

Nontaxpayers' Audit Defense Manual



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Sovereignty Education and Defense Ministry (SEDM)
<http://sedm.org/>

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 - 6.2. That everything contained on this website is factual, truthful, actionable, and accurate IN THEIR CASE but not in the case of any other Member or officer of the Ministry.
 - 6.3. To take complete and personal and exclusive responsibility for all consequences arising out of the nature of evidence they provide as being factual or actionable.
7. Agree never to refer to anything on this website as an "investment", "[tax shelter](#)", "business", or "trade or business" as defined in the Internal Revenue Code, or anything other than religious worship. None of the donations made to this ministry are refundable, and therefore they cannot be referred to as "investments", nor are ministry offerings available to "[taxpayers](#)", who are the only proper audience for "[tax shelters](#)" to begin with.
8. If any litigation results from the materials or information offered here, users agree:
 - 8.1. To litigate ONLY in a state court WITH a jury trial under the laws of the state and not the federal government, and to allow the jury to rule on BOTH the facts AND the law. No member of the jury or the judge may be either a "[taxpayer](#)", a "[U.S. citizen](#)" under [8 U.S.C. §1401](#), or be in receipt of any government benefit, to ensure that the trial is completely impartial.
 - 8.2. That if the party using the materials from this publication or the Family Guardian website for litigation is any state or federal government, then they stipulate with the accused party to answer the [Tax Deposition Questions](#) in their entirety on a signed affidavit, and to provide at least an "Admit" or "Deny" answer to each question. Any question not answered by the government or its agents shall be deemed to be "Admit". They also stipulate to admit their response to the questions into evidence in any trial involving this website or the activities of the ministry or its officers, volunteers, or members.
 - 8.3. None of the persons called as witnesses by either side at any trial involving this ministry may work for the federal or state government, receive retirement benefits from the government, receive financial benefits of any kind from the government, nor be "taxpayers", "U.S. citizens", or "U.S. residents". This will ensure that the all witnesses called will be completely objective, neutral, and unbiased.
 - 8.4. Users and readers of our materials stipulate that their duty and allegiance to abide by this agreement is *superior to* their employment duties and any other agency they may claim to be exercising. Judicial, sovereign, or official immunity are therefore subordinate to the terms of this agreement. Readers and users of our materials agree that any and all lawsuits in which they are participants acting by or for or as witnesses for the Plaintiff shall be deemed to be filed by them personally, regardless of the party which they claim to be representing or which is named on the Complaint. For instance if a government attorney named "John Doe" quotes or uses our licensed materials in any legal proceeding in which he or she is the Plaintiff or an agent for the Plaintiff, and files the lawsuit in the name of the "United States", this agreement stipulates that the definition of "United States" or "United States of America" shall instead mean "John Doe" and John Doe stipulates that he is acting by and on his own behalf and not on the behalf of the government of the states united by and under the Constitution of the United States of America. This will ensure that the plaintiff or prosecuting attorney does not try to claim that he had no authority to bind the U.S. government to abide by this agreement. An important implication of this provision is that if John Doe prosecutes this case on paid time for the U.S. Government, then he can and will be fired and disciplined for conducting private business on company time.

