

IMPORTANT NOTES

1. This document represents copyrighted work protected by the Copyright Act. The only authorized audience for this book are persons who unconditionally and completely consent to and comply with the SEDM Member Agreement found at:

<http://sedm.org/Membership/MemberAgreement.htm>

If you obtained this file or book from a friend or associate or family member in electronic form and didn't obtain it *directly* from the SEDM website at <http://sedm.org>, then you are a THIEF and a criminal, and we don't allow thieves and criminals to read and especially use our materials. They are definitely going to give everyone a bad name that they come in contact with, including us.

2. If you are viewing this document with Adobe Acrobat, please remember to click on the "Show/Hide Navigation Pane" button in the upper left portion of the toolbar or alternatively hit the F5 key. This will make navigating this rather large document MUCH easier. This button presents a hotlinked table of contents (TOC) for the complete document to make it easy to quickly locate the section you want to look at.
3. If you wish to view the document full screen, the press the Ctrl-L key to turn off all the menus and toolbars and zoom in on just the document.
4. If you wish to search for a word or phrase, use the Ctrl-F key the first time and hit F3 to search for the next occurrence after the first.
5. If you would rather have a *printed* copy of this book than read it on a computer, then *please don't call us to ask for one or buy one*. We aren't in the printing business, don't sell printed copies and never have. Instead, refer to the next step on how to easily and conveniently make your own attractive, inexpensive, and durable paperback book.
6. If you want to make your own attractive and durable paper copy of this book, we invite you to submit the Acrobat version of it to your nearest Kinkos copy center via either the address at <http://weborder.kinkos.com> or submit it to them on CD-R media or using a USB drive. Then have Kinkos print the electronic file on double-sided paper and comb-bind (19 hole punch) it with thick dark blue vinyl covers. The cost is about \$70 and you will end up with a very attractive, useful, and durable version of the book that you and your whole family can enjoy for a long time to come! You will also have something you can reproduce and send to the IRS along with your tax return to use as prima facie evidence of your position. If you don't have a Kinkos in your area, then we're sure you can find at least one in the country who will do this by phone using a credit card and drop the result in the mail for you overnight.
7. When you print the book, we recommend printing the book in modular fashion, so that each chapter is independent of the other and can be removed by itself. That way, as chapters are updated, you replace them along with the preface at the beginning without reprinting the *whole* book. This makes keeping up to date simpler and more cost-effective. If you would like to keep the sheer volume of pages down, most laser printer drivers allow you to print double-sided with two pages per side. This will cut the volume down to ¼ the size! This approach is useful if you intend to attach a copy of the book to an IRS filing and want to keep the size and cost down.
8. Remember that this document is updated frequently to reflect changes in and new understanding of the legal issues discussed herein. We are constantly improving and expanding it. It is *always* a good idea to come back to our website at <http://sedm.org> to obtain a recent copy (see the version number on the title page to know the date and version number) so that you can be sure you have the latest information, and this is especially true if you are involved in litigation over any of the issues discussed in the document.
9. The Revision History at the beginning of the document is a good place to find out what we changed between versions so that if there is an update, you don't have to go back and reread or reprint the whole huge document again to update yourself or your copy of the book.
10. Feedback and corrections on this document are very welcome and we recommend you send us emails with any such feedback. Complements and encouragement are even more welcome.

Tax Fraud Prevention Manual



July 11, 2017
Version 1.10

Written by:
Department of the Treasury
Tax Research Division

©2005 through 2017
Sovereignty Education and Defense Ministry (SEDM)
<http://sedm.org/>

DISCLAIMER, COPYRIGHT, AND LICENSE AGREEMENT:

The disclaimer, copyright, and license agreement protecting this document is found at:

<http://sedm.org/disclaimer.htm>

TESTIMONIALS: WHAT PEOPLE ARE SAYING

There are a lot of very smart, passionate, and patriotic people here in America, the land of the free and the home of the brave. One of the exceeding joys of writing this book for an audience like that is that once you give people your work, if you tell them you want input, they will *overwhelm* you with suggestions and practically write the book for you! That has been my experience so far. All we have had to do is sit back and be a good listener and volunteer to be a scribe and a cheerleader and the rest takes care of itself! This whole book, as a matter of fact, constitutes one giant Petition for Redress of Grievances under the First Amendment to the Constitution which has been authored by all of you for the wrongs and injustices you have suffered at the hands of a corrupted government over the years. We get so many very insightful and helpful suggestions from people out there on how to improve this book and our website, which is the main reason how both got to be so comprehensive, large, complete, and good (at least that's what people tell us because we don't toot our own horn, in accordance with God's Law in Prov. 27:2)! My sincere thanks go to all of our 100,000 readers and growing for helping me in the monstrous task of writing, researching, and perfecting this book and standing up our website. You're a great bunch of people who I'm *proud* to serve and proud to call my friends. I'm as proud of all of you as I am of being an American. God bless you all, and God Bless America!

About Our Website:

"You said you didn't want opinions, but I must give you one anyway. Your website is awesome."
[T. deSabra, 12/5/2003]

"I would like to commend your excellent compilation on your book and your website, because it is a truly remarkable masterpiece. I wish you well, and I once again praise your masterful compilation. thank you"
[TurboT16314@aol.com, 10/29/2003]

"I just wanted to give you my support and thanks. Your work is incredible and I deeply respect your efforts to restore this nation to lawfulness. I just finished listening to your July meeting with the three letter guys. You're an inspiration to all of us. Your work here is going to change the world, Chris."
[A. Werth, 10/11/2003]

"I would like to say a big THANK YOU for your site famguardian.org and what amazing information!"
[J. Claiborne, 9/22/2003]

"Thanks so much for maintaining a great site! Studying the material here, is much cheaper than going to college to learn statutory BS that is a lie anyway."
[S. Mathewson, 8/23/2003]

"Your website is absolutely fantastic - I've caused quite a stir by posting much of the tax information at my work, and it's opened up the eyes of quite a few people...I believe the "tipping point" is close at hand for governmental reform! Keep up the good fight, God Bless"
[M. Lang, 7/27/2003]

"Thank you so much for the use of your site, it goes without saying that it is bar none the best there is. You are quite the brilliant one."
[K. Dixon, 7/7/2003]

"I have been familiar with you and your website for some years. You have done much outstanding work and I applaud your brave stand for freedom and efforts to combat the lawless IRS and it's corporate dupes."
[T. Galvin, 6/6/2003]

"I think that you have done a wonderful job in informing the public about the IRS scam. Your web page has some very pertinent information on it. I was particularly amused about the information that you put there and addressed to government/IRS agents who might think they will raid your site. That's very good. Always take the high ground."

[Richie, Texas 6/5/2003]

"I just found your site last week through the AWARE Group, and I must say that I'm VERY impressed with it."

[R. Gaumont, 5/9/2003]

"You should be extremely proud of the immense amount of good solid information you have compiled. I for one am very appreciative and thankful for your efforts on behalf of us all."

[D. Ditto, 5/7/2003]

"I'd like to thank you for your incredible work on your book and website. It has allowed me to graduate from kindergarten to, oh, maybe, junior high or high school in tax freedom perspective in just a few short weeks of intense study." J. Ferguson, 4/10/2003

"You are to be commended for such a comprehensive web site. I almost get overwhelmed by so much to study. And I thank you for providing so much freely. You surely have obeyed the Lord Jesus when He said, "Freely ye have received, freely give." And being a "semi retired" pastor with little of this world's goods, I sure do appreciate ALL your efforts. You also encourage me that you bring so much of the Word of God to bear, since I am often criticized for being a rebellious Christian because I do not accept the "party line" about taxes, etc."

[B., Missouri 4/5/2003]

"Abusive taxation in this country has made the task of inflicting other abuses onto the unwitting individual so much easier that the process has become routine and predictable and is constantly on the increase. But, to cut off the financial source of their abuse is certainly a big first step in prevention of further abuse through the democratic system. And here, I have brought up another disappointing aspect of the passive slavery in this country; how many people are even aware that the constitutional government of this country is republican and not democratic or even know or care about the difference? I hope the number is far greater than my limited experience has shown. If I ask twenty-five people about the difference, I am lucky to find even one who knows about the deception and cares enough to discuss the issue.

