLY place where the I.R.C. addresses UNLAWFUL collections is 26
29 U.S.C. §7426, and none of the provisions of that section apply to my circumstances.
- 30 11.3. Do not disobey the U.S. Supreme Court, which has said that you don’t need the authority of a
31 statute to refund monies that came into your hands as the product of unlawful actions by third party
32 Withholding agents or revenue agents who were violating the law.

33 *“The United States, we have held, cannot, as against the claim of an innocent party, hold*
34 *his money which has gone into its treasury by means of the fraud of its agent. While here*
35 *the money was taken through mistake without element of fraud, the unjust retention is immoral*
36 *and amounts in law to a fraud of the taxpayer’s rights. What was said in the State Bank Case*
37 *applies with equal force to this situation. ‘An action will lie whenever the defendant has*
38 *received money which is the property of the plaintiff, and which the defendant is obligated*
39 *by natural justice and equity to refund. The form of the indebtedness or the mode in which*
40 *it was incurred is immaterial.”*

41 [\[Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421\]](#)

- 42 12. Do not penalize me for any aspect of this submission, and especially not pursuant to 26 U.S.C. §6702.
43 Reasons include the following:
- 44 12.1. Section 6 invalidates this entire submission if you attempt to enforce any provision of the I.R.C.
45 against me, who is a “nontaxpayer” not subject to it.
- 46 12.2. Penalties only apply to “taxpayers” subject to the I.R.C. I am NOT a “taxpayer” because I do
47 not lawfully serve in a public office within the U.S. government and do not consent to be treated as
48 though I do. See and rebut the following within 30 days or be found in default and estoppel:

Why Penalties are Illegal for Anything but Government Franchisees, Employees, Contractors, and Agents, Form #05.010
<http://sedm.org/Forms/FormIndex.htm>

12.3. I derive no “benefits” from the private law franchise agreement codified within I.R.C. Subtitle A that could create an obligation to abide by the franchise agreement. See and rebut the following within 30 days or be found in default and estoppel.

The Government “Benefits” Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

13. DO NOT cite caselaw from a foreign jurisdiction, the federal courts, as a basis for any your decisions about this matter. Only state caselaw applies because my domicile is within a state and without the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10). Any caselaw you cite:

13.1. Must be entirely consistent with my status as documented within Enclosure (11).

13.2. Must NOT relate to “taxpayers” who were found liable, because I am not a “taxpayer” and you can’t make me one without my consent, which I do not give:

Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.
[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]

"And by statutory definition, 'taxpayer' includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of 'taxpayer' is exclusive, the federal courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."
[C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939)]

"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, 508 (1961)]

13.3. Must come from the place of my domicile as required by Federal Rule of Civil Procedure 17(b) and 28 U.S.C. §1652, which is NO PLACE within the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10).

13.4. May NOT invoke Federal Rule of Civil Procedure 17(b)(2), because I am not a “public officer” within the federal corporation “United States” as described in 28 U.S.C. §3002(15)(A). I was NOT lawfully engaged in the “trade or business” franchise during the periods in question.

13.5. May not invoke any federal franchise against me, because the U.S. Supreme Court said the Congress cannot establish or license franchises such as a “trade or business” within a state in order to tax them.

*But very different considerations apply to the **internal commerce or domestic trade of the States.** Over this commerce and trade Congress has **no power of regulation nor any direct control.** This power belongs **exclusively to the States.** **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It*

1 is given in the Constitution, with only one exception and only two qualifications. Congress
2 cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect
3 taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may
4 be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize**
5 **[e.g. LICENSE] a trade or business within a State in order to tax it.**
6 [*License Tax Cases*, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

7 13.6. Must identify from which source it derives within Federal Rule of Civil Procedure 17(b). The
8 default, in the case of I.R.C. Subtitle A is Federal Rule of Civil Procedure 17(b)(2).

9 **8. SUMMARY OF RELEVANT FACTS JUSTIFYING AND EXPLAINING THIS NON-**
10 **STATUTORY REFUND**

11 1. **Tax Returns**: Non-statutory tax returns for the affected years are included at the beginning of this
12 submission. All of these returns use IRS Form 1040NR. These forms are modified by the content of
13 this submission in order to:

- 14 1.1. Prevent changing me into a “taxpayer” and/or a person engaged in a “trade or business”/ “public
15 office” in the U.S. government.
16 1.2. Prevent application of any provision of the I.R.C. against the submitter, who is a “nontaxpayer” not
17 subject to any provision within I.R.C. Subtitle A.
18 1.3. Prevent conferring consent to a delegated return or assessment under 26 U.S.C. §6014.
19 1.4. Prevent conferring consent to an adjustment to my NONSTATUTORY *self*-assessment under 26
20 U.S.C. §6201.
21 1.5. Prevent this submission from being subjected to penalties by making this a conditional NON-
22 statutory self-assessment that is not factual and not a statutory “return” if penalized. This is done
23 by providing two different perjury statements and making the one selected conditioned on whether
24 you accept the terms of this proposal and franchise agreement.
25 1.6. Prevent any kind of STATUTORY assessment or TC150 transaction in the IMF associated with
26 the SSN wrongfully and illegally associated with me. IRS cannot lawfully do assessments on
27 nontaxpayers or those not subject to the I.R.C. Subtitle C “trade or business” franchise. This is
28 exhaustively proven in:

*Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without
Their Consent*, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

29 1.7. Ensure that you do *not* treat this as a statutory “request for refund” pursuant to [26 U.S.C. §6511](#),
30 [26 U.S.C. §7422](#), or any other provision of the I.R.C. Subtitle A private law franchise agreement.
31 Only “taxpayers” can ask for statutory refunds, and I am NOT a “taxpayer”. Instead, this is a non-
32 statutory request for refund pursuant to equity and not law, which is authorized by the following:

33 *“When the Government has illegally received money which is the property of an innocent*
34 *citizen and when this money has gone into the Treasury of the United States, there arises an*
35 *implied contract on the part of the Government to make restitution to the rightful owner under*
36 *the Tucker Act and this court has jurisdiction to entertain the suit.*
37 [90 Ct.Cl. at 613, 31 F.Supp. at 769.”](#)
38 [*Gordon v. U. S.*, 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl., 1981)]