9. Users who violate this copyright license agreement, who work either directly for the government in the legal or tax profession or as contractors for these functions, and who participate as either witnesses, informants, or representatives in any litigation directed against this ministry or its volunteers or members agree to a personal liability/fine of \$300,000 payable out of their private funds and which they agree NOT to accept reimbursement for from the government. Payment shall occur BEFORE any trial is heard which involves them and is against this ministry.
10. Always use the very latest version of any information and this agreement provided on this website in any litigation, and to dispose of and stipulate NOT to admit into evidence any information that is older. They agree to apply the current terms of this agreement retroactively to any behavior of theirs that might adversely affect this website or ministry, and especially in respect to any litigation they might initiate or become involved in that is against this ministry, its agents, or participants. Ministry reserves the right to modify the terms of this agreement without notice to User and User waives the right to complain about or challenge this provision.
11. Bring any false statements noted on this website or in any of our statements to our attention immediately at the time noticed and give us an opportunity to remedy it BEFORE pursuing any litigation or injunctions against us because any information provided is false. If we are physically able to correct the erroneous information, then we will do so immediately, provided that your comments are accompanied with credible, admissible evidence that the information provided is wrong. If this requirement is not heeded by the reader, then the reader agrees to:
 - 11.1. Forfeit 50% of their pay as a federal public servant for the remainder of their life, and donate it to this ministry to help those who have been hurt by your failure to correct erroneous information provided on this website. This is in satisfaction of the IRS website's Mission Statement, which says in [IRM Section 1.1.1.1](#) that the mission of the IRS is to "Provide Americas taxpayers top quality service by helping them [correctly] understand and meet their tax responsibilities with integrity and fairness all."
 - 11.2. Pay the website administrator \$10,000,000 prior to any litigation relating to false statements on this website and to not testify at all if they cannot pay the damages.
12. Never abuse the materials provided on this website by violating any enacted positive law which applies within the jurisdiction where you are situated or domiciled and to take full and complete and exclusive and personal responsibility for the consequences of any violations of law that might occur by virtue of using the materials posted on this website.
13. If readers find anything in any our publications which conflict with other information on this website or which conflicts with itself, you agree to presume that what is written is fiction and bring it to our attention immediately so that we may promptly correct the conflict. This applies even to conflicts that a reader was not aware of at the time they first read something.

The purpose of the above license agreement is not to condone or allow unlawful behavior of any kind by this website, but instead to:

1. Protect the [First Amendment](#) rights of the author.
2. Discourage and prevent anti-whistleblowing activity on the part of public servants directed against this website.
3. Further the ends of [liberty](#) and [justice](#) for ALL, which is the sole function of this website and the object of our pledge of allegiance.
4. Help eliminate ignorance, fear, and presumption of the average American towards the legal and judicial process through education and personal empowerment.
5. Encourage you, the reader, to take complete and exclusive and personal responsibility for yourself and to prevent you from transferring that responsibility in any form to us. It would be completely hypocritical of us to on the one hand say we want to encourage personal responsibility, but then on the other hand tell people that they can transfer any part of the responsibility for themselves, their lives, or their choices to us.
6. Provide strong protections for you and your Fourth Amendment privacy and personal data by ensuring that our organization is never infiltrated by government moles who mean to do anyone harm.
7. Ensure that we are LEFT ALONE, which the Supreme Court has unequivocally ruled is a Constitutional Right:

*"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.**"*

[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper, 494 U.S. 210 (1990)]

Therefore, it cannot be said that the above license agreement has any illegal purpose whatsoever that might render it unenforceable in a court of law.

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Reasonable Belief About Income Tax Liability, Form #05.007; <http://sedm.org/Forms/FormIndex.htm>

The data in this document is the collaborative experience, contributions, and research of various websites, legal books, tax documents, researchers, associates, attorneys, CPA's, etc. and does not constitute legal advice. These materials have been prepared for educational and informational purposes and are intended for "[nontaxpayers](#)" who live outside the federal zone only. If you are a "[taxpayer](#)" or you live inside the federal zone, then instead please consult <http://www.irs.gov> for educational materials.

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

This book constitutes an expression of free speech protected by the First Amendment to the U.S. Constitution. Every possible effort has been made to ensure that the information appearing here is truthful, accurate, complete, and consistent with prevailing law. However, you should not assume or presume that we agree wholly or partially with anything not specifically written by us. The materials on this site are not legal advice or legal opinions on any specific matters. Legal advice involves applying the law to your specific and unique situation, which is *your* responsibility and not our responsibility. Transmission of the information is not intended to create, and receipt does not constitute, a lawyer-client relationship between the author(s) and the reader. Readers should not act upon this information without seeking professional counsel, especially if they intend to litigate to protect their property rights. The opinions expressed in the document are those of the author(s), or the researcher(s) or content providers. You must validate this information yourself with your own research, legal education, experience, and the advice of a competent attorney and/or tax professional, if, of course there is such a thing! Readers should not act upon this information without first getting fully educated using the materials provided here and elsewhere. They are also advised to consult professionals in this area who are NOT attorneys, because we believe that all attorneys who are licensed by the government have a [conflict of interest](#).