"The people are too busy with their eight-hour per day slavery and their own self-imposed distractions of taking the children to soccer practice or watching the television or attending sports events to even give their rights or the peril of their country a second thought. They just don't have the time. And, it's just not important anyway.

"The government-controlled education has precipitated such a complete trance-like state of cognitive dissonance that people are, it seems, simply incapable of understanding the truth no matter how well the facts are presented nor how compelling the argument.

"But I have to say, for you to have been involved in your search for such a short time, what you have accomplished is no less than remarkable. I could not have done as much in ten or fifteen years time. If you can put so much time and effort into helping this country free itself, one citizen at a time, from the domestic enemies who have acquired their power to oppress, in large part, from the illegal taxation fraud, then the least I can do is to absorb the information you have provided and make as many others aware of the process needed to achieve freedom as possible."

[R. Blevins, 2/20/2003]

"... thank God for your site. I am sure you have made some 3 letter agencies unhappy with all of the truth published here."

[Paul, 2/14/2003]

"I like your website and recommend it to many people."

[J. Rizzo, 1/23/2003]

"I have finished reading EVERY shred of information on your site relating to marriage, divorce and family matters. I've also read all the jokes, listened to the songs and checked out all the links....Thanks again for making your website. It's like a University for Christians and Truth seekers! Awesome!"

[S. Grovin, 1/9/2003]

"Your website is a godsend! ... Thanks for all your good work."

[D. M. Leugers, 1/7/2003]

"Thanks for putting together such an incredible site. I most appreciate your efforts!!"

[Louie, 12/22/2002]

"You have a great web site. One OF THE BEST ON THE INTERNET. I BET YOU GET LOTS OF SPECIAL ATTENTION FROM THE IRS :-)"

[Mike and Carol from N.H., 11/30/2002]

"Excellent site. I have not seen so much great info in one place ever before!"

[M. Bauman, 10/26/02]

"Thank you for writing a thoughtful and thorough rebuttal to the Luckey Report. I was wondering when someone was going to do it. It is a frustrating dilemma: the coordinated confiscation of citizens money—and the "legal" system and their minions are willing accomplices. I never imagined such brazen, systemic corruption was possible in America. SOUTH America maybe, but not in the United States...Thank you for your work in this movement."

[C. Gyorgy, 10/18/2002]

"I am amazed with your site. I have never come across a more informative site on the web. I can't thank you enough for providing this information to the public. I would love to see you create a infomercial and air it at least once per day. What would it take to make that a reality? I would gladly collect donations for this and I'm certain others would do the same. Perhaps a form or note of some kind can be created and given to those making donations so they can deduct it from any taxes they are liable for. I see different people everyday in my work and I inform them of the tax issues. I always tell them about your site and '[We The People](#).' I just can't say enough good things about your site. Keep up the most excellent work."

[B. Rush, 10/17/2002]

"The site is incredible, and right on the money. It disspells myths of all kinds concerning the fallen theories of some freedom fighters. Best Blessings and regards for Family Guardian"

[L. Williams, 8/20/2002]

"I just wanted you to know that I came across your website and think it is the best thing on the Internet. Very informative and plan on sending a link to all in my address book." A. Marta, 8/8/2002

"I just wanted to commend you on your very informative site. I became aware about 10 months ago. I have been discouraged by this situation for years. I was happy to see there are many like-minded people out there who are fed up with being robbed each year."

"I have already spent hours researching your site and downloading pages for future reading and printing."

[B. Rush, 7/30/2002]

"I want you to know how much I appreciate what you are doing with your website. The information and the tools are superb. What I can download in a short time must have taken you endless hours to prepare. I only hope that everyone I tell about famguardian.org actually looks at and uses the information. Very truly,

[R. C. Keech, M.D." 6/30/2002]

"Thanks for the tremendous effort that you have put into the collection and running of your website. Its a shame that it takes more than just making the information available to get the word out.