39 *“The United States, we have held, cannot, as against the claim of an innocent party, hold*
40 *his money which has gone into its treasury by means of the fraud of its agent. While here*
41 *the money was taken through mistake without element of fraud, the unjust retention is immoral*
42 *and amounts in law to a fraud of the taxpayer's rights. What was said in the State Bank Case*
43 *applies with equal force to this situation. ‘An action will lie whenever the defendant has*
44 *received money which is the property of the plaintiff, and which the defendant is obligated*
45 *by natural justice and equity to refund. The form of the indebtedness or the mode in which*
46 *it was incurred is immaterial. “*

2. Citizenship, domicile, and Tax Status: My citizenship, domicile, and tax status during all the pertinent tax years is indicated in Enclosure (1). I was a non-resident non-person not engaged in a “trade or business” as described in 26 C.F.R. §1.871-1(b)(1)(i) during all the affected tax years. You may not lawfully change my status. No one but me has the authority to either determine or change my status. Only I can determine my status and you must accept what I tell you about my status, because:
- 2.1. You have no personal knowledge about me and therefore are not a competent witness.
- 2.2. Our system of taxation is based on voluntary self-assessment and payment, and not upon distraint. *Flora v. U.S.*, 362 U.S. 145 (1960).
3. Withholding Forms: The withholding forms pertinent to the tax years in question are included in Enclosure (8). All of these forms reflect the fact that I was a STATUTORY “non-resident non-person” not engaged in a “trade or business” with no earnings from the “United States” (government) during the period in question.
4. False Reports and Fraudulent Withholding by Private Employer:
- 4.1. I DID NOT submit IRS Form W-4 during any of the affected tax years. Instead, I submitted IRS Form W-8BEN or the equivalent. The W-8BEN form or its equivalent was disregarded by my private employer for all or some of the years in question, even though they were reminded that they had no authority to do so and were engaging in involuntary servitude, theft, and fraudulent W-2 information returns by doing so.
- 4.2. Because I did not submit IRS Form W-4, then W-2 information reporting should not have been made by my private employer and all W-2 reports are FALSE and FRAUDULENT, in civil violation of 26 U.S.C. §7434 and criminal violation of 26 U.S.C. §§7206 and 7207. My private employer has been reminded of this fact and flagrantly continues to violate the law.
- 4.3. I have attached within Enclosure (3) corrected IRS Form W-2’s reflecting the fact that there was no W-4 form on file for any of the affected tax years.
- 4.3.1. I did not use IRS Form 4852 to correct the false W-2 reports because the IRS Form 4852 says at the top that it is only for use in conjunction with forms 1040, 1040A, 1040-EZ, or 1040X. I am filing form 1040NR, and therefore cannot use IRS Form 4852.
- 4.3.2. It is a fact that you don’t provide a direct method or remedy for non-resident non-persons not engaged in a “trade or business” who are the victims of false W-2 reporting. Therefore, those with this status who wish to correct these false reports must invent their own form for doing so, which I have done.
- 4.3.3. Enclosure (3) uses a Substitute W-2C Form that I created because it is the only form available other than the 4852 for use by those who are the victim of knowingly false W-2’s. I am aware that the Form W-2C is intended for use by employers ordinarily, which is why I had to make my own substitute form.
5. IRS Form 1042-s was also inappropriate for all the affected tax years. Reasons include:
- 5.1. I was not lawfully engaged in a “trade or business” during the reporting period.
- 5.2. Form 1042-s is an information return and 26 U.S.C. §6041(a) requires that I must be so engaged in order to have earnings that are reportable on the Form 1042-S. Therefore, the private employer should not have submitted this form either.
- 5.3. The instructions for IRS Form 1042-s confirm that the 1042-s form is only for use in connection with a “trade or business”.

Who Must File

*Every withholding agent (defined on page 2) must file an information return on Form 1042-S to report amounts paid during the preceding calendar year that are described under Amounts Subject to Reporting on Form 1042-S on page 4. **However, withholding agents who are individuals are not required to report a payment on Form 1042-S if they are not making the***

1 payment as part of their trade or business and no withholding is required to be made on the
2 payment.
3 [[IRS Form 1042-S Instructions, Year 2006, p. 2](#)]

4 6. You have no lawful authority to execute an involuntary assessment against a human being without their
5 consent.

6 6.1. 26 U.S.C. §§6020(b) and 6201 both require my consent to an assessment. For details, see:

Why the Government Can't Lawfully Assess Natural Persons With an Income Tax Liability
Without Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

7 6.2. Internal Revenue Manual (I.R.M.), Section 5.1.11.6.7 confirms that you cannot lawfully execute a
8 Substitute For Return against a human being using IRS form 1040.

9 *Internal Revenue Manual*
10 *5.1.11.6.7*
11 *IRC 6020(b) Authority*

12
13 1. *The following returns may be prepared, signed and assessed under the authority of IRC*
14 *6020(b):*

- 15 *A. Form 940, Employer's Annual Federal Unemployment Tax Return*
16 *B. Form 941, Employer's Quarterly Federal Tax Return*
17 *C. Form 943, Employer's Annual Tax Return for Agricultural Employees*
18 *D. Form 720, Quarterly Federal Excise Tax Return*
19 *E. Form 2290, Heavy Vehicle Use Tax Return*
20 *F. Form CT-1, Employer's Annual Railroad Retirement Tax Return*
21 *G. Form 1065, U.S. Return of Partnership Income.*

22
23 2. *Pursuant to IRM 1.2.2.97, Delegations of Authority, Order Number 182 (rev. 7), dated*
24 *5/5/1997, revenue officers GS-09 and above, and Collection Support Function managers GS-*
25 *09 and above, have the authority to prepare and execute returns under IRC 6020(b).*

26 6.3. Only I can lawfully assess myself because only I have the authority to convert private property into
27 public property without compensation. If you do it, it is theft, in violation of the Fifth Amendment
28 takings clause.