All representations made verbally or via postal mail or email or any means of advocacy by anyone connected with this website may NOT be relied upon to accurately describe the official policies of this website or its owner or its/his/their affiliates. The ONLY sources which may be relied upon to completely and accurately represent the policies of the owner of this website consist in the following, where lower numbered items take precedence over higher numbered items in the event of a conflict:

1. [The Holy Bible, New King James Version](#)
2. [Declaration of Independence](#)
3. [United States Constitution](#)
4. [Internal Revenue Code](#)
5. [Code of Federal Regulations](#)
6. [Sovereign Christian Marriage](#)
7. [Family Constitution](#)
8. [Great IRS Hoax](#)
9. [Tax Fraud Prevention Manual](#)

Any representations that contradict the above shall be regarded as untrue by the hearer. Also, any representations that make any promises about the success of any of the methods or information documented on this website shall be regarded as unauthorized and untrue. We assume no responsibility for the statements, writings, or promotional efforts of any third parties. We also refuse to be held to a higher standard of accountability than the IRS or the government itself. The IRS claims in [section 4.10.7.2.8 of its own Internal Revenue Manual](#) that you cannot rely on its publications, which include its tax preparation forms. The courts have also said that you cannot rely on the IRS' telephone support personnel or its Internal Revenue Manual. Therefore, we will not be held to a higher standard than the IRS for our publications, which include ***everything*** on this website, or for anything we say or write. We make all the ***same*** disclaimer statements about our publications, statements, and support as the IRS, in fact, which means we can have no liability for anything we produce. [Click here](#) for our article on this subject.

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

We do not sell anything connected with this website or the materials on it, never have, and never will. Consequently, nothing on this website may be truthfully characterized as "[commercial speech](#)" or excluded from [First Amendment](#) free speech protections. We do not sell or promote any kind of plan or arrangement, under [26 U.S.C. §6700](#), which is guaranteed or likely to produce *any* kind of result against the IRS or any state taxing authority. As a matter of fact, the lawless, avaricious, ignorant, and criminal misapplication of the federal tax laws by the IRS and the Department of INJustice and the treasonous refusal of the federal judiciary to punish such despicable and illegal abuses *virtually guarantees unpredictable and unjust results in the administration of our tax laws when the techniques described in this book and our website are used.* The definition of the term "person" used in [26 U.S.C. §6700](#) and found in [26 U.S.C. §6671](#)(b) doesn't even apply to natural persons such as us who don't work for corporations or partnerships within the *federal* United States ([federal zone](#)). Furthermore, even though the IRS and the Department of (In)justice have attempted to use this statute to try to prosecute tax honesty advocates (such as Larken Rose at <http://www.taxableincome.net/>), they have done so criminally and lawlessly since there are no implementing regulations for this statute under the income tax "imposed" in section 1 of Subtitle A of the Internal Revenue Code.

*"...the Act's ***civil and criminal penalties attach only upon violation of the regulation*** promulgated by the Secretary; ***if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...***The Government urges that since ***only those who violate these regulations (not the Code) may incur civil or criminal penalties, it is the actual regulation issued by the Secretary of the Treasury and not the broad authorizing language of the statute, which is to be tested against the standards of the 4th Amendment.***"
[Calif. Bankers Assoc. v. Shultz, [416 U.S. 21](#), 44, 39 L.Ed. 2d 812, 94 S.Ct 1494]*

The noteworthy failure of the government to at any time rebut *anything* appearing in our [Great IRS Hoax](#) book or on our website since this site stood up constitutes a legal admission of the truthfulness and accuracy of our materials. If the government wants to assert that any of the materials on this website are in error, then they as the *moving party* have the [burden of proof](#), and they must meet that [burden of proof](#) under the Administrative Procedures Act, [5 U.S.C. §556\(d\)](#) and the due process clauses found in the [Fifth](#), [Sixth](#), and [Seventh](#) Amendments of the Constitution BEFORE we will respond to any summons, questions, or accusations. Attempts at calling our claims "frivolous" without specifically answering all of our [Tax Deposition Questions](#) or [Test for Federal Tax Professionals](#) on signed notarized IRS stationery proves the existence of the following by the U.S. government:

- Violation of the [public trust](#) and the [fiduciary relationship](#) between the [sovereign Citizens](#) and the government that is supposed to be its servant under [Natural Law](#) and the rulings of the supreme Court but has attempted through fraud to elevate itself to being a tyrant dictator.
- Constructive [fraud](#)
- [Theft by deception](#)
- Violation of [due process](#)
- Unwillingness to accept its Constitutional responsibility to respond to our Petition for Redress under the [First Amendment](#).
- [Frivolous](#) actions: Refusal to identify any legal basis for their lawless and unlawful actions of war against the American people they are supposed to be serving.