Thanks to your work and data collection and the complete body of evidence that you present, I am inspired to do what I should have done a long time ago at my mother's urging, become an attorney so that I could fight for the rights of the people as guaranteed in the Constitution. For years as a teen I would argue with my mother about much of what I saw the government doing (as seen in the news and such). She suggested that if I wanted to have a significant impact on the way this country works, I needed to do it through the law and that eventually I could effect change if that was my goal. So I think I am going to become an attorney and practice "Constitutional Law" and "Civil Rights Law".

So maybe there will be at least one HONEST Lawyer working to track and watch the government.”
[R. Winter, 5/14/02]

“I absolutely agree your work is second to NONE!! I would like to link your site from www.uslawbooks.com/ajs/”

[Sir Martin Davis, U.S. Lawbooks, <http://www.uslawbooks.com>, 3/25/02]

"Man, what a GREAT site! I only wish we had the same amount of research and documentation for Canada as you do for the IRS."

[C. Givens, 3/13/02]

“I have been looking at your site and it is GREAT! I think you should get more stuff, what have you been doing? I'm JOKING! Man, I like it. And your reference to God well that is what we need more in the world and nation! GREAT job!”

[T. Bernard, 1/17/02]

“I must first start off by telling you what a wonderful website you have, it works in perfect conjunction with *The Great IRS Hoax* [book]. All I can say is that ‘you're brilliant.’ ... I've spent well over two hundred hours in the past two months researching this issue, and I've read MANY conflicting viewpoints. Your ideas and beliefs not only seem to be the strongest and best presented, they are in unison as well, and do not conflict from one page to another, as I've found in some sites and books. I also commend you for not ‘selling’ your information, as I'm sure you spent an amazing amount of time researching and writing.”

[Jim S., 1/6/2002]

“Thanks for all the time and effort you have put into this website. You truly have fulfilled the holy writ in that you love your brother as your self. God bless you.”

[J. Whitney, 12/14/2001]

"I have to say that your web site is the most extensive on the issue of Income Taxes that I [have] come across."

[Daniel, 11/21/2001]

"The information on your site I find to be extremely accurate, amazingly understandable, and a HUGE blessing to those of us in America that are getting educated on all the deception out there."

[M. Rothbauer, 9-20-2001]

"I really enjoy your website. You have links to unlimited resources. I am in full agreement with your arguments."

[J. Galaska, 8/31/2001]

"You are doing a great job with this site. The information is so powerful and informative!"

[J. Gresczyk, 8-9-2001]

"Thank you for fighting the giant monster. You, Shulz, and others are real heros. I'm inspired and preparing my fight as well. God Bless and keep it up!"

[P. Meyer, 7/28/2001]

"I have wondered for so long how someone would charge another for information of this import. Your site is a God-send and I wish to let you know that I am appreciative of it. ...I believe that there is an abundant resource of persons who wish to complain when given the opportunity but a scarce amount of those willing to complain will stand! up to the bully to see what will happen. I sincerely believe that there is a great amount of 'dirty Dancing' going on within Title 26 and have found numerous loop de-loops and dead ends trying to understand it myself. I really can't believe that no one has attempted to get the whole title thrown out as Void for Vagueness. "

[L. Wainwright, 7/7/2001]

"I laud your efforts. As a student of the constitution and a patriotic defender of our God-given rights, I am impressed and grateful for your contribution to freedom in this country. Thank you.

"I have had the pleasure of referring other, God-fearing people to your website. They also have gratitude and respect for your efforts."

[L. Austin, 7/6/2001]

"I'm sending this message from your web site; terrific! What a lot of info you have. I've visited it before and downloaded that tome [*The Great IRS Hoax* book] but don't remember if I've ever contacted you directly. Anyway, thanks for your work and for including my own work, 'The Colossal Fraud of Involuntary Perjury'...on your list."

[Pitman Buck, 5/30/2001, <http://www.pitmanbuck.net/>]

"I can't begin to thank you for all the time and information you have put into this website. It is proving most beneficial to me and is helping me greatly in understanding the true meaning of freedom. Thank you. Keep Fighting the Fight!"