29 *"Men are endowed by their Creator with certain unalienable rights, 'life, liberty, and the*
30 *pursuit of happiness;' and to 'secure,' not grant or create, these rights, governments are*
31 *instituted. That property [or income] which a man has honestly acquired he retains full*
32 *control of, subject to these limitations: First, that he shall not use it to his neighbor's injury,*
33 *and that does not mean that he must use it for his neighbor's benefit; second, that if he*
34 *devotes it to a public use, he gives to the public a right to control that use;*
35 *and third, that whenever the public needs require, the public may take it upon payment of*
36 *due compensation.*

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

38 6.4. The I.R.C. and Treasury Regulations require that I must consent to your assessment and I will
39 NEVER consent. That is why when you do an involuntary assessment, you have to conduct an
40 "examination" in order to procure my consent. That consent is usually silent consent, manifested
41 by an absence of objection:

42 *"SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio*
43 *may be evidence of consent"*
44 [*Black's Law Dictionary, Fourth Edition, p. 1593*]

1 7. You DO NOT have, never have had, and never will have my consent to any proposed assessment. This
2 document, in fact, constitutes evidence of the ABSENSE of consent for all past, present, and future
3 proposed assessment. The document below proves that you can't execute a lawful assessment without
4 my consent. See:

Why the Government Can't Lawfully Assess Natural Persons With an Income Tax Liability Without
Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

5 8. Identifying Numbers. I deliberately did not use identifying numbers on the returns within Enclosure
6 (1). Use of said numbers is ILLEGAL in my case for the following reasons.

7 8.1. I was not a "U.S. person" as defined in 26 U.S.C. §7701(a)(30) during any of the tax years in
8 question.

9 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > *Sec. 7701.*
10 [Sec. 7701. - Definitions](#)

11 (a)(30) United States person
12 The term "United States person" means -

13 (A) a [corporate] citizen or resident [alien] of the [federal] United States,
14 (B) a domestic partnership,
15 (C) a domestic corporation,
16 (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
17 (E) any trust if -
18 (i) a court within the United States is able to exercise primary supervision over the
19 administration of the trust, and
20 (ii) one or more United States persons have the authority to control all substantial decisions
21 of the trust.
22
23

24 Therefore it would be false and fraudulent to provide a number and thereby imply that I am one
25 because I did not have a domicile on federal territory or within the "United States" (26 U.S.C.
26 §7701(a)(9) and (a)(10)) during the periods in question:

27 [26 C.F.R. § 301.6109-1\(b\)](#)

28 (b) Requirement to furnish one's own number—

29 (1) U.S. persons.

30 Every U.S. person who makes under this title a return, statement, or other document must
31 furnish its own taxpayer identifying number as required by the forms and the accompanying
32 instructions.

33 Instead, I am a foreign "non-resident non-person" not engaged in a "trade or business" as described
34 in 26 C.F.R. §1.871-1(b)(1)(i). Note that the above requirement only pertains to government
35 instrumentalities and agents and NOT to the general public at large. If it applied to the general
36 public, it would be published in the Federal Register under Part 1 of the Treasury Regulations rather
37 than Part 301. Part 301 is only for government instrumentalities and not the public because part 301
38 is published under the authority of 5 U.S.C. §301 rather than the authority of 26 U.S.C. §7805(a).
39 The "employees" referred to under 5 U.S.C. §301 are IRS instrumentalities and agents, and not ALL
40 federal workers or instrumentalities.

41 8.2. 42 U.S.C. §408(a)(8) makes it a crime to compel use of indentifying numbers. The only people for
42 whom said numbers is "mandatory" are "U.S. persons" pursuant to 26 C.F.R. §301.6109-1(b)
43 above. I am not STATUTORY "U.S. person" but rather a STATUTORY "non-resident non-
44 person" not engaged in a "trade or business". If you believe that the use of said numbers is

1 mandatory for such a person, please provide the regulation that requires and compels members of
2 the general public with my status to use them.

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

8 *(a) In general*
9 **Whoever -...**

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

13 8.3. The Treasury Regulations say that identifying numbers are not required for nonresident aliens not
14 engaged in a “trade or business” such as myself. See 31 C.F.R. §306.10 and 31 C.F.R.
15 §103.34(a)(3)(x). This requirement would certainly extend to those who are statutory “non-resident
16 non-persons” by implication.

17 8.4. IRS Form 1042-s Instructions list the conditions under which identifying numbers must be
18 provided, and I do not satisfy any of the conditions, all of which are federal franchises that I do not
19 and cannot lawfully participate in.

20 *Box 14, Recipient’s U.S. Taxpayer Identification Number (TIN)*

21 **You must obtain a U.S. taxpayer identification number (TIN) for:**

- 22 • **Any recipient whose income is effectively connected with the conduct of a trade or**
23 **business in the United States.**
24 *Note. For these recipients, exemption code 01 should be entered in box 6.*
- 25 • *Any foreign person claiming a reduced rate of, or exemption from, tax under a tax*
26 *treaty between a foreign country and the United States, unless the income is an*
27 *unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of*
28 *dividends and interest from stocks and debt obligations that are actively traded;*
29 *dividends from any redeemable security issued by an investment company registered*
30 *under the Investment Company Act of 1940 (mutual fund); dividends, interest, or*
31 *royalties from units of beneficial interest in a unit investment trust that are (or were,*
32 *upon issuance) publicly offered and are registered with the Securities and Exchange*
33 *Commission under the Securities Act of 1933; and amounts paid with respect to loans*
34 *of any of the above securities.*
- 35 • *Any nonresident alien individual claiming exemption from tax under section 871(f)*
36 *for certain annuities received under qualified plans.*
- 37 • *A foreign organization claiming an exemption from tax solely because of its status as*
38 *a tax-exempt organization under section 501(c) or as a private foundation.*
- 39 • *Any QI.*
- 40 • *Any WP or WT.*
- 41 • *Any nonresident alien individual claiming exemption from withholding on*
42 *compensation for independent personal services [services connected with a “trade*
43 *or business”].*
- 44 • *Any foreign grantor trust with five or fewer grantors.*
- 45 • *Any branch of a foreign bank or foreign insurance company that is treated as a U.S.*
46 *person.*

47 *If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding*
48 *agent must include the TIN on Form 1042-S.*
49 *[IRS Form 1042-s Instructions (2006), p. 14]*

1 Providing a number on any form I give you would falsely and fraudulently imply that I DO
2 participate in federal franchises listed above such as a “trade or business” franchise, and make any
3 submission I provide to you containing said number into perjury under penalty of perjury in violation
4 of 18 U.S.C. §1001 and 18 U.S.C. §1621.