*"Unlawful. That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The acting contrary to, or in defiance of the law; **disobeying or disregarding the law.** Term is equivalent to "without excuse or justification." State v. Noble, 90 N.M. 360, 563 P.2d 1153, 1157. While necessarily not implying the element of criminality, it is broad enough to include it." [Black's Law Dictionary, Sixth Edition, p. 1536]*

"Illegal. Against or not authorized by law." [Black's Law Dictionary, Sixth Edition, p. 747]

- [Communism](#)- by government servants:

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

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

The government likes to cite irrelevant federal case law of ignorant persons who filed the wrong IRS 1040 form as evidence of why the average American is liable for I.R.C. [Subtitle A](#) taxes, but such cites are irrelevant and [void judgments](#) when applied to the very different citizenship ("non-citizen National" as defined in 8 U.S.C. §§1101(a)(21) and 1452) and filing status of those people using materials on this website.

Evidence we have showing personnel from the IRS and the government downloading our book further bolsters our arguments in this area. In accordance with the [Internal Revenue Manual, Section 4.10.7.2.9.8](#), you are *not authorized* and it would be frivolous to cite any court case below the [supreme Court](#) as your legal authority in your rebuttal, as cites of lower courts only apply to individual taxpayers in question rather than all Americans. Furthermore, it would be hypocritical and unethical of the government to pursue prosecution or legal action against us without *first* corresponding with us in a

SIGNED AND NOTARIZED AFFIDAVIT ON IRS STATIONARY rebutting any specific claims you take issue with and citing the legal authorities you base your assertions on. You should use our [Test for Federal Tax Professionals](http://famguardian.org/Subjects/Taxes/FalseRhetoric/Questions.htm) (at <http://famguardian.org/Subjects/Taxes/FalseRhetoric/Questions.htm>) and our [Tax Deposition](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm) (at <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>) to provide your rebuttal.

We make no guarantees about the effectiveness of anything appearing in this book or on our website, nor do we profit in any way from the information presented. This book and our website are strictly offered as a free educational public service designed to:

- Encourage freedom and liberty, which means promoting a *much* smaller and more limited national government than we have now.
- Promote self-government and self-reliance and completely eliminate any need for or dependence on government. This way, people won't need the government or the law profession or lawyers to be involved in their lives anymore.
- Encourage the values that made this nation great, including patriotism, faith in God, morality, personal responsibility, and strong reliance on family.
- Educate the reader about the federal and state statutes and regulations and about any conflicts these laws might have with God's laws.
- Ensure that both the reader and more importantly their government, obeys all laws and does not harm or abuse its Citizens or inhabitants.
- Encourage people to be more involved in the political process.
- Encourage an ethical and moral government that protects our Constitutional rights.

We do not advocate violence or terrorism or threats of any kind against anyone, and especially by our government against its people. All of the remedies we advocate to the problems our society faces as documented in this book and on our website focus on public education and outreach, nonviolent confrontation, and political and legal activism.

The reason why this disclaimer notice is required is not to undermine the accuracy or authority or integrity of this document, but primarily to prevent the possibility of the author(s) or any of the contributors, who are not necessarily lawyers, from being prosecuted for practicing law without a license from the socialist state (professional licenses are yet another government scam to maximize revenues, censorship, and government control over the population in violation of our rights). Who would want to prosecute us? How about the lawyers and management at the IRS, who probably don't want you or IRS employees understanding the law or knowing what is in this document and don't want you litigating on your own, because you complicate for them the process of **STEALING** your money through the IRS fraud, malfeasance, and breach of government fiduciary duty that is exhaustively exposed in this document.