[J. D. Constiner II, 5/30/2001]

"I just wanted to express my appreciation of the monumental effort you have put in to share the truth. I have been reading and hearing about this stuff for years, and now, because of your effort, I am finally starting to be able to see through the maze. Since I logged on to your web site I have not been able to stop reading..."

[Greg, 4/21/2001]

"Incredibly good work, Chris. What a service you have provided your fellow citizens of this republic. Thank you, and God bless you."

[D. Zuniga, Laredo TX, 4/12/2001]

"I just found your site...I saw your hitmeter only registering 1, so I assume it is broken! Or it should be. I am one of a growing number who have stopped filing and paying, because of the dignity I must live with. Finding this out has been an adventure and will continue to be. Thank you for this great page."

[G. Easton, 4/10/2001]

"You have by far, one of the greatest web sites I have ever had the 'right' to read and study. I stumbled across it in a search for knowledge on building codes and their application...Anyhow, I began to dig into legal resources and the like and discovered that a building permit was actually a contract forced through threat and deception. With encouraging sites like yours, I am no longer afraid to skip the permit, do my research, and secure my God-given rights to use my property as I see fit. Thanks again for the encouragement and God Bless you and yours.

As soon as I get time, I'm going to conduct an in-depth study of your tax information. That is another topic of law that disturbs me. I never have been able to figure out how I can be directly taxed (unapportioned) against my constitutional rights. Thanks for being such a diligent citizen. You would no doubt been party to signing the Constitution."

[B. Taylor, 3/30/2001]

PREFACE

“A man with an evil eye hastens after riches, and does not consider that poverty will come upon him.” Prov. 28:22

“During times of universal deceit, telling the truth becomes a revolutionary act.” George Orwell

“The 'Truth' about income taxes is so precious to the U.S. government that it must be surrounded by a bodyguard of lies.” Steadman Jackson

“If an enemy is the first person to tell you the truth, then you don't have any true friends.” Dr. James Dobson

“If you are not prepared to learn the principles and responsibilities of liberty, then be prepared to learn the principles of slavery!!”

The accuracy, truthfulness, and authority of this document is of utmost importance. Should you find any errors and especially anything that is illegal, we strongly encourage you to promptly bring them to our attention so that they may be expeditiously fixed. Our contact information is on the cover page. Please ensure that your corrections refer to the page, line number, and version of the document that you are commenting on. The version number is on the title page of the document and at the bottom of every page, as well as in the Revision History at the beginning. We wish to emphasize that any suggestions you make for improving the document should be based on your own thoroughly-researched conclusions, and not on half-baked assertions or undocumented opinions or assumptions, which we will ignore and throw away for the benefit and protection of our readers. Thank you in advance for doing your homework and taking the time to produce only quality suggestions on how to improve this document that will benefit all of our readers.

*For those of you who work for the IRS, the legal profession, the accounting profession, the tax preparation profession, or the government and who think this book, rather than the IRS, is a “Great Hoax”, we **CHALLENGE YOU** to find **EVEN ONE** inaccurate fact, claim, or statement in this very thoroughly researched document, and if you can't, then you are encouraged to join a tax freedom organization like the rest of us and “come clean” as we talk about in section 3.9. We also challenge you, as did Joe Banister, an Ex IRS Criminal Investigator (<http://freedomabovefortune.com>) who was fired for doing so, to bring the concerns raised in this book to your IRS or Treasury supervisor and ask him to refute them. We predict that if you do, you will be promptly fired rather than treated respectfully by your supervisor, and that none of your questions will ever be answered before you are fired. This is part of the IRS and government cover-up we thoroughly document in Chapter 6 of this book. That act of whistleblower retaliation alone ought to be proof enough of the fraud described in this document foisted upon us by our own dishonest and dishonorable government. We haven't yet heard a peep out of even one of you to date, as we predicted would happen in section 2.4.2 under “Plausible Deniability”. Silence is acquiescence in the legal field, so we therefore wish to thank you kindly for your confirmation of the accuracy of this document after more than 100,000 people have downloaded it and counting. We have recorded several web hits on the download page for this book both by the IRS and the Treasury and have not heard anything from our government readers that would question or discredit the contents of this book.*

We invite our readers to visit our website to download an updated version (higher version number) of this document. It is frequently updated and revised with the latest-breaking information so that it is as accurate, timely, authoritative, and useful as we can make it.