5 8.5. I do not have and am NOT eligible for a Social Security Number. 20 C.F.R. §422.104 says these
6 numbers are only available to statutory “U.S. citizens” and statutory “permanent residents”, both
7 of whom have in common a domicile on federal territory within the “United States” that is no part
8 of the exclusive jurisdiction of any state of the Union. I was not domiciled or “resident” on federal
9 territory at the time application (if any) for a Social Security Number might have been made.
10 Therefore, the original application was false and fraudulent. Enclosure (10) constitutes a
11 withdrawal of said fraudulent application. Please therefore delete said number from your records
12 or be guilty of computer fraud in violation of 18 U.S.C. §1030.

13 8.6. I do not have and am NOT eligible for a Taxpayer Identification Number. 26 U.S.C. §6109(g) and
14 the IRS Form W-9 both require that the applicant must be a “U.S. person”, where the term “U.S.”
15 is defined in 26 U.S.C. §7701(a)(9) and (a)(10) to include the District of Columbia and no part of
16 any state of the Union. 20 C.F.R. §422.104 says these numbers are only available to statutory “U.S.
17 citizens” and statutory “permanent residents”, both of whom have in common a domicile on federal
18 territory within the “United States” (26 U.S.C. §7701(a)(9) and (a)(10)) that is no part of the
19 exclusive jurisdiction of any state of the Union.

20 *“It is no longer open to question that **the general government, unlike the states,** Hammer v.
21 Dagenhart, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no**
22 **inherent power in respect of the internal affairs of the states; and emphatically not with**
23 **regard to legislation.**“*

24 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

25 *“The difficulties arising out of our dual form of government and the opportunities for differing
26 opinions concerning the relative rights of state and national governments are many; **but for a**
27 **very long time this court has steadfastly adhered to the doctrine that the taxing power of**
28 **Congress does not extend to the states or their political subdivisions.** The same basic
29 reasoning which leads to that conclusion, we think, requires like limitation upon the power
30 which springs from the bankruptcy clause. *United States v. Butler*, *supra*.”*

31 [*Ashton v. Cameron County Water Improvement District No. 1*, 298 U.S. 513, 56 S.Ct. 892
32 (1936)]

33 I was not domiciled or “resident” on federal territory at the time of application (if any) for a Taxpayer
34 Identification Number, and there is no basis to believe that I qualified for such a number, now that
35 I know what the legal requirements are for its issuance. Please therefore delete said number from
36 your records or be guilty of computer fraud in violation of 18 U.S.C. §1030.

37 **9. CONCLUSION**

38
39 I am not a “tax protester”, a “tax denier”, or even a “tax defier”. I believe that everyone should pay for
40 ALL the government services they consume, but I also believe:

- 41 1. That everyone should have the right to not become a “customer” of government called a “citizen” or a
42 “resident”.
- 43 2. That those who are “customers” of the government corporation consuming “protection services” must
44 consent to receive said services by voluntarily selecting a domicile within the jurisdiction of
45 government.
- 46 3. That compelling anyone to become a “customer” by compelling them to choose a domicile within the
47 jurisdiction of a government is a violation of:

1 3.1. The First Amendment prohibition against compelled association.

2 “The right to associate or not to associate with others solely on the basis of individual choice,
3 [. . .] may conflict with a societal interest in requiring one to associate with others, or to
4 prohibit one from associating with others, in order to accomplish what the state deems to be
5 the common good. **The Supreme Court, though rarely called upon to examine this aspect of**
6 **the right to freedom of association, has nevertheless established certain basic rules which**
7 **will cover many situations involving forced or prohibited associations.** Thus, where a
8 sufficiently compelling state interest, outside the political spectrum, can be accomplished only
9 by requiring individuals to associate together for the common good, then such forced
10 association is constitutional. ¹² **But the Supreme Court has made it clear that compelling an**
11 **individual to become a member of an organization with political aspects, or compelling an**
12 **individual to become a member of an organization which financially supports, in more than**
13 **an insignificant way, political personages or goals which the individual does not wish to**
14 **support, is an infringement of the individual's constitutional right to freedom of association.**
15 ¹³ The First Amendment prevents the government, except in the most compelling
16 circumstances, from wielding its power to interfere with its employees' freedom to believe and
17 associate, or to not believe and not associate; it is not merely a tenure provision that protects
18 public employees from actual or constructive discharge. ¹⁴ Thus, First Amendment principles
19 prohibit a state from compelling any individual to associate with a political party, as a
20 condition of retaining public employment. ¹⁵ The First Amendment protects nonpolicymaking

¹² Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh'g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. Cook v. Hudson, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d. 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

¹³ Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

¹⁴ Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

¹⁵ Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d. 1102 (1977); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

1 public employees from discrimination based on their political beliefs or affiliation. ¹⁶ But the
2 First Amendment protects the right of political party members to advocate that a specific
3 person be elected or appointed to a particular office and that a specific person be hired to
4 perform a governmental function. ¹⁷ In the First Amendment context, the political patronage
5 exception to the First Amendment protection for public employees is to be construed broadly,
6 so as presumptively to encompass positions placed by legislature outside of "merit" civil
7 service. Positions specifically named in relevant federal, state, county, or municipal laws to
8 which discretionary authority with respect to enforcement of that law or carrying out of some
9 other policy of political concern is granted, such as a secretary of state given statutory
10 authority over various state corporation law practices, fall within the political patronage
11 exception to First Amendment protection of public employees. ¹⁸ However, a supposed
12 interest in ensuring effective government and efficient government employees, political
13 affiliation or loyalty, or high salaries paid to the employees in question should not be counted
14 as indicative of positions that require a particular party affiliation. ¹⁹"
15 [*American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations*
16 (1999)]

17 3.2. The Thirteenth Amendment prohibition against involuntary servitude, whereby the obligations
18 associated with the choice of domicile are involuntarily imposed upon non-consenting people.