The IRS Logo or mentions of the "Department of the Treasury" appearing throughout this document is meant as a *parody* and is *in no way intended* to create the perception that anything in this publication conforms with official United States Treasury or IRS government policy. Pursuant to 17 U.S.C. §105, the government may not copyright its work products, so government logos may be freely used without copyright infringement. The "Department of the Treasury" referred to is instead the FAMILY Department of the Treasury.

Furthermore, because we:

- Are all compelled illegally and under duress to pay income taxes by the IRS and the corrupt federal courts (and then are lied to by our government when they say we live in a *free* country...what a laugh!)
- Must declare that our income is "effectively connected with a trade or business" in the United States in accordance with 26 U.S.C. §7701(a)(26) in order for it to be taxable, which means we are holders of public office in the United States Government.

Then it is technically *not* an exaggeration to say that most "taxpayers" qualify as Congressmen and Public Officials in the United States Government in receipt of excise taxable privileges. This compelled public officer of the United States Government hereby elects to exercise his official sovereign powers as a (FAMILY) Treasury/IRS appointee. If you are going to give me a job guys, then I want to be where ALL the MONEY is so I can be a fat cat like the rest of you! Furthermore, since the federal courts hypocritically refuse to make the REAL United States government IRS/Treasury responsible for the content or accuracy of their publications (see Einhorn v. DeWitt, 618 F.2d 347 (5th Cir. 1980); United States v. Goldstein, 342 F.Supp. 661 (E.D.N.Y. 1972); Boulez v. C.L.R., 810 F.2d 209 (D.C. Cir. 1987); United States v. Will, 671 F.2d 963, 967 (6th Cir. 1982)), then we elect as officers of our own Department of the Treasury to have the same degree of lack of accountability to anyone for the content of this document or any conclusions drawn from it. We used the fine print here because the audience this disclaimer is intended for in the United States Treasury/IRS are experts at writing and reading fine print. Who else but such an expert, after all, could painstakingly compile the 9,500 pages of fine print that constitute the scandalous and extortionary Internal Revenue Code?

REVISION HISTORY

<i>Date</i>	<i>Version</i>	<i>Description</i>
2/22/06	1.00	1. First revision
5/7/06	1.01	<ol style="list-style-type: none"> 1. Expanded section 2.1 to add a link to the end. 2. Added section 2.2. 3. Added section 3.4.8. 4. Added a link to the introduction of chapter 5. 5. Deleted the beginning of section 2.6 about the Reliance Defense video. 6. Replaced all occurrences of “IRS Deposition Questions” with “Tax Deposition Questions” (18 occurrences). 7. Improved formatting throughout the document. 8. Fixed problems in the footer. 9. Corrected several typos.
10/3/06	1.02	<ol style="list-style-type: none"> 1. Replaced preface. 2. Deleted chapter 6: God’s Laws that Believers Must Obey. 3. Added Chapter 2. 4. Completely revised section 6.6. 5. Updated section 6.18. 6. Completely revised section 6.2. 7. Expanded section 6.7. 8. Deleted section 6.17: U.S. National. 9. Added a quote from IRM 1.1.1.1 to section 4.4.10.5. 10. Completely revised section 4.4.10.1. 11. Updated section 4.2 to remove reference to paynoincometax.com. 12. Added several links to statute references. 13. Updated section 4.4.7 to remove references to 1.861-8. 14. Updated section 6.5. 15. Expanded section 3.9. 16. Replaced all occurrences of “non-citizen U.S. National” with “non-citizen National”. 17. Replaced all occurrences of 8 U.S.C. §1408 with 8 U.S.C. §1101(a)(21).
10/8/06	1.03	<ol style="list-style-type: none"> 1. Added section 2.2 2. Corrected errors in section 2.3. 3. Corrected several spelling errors. 4. Expanded section 4.2 to add audio recorder tools. 5. Updated section 6.17. 6. Expanded section 3.9.
12/16/06	1.04	<ol style="list-style-type: none"> 1. Corrected about five invalid references. 2. Expanded section 4.3. 3. Corrected link in section 3.2. 4. Edited link in section 3.6. 5. Expanded section 6.10. 6. Corrected a section reference in section 6.2. 7. Completely revised section 9.4. 8. Improved section 4.4.10.8. 9. Renamed chapter 6. 10. Expanded the introduction to chapter 6. 11. Renamed section 3.4. 12. Considerably expanded section 1.1. 13. Revised section 1.2.
12/30/07	1.05	<ol style="list-style-type: none"> 1. Added a “Scriptures” section to the Table of Authorities. 2. Added a “Rules” section to the Table of Authorities. 3. Improved formatting throughout the document.