19 Instead of being a "tax protester", I am a crime protester, and this submission is intended to prevent crime.
20 An omission or failure to respond to this correspondence on your part or a failure to provide the non-
21 statutory refund requested will result in the following crimes:

- 22 1. 18 U.S.C. §912: Impersonating a public officer. All "taxpayers" are public officers in the U.S.
23 Government engaged in the "trade or business" excise taxable franchise as described in Section 4. I am
24 not such officer, but by refusing to respond to this correspondence, I become the subject of unlawful
25 enforcement activity that compels me to accept the duties of said public office.
- 26 2. Identity theft. The identifying numbers associated with my name are false and procured through fraud.
27 This is a criminal violation of:
 - 28 2.1. 42 U.S.C. §405(c)(2)(C)(i)
 - 29 2.2. 42 U.S.C. §408(a)(7)
 - 30 2.3. 18 U.S.C. §1028(a)(7)
 - 31 2.4. 18 U.S.C. §1028A

¹⁶ LaRou v. Ridlon, 98 F.3d. 659 (1st Cir. 1996); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

¹⁷ Vickery v. Jones, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d. 7 (1st Cir. 1996).

¹⁸ McCloud v. Testa, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 NW U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

¹⁹ Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

3. [18 U.S.C. §1030](#): Computer fraud. Individual Master File (IMF) and Information Return Master File (IRMF) computer records are knowingly false, and you are the person responsible for why they continue to be false. Your decision not to fix them after notifying you that they are false becomes fraudulent.
4. [26 U.S.C. §7206: Fraud and false statements](#). This statute makes it a crime to engage in fraud and false statements. This submission proves that all information returns submitted against me are false. Since I have notified you that they are false, and you refuse to correct them, this also makes them fraudulent and makes you the party engaged in fraud. IRS Forms 1096 and W-3 both contain perjury statements, and this document proves that perjury was committed on these forms in relation to me. That means you have a duty to:
 - 4.1. Contact the submitters of the false information returns and inform them of their error.
 - 4.2. Prosecute them for fraud pursuant to 26 U.S.C. §7206 if they fail to correct the false reports.
5. [26 U.S.C. §7207: Fraudulent returns, statements, or other documents](#). This submission proves that the information returns submitted against my name are false and fraudulent. Consequently, those who submitted them must be prosecuted for their criminal activity. Why are you not prosecuting them?
6. [18 U.S.C. §1956](#): Laundering of Monetary instruments. All of the earnings illegally and non-consensually taken constitute stolen monetary instruments and the government is engaging in money laundering so long as it continues to refuse to return the unlawfully withheld or paid monies.
7. [18 U.S.C. §201](#): Bribery of public officials and witnesses. All monies paid to the government are paid unlawfully, under protest, and under duress. Retention of said laundered monies causes monies to be paid to the public officials who will dispense them.
8. [18 U.S.C. §3](#): Accessory after the fact. By refusing to correct the false information returns or by filing SFR's against me, you become an accessory to all the crimes documented herein.
9. [18 U.S.C. §4](#): Misprision of felony. For failing to report and correct the infractions documented herein, you become party to them.
10. [18 U.S.C. §210: Offer to Procure appointive public office](#). All "taxpayers" are "public officers" engaged in the "trade or business" franchise. You are:
 - 10.1. Abusing IRS tax forms to offer appointive "public office" as a "taxpayer" to private parties. IRS Tax Forms can only be used by people ALREADY lawfully serving in "public office" within the U.S. Government. No tax form can lawfully be used to CREATE any new public offices.
 - 10.2. Using IRS Form W-4 as a federal election form whereby people may "elect" themselves into public office. This constitutes federal election fraud.
 - 10.3. Violating 18 U.S.C. §912 by causing private parties not otherwise lawfully serving in public offices to impersonate officers of the U.S. government.
 - 10.4. Using monies unlawfully withheld against those impersonating public officers to bribe the IRS and the U.S. Congress in violation of 18 U.S.C. §210 in order to entice them to permit the imposters to receive of the "benefits" of said office and franchise, in the form of:
 - 10.4.1. A reduced/graduated rate of tax under 26 U.S.C. §1.
 - 10.4.2. "trade or business" (public office) deductions under 26 U.S.C. §162.
 - 10.4.3. Earned income credits under 26 U.S.C. §32.It should be noted that STATUTORY "non-resident non-persons" NOT engaged in the STATUTORY "trade or business" and "public office" franchise may NOT lawfully accept any of the above so-called "benefits" of said "public office".
11. [18 U.S.C. §911: Impersonating a statutory "U.S. citizen"](#).
 - 11.1. Only people born in America and domiciled on federal territory can be statutory "U.S. citizens" pursuant to 8 U.S.C. §1401.
 - 11.2. I am NOT domiciled on federal territory, and therefore cannot be either a statutory "resident alien" pursuant to 26 U.S.C. §7701(b)(1)(A) or statutory "U.S. Citizen" pursuant to 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c). This is covered in Enclosure (1), which you are requested to rebut.
 - 11.3. Only statutory "U.S. citizens" pursuant to 8 U.S.C. §1401 can serve in a "public office" and therefore be the "taxpayers" described in 26 U.S.C. §911.

1 4. Lack of Citizenship
2 §74. Aliens can not hold Office. - -

3 *It is a general principle that an alien can not hold a public office. In all independent popular*
4 *governments, as is said by Chief Justice Dixon of Wisconsin, "it is an acknowledged principle,*
5 *which lies at the very foundation, and the enforcement of which needs neither the aid of*
6 *statutory nor constitutional enactments or restrictions, that the government is instituted by the*
7 *citizens for their liberty and protection, and that it is to be administered, and its powers and*
8 *functions exercised only by them and through their agency."*

9 *In accordance with this principle it is held that an alien can not hold the office of sheriff.*^[21]
10 *[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27,*
11 *§74;*

12 *SOURCE:* <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage/>

13 Thank you kindly for your cooperation in this matter. If you have any questions, please do not hesitate to
14 contact me at the address at the beginning of this letter.

15 I remind you that I am a "nontaxpayer" and that the revenue laws, which are a private law franchise
16 agreement, do not apply to "nontaxpayers". This is exhaustively explained in Enclosure (1) which I demand
17 that you rebut within 30 days or be held in default, estoppel, and laches pursuant to Federal Rule of Civil
18 Procedure 8(b)(6). The only way to become engaged in a private law franchise is with consent, and I have
19 never given nor do I intend to give such consent to the I.R.C. Subtitle A "trade or business" franchise
20 agreement.

21 *"Revenue Laws relate to taxpayers [officers, instrumentalities, employees, and elected*
22 *officials of the Federal Government pursuant to I.R.C. 6331(a)] and not to non-taxpayers. The*
23 *latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt*
24 *is made to annul any of their Rights or Remedies in due course of law. With them[non-*
25 *taxpayers] Congress does not assume to deal and they are neither of the subject nor of the*
26 *object of federal revenue laws."*
27 *[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

28 "nontaxpayers" and their property are described in 26 U.S.C. §7701(a)(31) as a "foreign estate". Every
29 enforcement or collection action directed against a "nontaxpayer", a "foreign estate", or a "foreign person"
30 such as myself is an unlawful act of international financial terrorism and racketeering. The Department of
31 Homeland Security's job is to protect us from such acts of terrorism. A failure to return monies demanded
32 under equity and not law in this case therefore clearly makes you personally into a money laundering
33 enterprise and a "protection racket", whereby I have to bribe you just to get you to leave me alone. I remind
34 you that you are FIRED as my protector and that I do not have and never have lawfully had a domicile or
35 residence on federal territory or within the "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10).
36 It is ONLY this domicile that can or does give rise to an income tax liability, and that domicile or residence
37 requires my consent if I was born in this country. Aliens are the only ones for whom consent to choose a
38 domicile is NOT required. No one can determine my "intention" except me, and my intention is neither to
39 stay in the "United States" permanently or to receive any protection from them *at all*.

40 *"**domicile.** A person's legal home. That place where a man has his true, fixed, and permanent*
41 *home and principal establishment, and to which whenever he is absent he has **the intention***
42 *of returning. Smith v. Smith, 206 Pa.Super. 310m 213 A.2d 94. Generally, physical presence*
43 *within a state and **the intention** to make it one's home are the requisites of establishing a*
44 *"domicile" therein. The permanent residence of a person or the place to which he **intends to***
45 *return even though he may actually reside elsewhere. A person may have more than one*
46 *residence but only one domicile. **The legal domicile of a person is important since it, rather***
47 ***than the actual residence, often controls the jurisdiction of the taxing authorities and***

1 determines where a person may exercise the privilege of voting and other legal rights and
2 privileges."

3 [Black's Law Dictionary, Sixth Edition, p. 485]

4 "Similarly, when a person is prevented from leaving his domicile by circumstances not of
5 his doing and beyond his control, he may be relieved of the consequences attendant on
6 domicile at that place. In *Roboz* (USDC D.C. 1963) [*Roboz v. Kennedy*, 219 F.Supp. 892
7 (D.D.C. 1963), p. 24], a federal statute was involved which precluded the return of an alien's
8 property if he was found to be domiciled in Hungary prior to a certain date. It was found that
9 Hungary was Nazi-controlled at the time in question and that the persons involved would have
10 left Hungary (and lost domicile there) had they been able to. Since they had been precluded
11 from leaving because of the political privations imposed by the very government they wanted
12 to escape (the father was in prison there), the court would not hold them to have lost their
13 property based on a domicile that circumstances beyond their control forced them to retain."
14 [*Conflicts in a Nutshell*, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

15 For details, see and rebut the following within 30 days or be held in default, laches, and estoppel:

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

16 Condoning, aiding, and abetting the illegal activities of your employer by failing to demand a return of
17 unlawful collections would make me into an accessory after the fact to your crimes pursuant to 18 U.S.C.
18 §3 and make me guilty of misprision of felony pursuant to 18 U.S.C. §4.

19 "Silence can be equated with fraud where there is a legal or moral duty to speak, or where
20 an inquiry left unanswered would be intentionally misleading. . . We cannot condone this
21 shocking behavior by the IRS. Our revenue system is based on the good faith of the taxpayer
22 and the taxpayers should be able to expect the same from the government in its enforcement
23 and collection activities."

24 [U.S. v. *Tweel*, 550 F.2d. 297, 299 (5th Cir. 1977)]

25
26 "Silence is a species of conduct, and constitutes an implied representation of the existence of
27 the state of facts in question , and the estoppel is accordingly a species of estoppel by
28 misrepresentation. When silence is of such a character and under such circumstances that
29 it would become a fraud upon the other party to permit the party who has kept silent to deny
30 what his silence has induced the other to believe and act upon, it will operate as an estoppel."
31 [*Carmine v. Bowen*, 64 A. 932 (1906)]

32 The IRS Mission Statement, Internal Revenue Manual (I.R.M.), Section 1.1.1.1 also says your job is to help
33 franchisees called "taxpayers" understand and meet their obligations with integrity and fairness.

34 *Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)*
35 *IRS Mission and Basic Organization*

36 The IRS Mission: Provide America's taxpayers top quality service by helping them
37 understand and meet their tax responsibilities and by applying the tax law with integrity
38 and fairness to all [taxpayers, not nontaxpayers].

39 If you won't help me to comply with the tax laws as a person not subject, the only conclusion I can rationally
40 make is that you don't believe I am a franchisee called a "taxpayer" and therefore agree that I am a
41 "nontaxpayer" and that this is an UNLAWFUL enforcement and collection action for which you are agree
42 you are personally liable.

1 **10. AFFIRMATION**

2 Under penalties of perjury from without the “United States” (as defined in 26 U.S.C. §7701(a)(9) and
3 (a)(10)) and from within the “United States of America” pursuant to 28 U.S.C. §1746(1), I declare that I
4 am *not* a “taxpayer” as defined in 26 U.S.C. §7701(a)(14), may not lawfully or consensually act in the
5 capacity of a “taxpayer”, that I have examined this return and accompanying schedules and statements, and
6 to the best of my knowledge and belief, they are true, correct, and complete. I also declare that if I sign the
7 perjury statement contained on the IRS Form 1040NR attached, I will commit perjury by misrepresenting
8 my status as a “taxpayer” or a “person” within the “United States” as described in 28 U.S.C. §1746(2).
9 Penalizing me for refusing to commit perjury won’t solve this problem either.