<i>Date</i>	<i>Version</i>	<i>Description</i>
		4. Corrected several errors in the Table of Authorities.

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1. INTRODUCTION

In the legal field, preparation and planning is extremely important. Taxation is probably the most complicated and intensive type of litigation.

1.1 Purpose of this document

This document is intended to aid nontaxpayers not subject to the Internal Revenue Code in preparing for and attending a tax audit administered or requested by either a state or a federal taxing authority. It is an expansion of the procedures found in our book entitled *Tax Fraud Prevention Manual*, section 3.5.4.17, which you can obtain from our website at:

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

Tax examinations are an extremely important administrative element in any tax litigation. The federal courts, and in particular the U.S. Tax Court, have ruled that executive agencies have an obligation to handle tax issues administratively at the *lowest level possible* in order to avoid clogging the courts with litigation and to ensure justice can be effected with minimal effort and expense. According to the [Administrative Procedures Act](#), tax matters must be handled in good faith, which means that all prima facie evidence against an American must be presented to him and the laws which are being violated must be specifically identified. The accused must have the ability to know in advance who the witnesses are who are testifying against them. They must be notified when third parties are contacted for interviews or depositions so the accused can appear at the deposition as well. They must have the ability to examine any prima facie evidence that will be used against them and cross-examine witnesses. These requirements are all part of the due process protections guaranteed by the 5th and 14th Amendments of the U.S. Constitution. Unfortunately, the IRS very commonly violates our constitutionally-guaranteed due process rights, mainly because of ignorance of Americans about their rights and their desire to avoid litigation and expense by just caving in and "paying the ransom" to get their "freedom" back.

This manual is intended to help you ensure that public servants in the I.R.S. dealing with you at an administrative level:

1. Understand the nature of the I.R.C. Subtitle A as "private law" and "special law" that only applies to those who consent either explicitly in writing, or implicitly by their conduct, to act as "[public officers](#)" and federal instrumentalities. See the following for an article on this subject:

[Requirement for Consent, Form #05.003](#)

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

2. Enforce only against federal instrumentalities, employees, agents, property, and benefit recipients, who are the *only* proper audience according to the definitions found at [26 U.S.C. §6331\(a\)](#) and [26 U.S.C. §7701](#), the [Federal Register Act, 44 U.S.C. §1501 et seq.](#), the [Administrative Procedures Act, 5 U.S.C. §551 et seq.](#), and 26 CFR. See the following articles for exhaustive evidence of these requirements of law:
 - 2.1. [IRS Due Process Meeting Handout](#) (requirement for implementing regulations to enforce, which there are NONE).
 - 2.2. [Why Your Government is Either a Thief or you are a "Public Official" for income tax purposes](#) (I.R.C. is upon federal instrumentalities)
3. Base all requirements of law ONLY upon credible sources of reasonable belief documented in our free pamphlet [Reasonable Belief About Income Tax Liability, Form #05.007](#). These credible sources derive directly from the law and the courts themselves, and they:
 - 3.1. Do NOT include any IRS publication.
 - 3.2. Do NOT include any court ruling below the U.S. Supreme Court.
 - 3.3. Do NOT include statements by any government employee or tax professional.
 - 3.4. Include ONLY the Constitution, the rulings of the U.S. Supreme Court, and the Statutes at Large after January 2, 1939.
4. Confine themselves exclusively to the internal revenue districts identified in [26 U.S.C. §7601](#) and [Treasury Order 150-02](#). The only remaining internal revenue district is in the District of Columbia, pursuant to [Treasury Order 150-02](#). This is also consistent with the fact that Subtitle A of the I.R.C. is a "[kickback](#)" of earnings connected with a "[trade or business](#)" and payments from the U.S. government, which is what "U.S. sources" means. A "[trade or business](#)" is then defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a [public office](#)". [4 U.S.C. §72](#) and [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) limit said "[public offices](#)" and the "[United States](#)" to the District of Columbia. If you want to learn more about this scam, read [IRS Humbug, by Frank Kowalik](#), which is one of the best tax books on the market.