10 Sincerely,

11

12

13 _____

1
2
3
4
5

ENCLOSURE (1): Affidavit of Citizenship, Domicile, and Tax Status

This form describes the citizenship, domicile, and tax status of the Submitter in the context of this submission and all periods covered by this submission.

1 **ENCLOSURE (2): Corrected W-2 Information Returns**

2 This section contains corrected IRS form W-2 information returns. The reason the originals were false
3 include the following (check all that apply):

- 4 26 U.S.C. §3401(a)(6) exempts the services of nonresident aliens from “wages”, and I was a nonresident
5 alien not engaged in a “trade or business” during the periods in question.

6 [TITLE 26 > Subtitle C > CHAPTER 24 > § 3401](#)
7 [§ 3401. Definitions](#)

8 (a) For the purposes of this chapter, the term "wages" means all remuneration (other than
9 fees paid to a public official) for services performed by an employee [an elected or appointed
10 public official] to his employer...**except that such term shall not include remuneration for:**

11 **(6) such services, performed by a nonresident alien individual.**

12
13 ***Services performed outside the U.S***

14 *Compensation paid to a nonresident alien (other than a resident of Puerto Rico) for services*
15 *performed outside the United States [District of Columbia] is not considered wages and is not*
16 *subject to graduated withholding or 30% withholding.*

17 [SOURCE: <http://www.irs.gov/businesses/small/international/article/0,,id=96594,00.html>]

- 18 I did not submit IRS Form W-4 during the reporting period. The W-2 form may only be submitted
19 against those who voluntarily submit IRS Form W-4. See 26 C.F.R. §31.3402(p)-1 and 26 C.F.R.
20 §31.3401(a)-3, which identify the IRS Form W-4 as a contract or agreement by me in which I consent to
21 call what I earn “wages” which are subject to tax.

22 *Title 26: Internal Revenue*
23 [PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)
24 [Subpart E—Collection of Income Tax at Source](#)
25 [§31.3402\(p\)-1 Voluntary withholding agreements.](#)

26 (a) *In general.*

27 *An employee and his employer may enter into an agreement under section 3402(b) to provide*
28 *for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of*
29 *§31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this***
30 ***section only with respect to amounts which are includible in the gross income of the***
31 ***employee under section 61, and must be applicable to all such amounts paid by the employer***
32 ***to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p)*
33 *shall be determined under the rules contained in section 3402 and the regulations thereunder.*
34 *See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal*
35 *income tax withheld from eligible rollover distributions within the meaning of section 402.*

36 (b) *Form and duration of agreement*

37 (2) **An agreement under section 3402 (p) shall be effective for such period as the employer**
38 **and employee mutually agree upon.** However, either the employer or the employee may
39 terminate the agreement prior to the end of such period by furnishing a signed written notice
40 to the other. Unless the employer and employee agree to an earlier termination date, the notice
41 shall be effective with respect to the first payment of an amount in respect of which the
42 agreement is in effect which is made on or after the first "status determination date" (January
43 1, May 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on

1 which the notice is furnished. If the employee executes a new Form W-4, the request upon
2 which an agreement under section 3402 (p) is based shall be attached to, and constitute a part
3 of, such new Form W-4.

- 4 My private employer compelled me to sign and submit the form by threatening to either not hire or to
5 fire me if I did not sign it. The W-2 form may only be submitted against those who voluntarily submit
6 IRS Form W-4.
- 7 I submitted IRS Form W-8BEN for withholding and the private employer rejected it.
- 8 I submitted the Affidavit of Citizenship, Domicile, and Tax Status contained within Enclosure (1) to my
9 private employer and it was unlawfully rejected.
- 10 I was not lawfully engaged in a “trade or business” during any of the periods in question and therefore,
11 these returns are FALSE. 26 U.S.C. §6041(a) says these forms may only be submitted against those
12 engaged in a “trade or business”, which 26 U.S.C. §7701(a)(26) defines as “the functions of a public
13 office”. I did not lawfully occupy a public office in the U.S. government during any portion of the periods
14 in question.

15 *Title 26: Internal Revenue*
16 [PART 1—INCOME TAXES](#)
17 [nonresident alien individuals](#)
18 [§ 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

19 (f) [Other exclusions.](#)

20 [Income which is from sources without \[outside\] the United States \[District of Columbia, see](#)
21 [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)\], as determined under the provisions of sections 861](#)
22 [through 863, and the regulations thereunder, is not included in the gross income of a](#)
23 [nonresident alien individual unless such income is effectively connected for the taxable year](#)
24 [with the conduct of a trade or business in the United States by that individual.](#) To determine
25 specific exclusions in the case of other items which are from sources within the United States,
26 see the applicable sections of the Code. For special rules under a tax convention for
27 determining the sources of income and for excluding, from gross income, income from sources
28 without the United States which is effectively connected with the conduct of a trade or business
29 in the United States, see the applicable tax convention. For determining which income from
30 sources without the United States is effectively connected with the conduct of a trade or
31 business in the United States, see section [864\(c\)\(4\)](#) and §1.864-5.

32 For additional reasons, see:

- 33 1. Section 4.
34 2. [Corrected Information Return Attachment Letter](#), Form #04.002, Section 5.
35 <http://sedm.org/Forms/FormIndex.htm>
36
37

1 **ENCLOSURE (3): Corrected 1042-S Information Returns**

2 This section contains corrected IRS Form 1042-s information returns. The reason the originals were false
3 is that I was not engaged in a “trade or business” during any of the periods in question and therefore, these
4 returns are FALSE. The reasons why they are false are described in the following, which you are asked to
5 rebut in writing if you disagree with within the next 30 days or be found to agree:

- 6 1. Section 4.
7 2. *Corrected Information Return Attachment Letter, Form #04.002*, Section 6.
8 <http://sedm.org/Forms/FormIndex.htm>
9

1 **ENCLOSURE (4): Corrected 1098 Information Returns**

2 This section contains corrected IRS Form 1098 information returns. The reason the originals were false is
3 that 26 U.S.C. §6041(a) requires that this form may only be submitted against those lawfully engaged in a
4 “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. I did
5 not lawfully occupy a public office during the period in question. The reasons why they are false are
6 described in the following, which you are asked to rebut in writing if you disagree with within the next 30
7 days or be found to agree:

- 8 1. Section 4.
9 2. *Corrected Information Return Attachment Letter, Form #04.002*, Section 7. This form was also
10 previously sent to you.
11 <http://sedm.org/Forms/FormIndex.htm>
12

1 **ENCLOSURE (5): Corrected 1099 Information Returns**

2 This section contains corrected IRS Form 1099 information returns. The reason the originals were false is
3 that 26 U.S.C. §6041(a) requires that this form may only be submitted against those lawfully engaged in a
4 “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. I did
5 not lawfully occupy a public office during the period in question. The reasons why they are false are
6 described in the following, which you are asked to rebut in writing if you disagree with within the next 30
7 days or be found to agree:

- 8 1. Section 4.
9 2. Corrected Information Return Attachment Letter, Form #04.002, Section 8. This form was also
10 previously sent to you.
11 <http://sedm.org/Forms/FormIndex.htm>

1 **ENCLOSURE (6): Tax Form Attachment**

2 This form defines all the terms used on the IRS forms included with this submission in order to prevent
3 usually false presumptions by the recipient about the meaning of words.

4

1 **ENCLOSURE (7): Withholding forms for the periods in question**

2 This section contains the withholding forms I submitted to the company or companies I worked for during
3 the periods that are the subject of this submission. These withholding forms are provided as proof that:

- 4 1. I DID NOT submit IRS Form W-4.
 - 5 2. My private employer rejected my withholding forms.
 - 6 3. Because my private employer did not receive IRS Form W-4, the form W-2 that you received was false
7 and fraudulent. W-2 forms may only be filed in the case of those who voluntarily complete, sign, and
8 submit form W-4.
- 9

1 **ENCLOSURE (8): Proof of Service for Original Tax Returns**

2 This section contains Proofs of Service for tax returns previously submitted and mentioned in Section 1.
3 These returns are indicated as “Corrected” or “Resubmission” in Section 1 within the column entitled
4 “Nature of Return”.

5 If this section contains a CD or DVD, the disk includes electronic copies of the original returns in electronic
6 form which you can print for yourself. They are not provided in paper form because they are too voluminous
7 to be printed and because it is too costly. The disk is provided in web browsable format that will autostart
8 when you put it in your disk drive. If it does not autostart, simply open the “index.htm” file in the root
9 directory of the disk from Windows Explorer by double clicking on it. Internet Explorer will then open and
10 display the opening page of the disk so you can locate the tax returns for the years included in this
11 submission.
12

1 **ENCLOSURE (9): Tax Collection Notices to Which this Tax Return Relates**

2 This section contains tax collection notices relating to the time periods in which the illegal activities
3 occurred on either your part or that of my business associates. The inclusion of these notices is intended to
4 simplify the process of locating and correcting your records to eliminate the unlawful assessment or
5 collection.

6 The notices contain FALSE Taxpayer Identification Numbers. They are FALSE for the reasons indicated
7 in:

- 8 1. Enclosure (6), Section 3.
- 9 2. Enclosure (1), Section 1, Blocks 14 and 15.
- 10 3. The following form:

<p><i>Why it is Illegal for Me to Request or Use a "Taxpayer Identification Number"</i>, Form #04.205 http://sedm.org/Forms/FormIndex.htm</p>

11 Because your collection notices contain FALSE Taxpayer Identification Numbers that are NOT mine, then
12 this enclosure will help you find the offending records even with the wrong identifying numbers and also
13 facilitate removing the false identifying numbers in your records.
14

1 **ENCLOSURE (10): IRS Form W-7**

2 This form is provided consistent with the content of IRS Publication 1915, which requires that all
3 nonresidents who are not eligible for Social Security and who do not already have an ITIN must request
4 one using IRS form W-7 and attach said form to their tax return.

IMPORTANT NOTE: As Enclosure (1) indicates under penalty of perjury, I am NOT a STATUORY
“individual” as defined in 5 U.S.C. §552a(a)(2) or 26 C.F.R. §1.1441-1(c)(3) or as described in 26 C.F.R.
§1.6012-1 who is subject to the Internal Revenue Code. Application for said number is not intended and
in fact DOES NOT make me into such a STATUTORY “individual”. The “individual” described on the
W-7 and all other government forms describing me instead is the “individual” defined in Enclosure (6),
Section 4 who is NOT subject to the jurisdiction of any federal law and is a “foreigner” and “transient
foreigner”, but not a “person” or “foreign person” defined in federal law.

5 I am not eligible and never have lawfully been eligible for Social Security and any SSNs you might have
6 on file are therefore FALSE and must be removed from your system or you will be guilty of:

- 7 1. Computer fraud in violation of 18 U.S.C. §1030. All the records you maintain on me are computer
8 records.
- 9 2. Perjury on any assessments or correspondence you send to me in violation of 18 U.S.C. §1001 and 18
10 U.S.C. 1621.
- 11 3. Impersonating an officer or employee of the United States in criminal violation of 18 U.S.C. §912. 5
12 U.S.C. §552a(a)(13) establishes that all those who participate in Social Security are “federal personnel”.
13

1 **ENCLOSURE (11): Case History CD OR DVD**

2 This enclosure includes my complete electronic tax record, if any. Recipient must stipulate to admit the
3 entire content of this disk into evidence in any criminal proceeding involving this submission or else:

- 4 1. This entire submission, including the perjury statement, shall be regarded as nothing but NON-factual,
5 .NON-actionable religious and political beliefs and statements that are not admissible as evidence
6 pursuant to Federal Rule of Evidence 610.
- 7 2. This submission may appear false, fraudulent, or misleading.
- 8 3. The reader of this document will likely engage in presumption that will prejudice my constitutionally
9 protected rights.