5. Do not violate any laws or "[Your Rights as a Nontaxpayer](#)"
6. Do ONLY that which the law specifically authorizes them to do and thereby stay within the bounds of their lawful delegated authority.
7. Do not use pseudonyms or anonymity as a way to protect their own wrongdoing. There is no law that can or does authorize them to disguise their name or use pseudonyms.
8. Correct all false information returns that fraudulently connect you to a "[trade or business](#)" so that IRS collection correspondence based on these FRAUDULENT reports ceases immediately.
9. Fully satisfy the burden of proof imposed upon them by the [Administrative Procedures Act, 5 U.S.C. §556\(d\)](#), and the due process clauses of [the Constitution](#). This means that they must have evidence to support every decision they make. See the following for a legal treatise on the government's legal requirement for burden of proof as the moving party

Government Burden of Proof, Form #05.025
<http://sedm.org/Forms/FormIndex.htm>

10. Do not apply the provisions of a "code" without evidence that the target is subject to it FIRST.

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [nonresident aliens not engaged in a "trade or business" and with no earnings from the U.S. government whose estate is a "foreign estate" pursuant to 26 U.S.C. §7701(a)(31)]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."
[\[Economy Plumbing & Heating v. U.S., 470 F2d. 585 \(1972\)\]](#)

11. Do not prejudice your rights by making "[presumptions](#)" or assumptions about anything, because presumption is a violation of due process of law, prejudices rights, and is a religious sin under [Numbers 15:30](#). Presumptions which violate [due process include](#), but are not limited to:

11.1. Presuming that "[words of art](#)" do not have the definitions clearly shown in the I.R.C.

11.2. Presuming that words defined in the I.R.C. using the word "[include](#)" have their ordinary meaning PLUS the definition found in the code itself.

11.3. Presuming that the I.R.C. is "law" for those who are not "[taxpayers](#)", federal instrumentalities, officers, agents, or benefit recipients. See the following article for details on this subject:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

11.4. Presuming that the I.R.C. is "evidence" that may lawfully be used as evidence against a person domiciled in a state of the Union pursuant to the [Federal Rules of Evidence](#). 1 U.S.C. §204 says that the I.R.C. is "prima facie" evidence. "prima facie" means "presumed". Black's Law Dictionary says that "presumptions" such as the entire I.R.C. are NOT evidence and therefore do not constitute proof of any obligation on the part of a person whose rights are protected by the Constitution of the United States. Instead, all such persons are "innocent" until proven guilty WITH EVIDENCE and NOT presumption.

11.5. Presuming that a person earned "trade or business" taxable income because a hearsay information return was filed against them that was not even signed under penalty of perjury as required by [26 U.S.C. §6065](#). This kind of presumption violates the [Hearsay Rule, Fed.Rule.Ev. 802](#).

See the following free article documenting how "presumption" is unlawfully used by the IRS to manufacture "taxpayers" out of innocent "nontaxpayers"

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

12. Fully understand the requirement for your personal consent in all interactions they might have with you. See the article below for an exhaustive legal treatise on the constitutional requirement for consent.

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

13. Are fully informed of the duties imposed upon them by [the Constitution](#), enacted positive law, and the regulations that implement them. This makes all activities beyond the point of education "actionable" and fraudulent and tortious on their part.
14. Take full and personal responsibility for their actions as a public servant by providing their full legal name and contact information.

15. Explain the meaning of every important "word of art" they use during the audit from enacted positive law to remove all false presumption from the due process meeting or audit. The Internal Revenue Code, incidentally, is NOT positive law. See [Great IRS Hoax](#), sections 5.4.3 through 5.4.3.7 for details on why the I.R.C. isn't positive law, but a state-sponsored religious cult in violation of the First Amendment.
16. Take personal responsibility for disciplining and punishing coworkers of theirs who are violating enacted law and to emphasize that they are involved in criminal activity if they refuse to accept or vigorously satisfy this legal responsibility they have under enacted positive law:
 - 16.1. "accessory after the fact" in violation of [18 U.S.C. §3](#)
 - 16.2. "misprision of felony" in violation of [18 U.S.C. §4](#)

1.2 Intended Audience

The intended audience of this document is those facing a tax audit or meeting and who satisfy all the following requirements:

1. Consent unconditionally and perpetually to abide by the SEDM Member Agreement available on our website.
2. "nontaxpayers" not subject to the Internal Revenue Code. See the article below for details on this subject: <http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
3. "nonresident aliens". [Click here](#) for an article on this subject.
4. "nationals" but not "citizens" under [8 U.S.C. §1101\(a\)\(21\)](#) or [8 U.S.C. §1101\(a\)\(22\)\(B\)](#) and [8 U.S.C. §1452](#). See the following for an article on this subject:

Why you are a "national" or a "state national" and not a "U.S. citizen", Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

5. Believe in God. See the following for an article on this subject: <http://sedm.org/AboutUs.htm#9>. [About religious tolerance and this ministry](#)
6. Declared domicile is the Kingdom of God on earth, and not within any man-made government. See the following article on the subject for details:

Why Domicile and Income Taxes are Voluntary, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

7. Those who are willing to take full and complete and exclusive responsibility to handle their own withholding and tax return preparation and who will not ask us to do it or help them do it.
8. Those who have completed and sent in the following document:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

9. Those who have completed and sent in the following document:

Legal Notice of Change in Citizenship/Domicile Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

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

1. Those who do not consent unconditionally to all the terms of our [Member Agreement](#) or are Members in Bad Standing.
2. Have not read or complied fully with this Disclaimer or the following pamphlet:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/LibertyU/FlawedArgsToAvoid.pdf>

3. Do not believe in God and trust only Him above any man or earthly government.
4. Using the materials on this website for financial or economic reasons. The mission of this website is entirely spiritual and moral and not financial. We seek obedience to God's law, justice, and truth and not financial ends. Greed and the lust of money are the cause for most of the evils documented on this website and we don't want to encourage more of it. This website is NOT a "patriot for profit" effort, but strictly a Christian religious ministry whose ONLY purposes are spiritual and not financial.
5. Those who are not willing to verify the accuracy of what we are saying here by reading and researching the law for themselves.
6. Declared "[domicile](#)" is any place within the [federal zone](#). See Form #05.002 above for details.
7. Engaged in a "[trade or business](#)". See the following article on this subject:

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

- 1 8. Those who take deductions under [26 U.S.C. §162](#), earned income credit under [26 U.S.C. §32](#), or who apply a
2 graduated rate of tax to their earnings under [26 U.S.C. §1](#). All such persons are "taxpayers" engaged in a "trade or
3 business" because they are availing themselves of an excise taxable "privilege" under the Internal Revenue Code.
- 4 9. "[taxpayer](#)". See the following for an article on this subject:
5 <http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNon taxpayer.htm>
- 6 10. Statutory "[U.S. citizen](#)" as defined in [8 U.S.C. §1401](#). See the following for an article on the subject:
7

Why you are a "national" or a "state national" and not a "U.S. citizen", Form #05.006 http://sedm.org/Forms/FormIndex.htm
--
- 8 11. Statutory "[resident](#)" (aliens) as defined in [26 U.S.C. §7701](#)(b)(1)(A). See the following for an article on this subject:
9 <http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>
- 10 12. Statutory "[U.S. person](#)" as defined in [26 U.S.C. §7701](#)(a)(30)
- 11 13. Federal "[employee](#)" as defined in [26 U.S.C. §3401](#)(c) and [26 CFR §31.3401](#)(c)-1.
- 12 14. Have contracts in place, agency, or fiduciary duty with the federal government. Such contracts include, but are not
13 limited to the W-4, 1040, or SS-5 federal forms.
- 14 15. Those who intend to use any of the information on this website to violate any enacted law that applies to the
jurisdiction where they are [domiciled](#).

15 In order to use this book, you must have a working knowledge of tax law, most of which you can get by reading chapters 1
16 through 5 of the *Great IRS Hoax* book. We will try very hard to keep our writing to the lowest level possible so that even
17 people without formal legal training can understand it.