GOOD LUCK, and GOD BLESS AMERICA!

Sincerely,

SEDM
February 21, 2006

CONVENTIONS USED CONSISTENTLY THROUGHOUT THIS BOOK

CONVENTIONS:

- 1. Key to Capitalization Conventions within Laws. Whenever you are reading a particular law, including the U.S. Constitution, or a statute, the Sovereign referenced in that law, who is usually the author of the law, is referenced in the law with the first letter of its name capitalized. For instance, in the U.S. Constitution the phrase "We the People", "State", and "Citizen" are all capitalized, because these were the sovereign entities who were writing the document residing in the States. This document formed the federal government and gave it its authority. Subsequently, the federal government wrote statutes to implement the intent of the Constitution, and it became the Sovereign, but only in the context of those territories and lands ceded to it by the union states. When that federal government then refers in statutes to federal "States", for instance in 26 U.S.C. §7701(a)(10) or 4 U.S.C. §110(d), then these federal "States" are Sovereigns because they are part of the territory controlled by the Sovereign who wrote the statute, so they are capitalized. Foreign states referenced in the federal statutes then must be in lower case. The sovereign 50 union states, for example, must be in lower case in federal statutes because of this convention because they are foreign states. Capitalization is therefore always relative to who is writing the document, which is usually the Sovereign and is therefore capitalized. The exact same convention is used in the Bible, where all appellations of God are capitalized because they are sovereigns: "Jesus", "God", "Him", "His", "Father". These words aren't capitalized because they are proper names, but because the entity described is a sovereign or an agent or part of the sovereign. The only exception to this capitalization rule is in state revenue laws, where the state legislators use the same capitalization as the Internal Revenue Code for "State" in referring to federal enclaves within their territory because they want to scam money out of you. In state revenue laws, for instance in the California Revenue and Taxation Code (R&TC) sections 17018 and 6017, "State" means a federal State within the boundaries of California and described as part of the Buck Act of 1940 found in 4 U.S.C. §§105-113.
2. Terms in Quotation Marks: Whenever a term appears in quotation marks, we are using the statutory or regulatory definition of the term instead of the layman's or dictionary definition. We do this to clarify which definition we mean and to avoid creating the kind of confusion with definitions that our government and the unethical lawyers who work in it are famous for. For instance, when we use say "employee", we mean the statutory definition of that term found in 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c) rather than the common definition everyone uses, which means anyone who receives compensation for their labor. "Employees" are much more narrowly defined in the Internal Revenue Code to mean elected or appointed officers of the U.S. government only. We also put terms in quotation marks if they are new or we just introduced the term, to emphasize that we are trying to explain what the word means.
3. Quotes from Clauses in the Constitution: Whenever we quote clauses from the U.S. Constitution, we use the notation "A:S:C", for example 1:9:4:, where:
3.1. A= The Article Number. In this case "1" is being referred to above.
3.2. S=Section Number. In this case "9" is being referred to above.
3.3. C=Clause Number. In This case "4" is being referred to above.
For example, "1:9:4" appearing in the book would mean Article 1, Section 9, Clause 4 of the U.S. Constitution.
4. Quotes from Thomas Jefferson: Most of the quotes from Thomas Jefferson appearing throughout the document were derived from the web page at http://famguardian.org/Subjects/PoliticsLiberty/ThomasJefferson/jeffcont.htm. The notation used after each quote in the book is explained there, as well as the source of the quote.

TABLE OF CONTENTS

"Ye Shall Know the Truth and the Truth Shall Make You Free!" John 8:32

Page
TESTIMONIALS: WHAT PEOPLE ARE SAYING..... 1
PREFACE 6

1	TABLE OF CONTENTS.....	7
2	TABLE OF AUTHORITIES	15
3	INDEX	32
4	REVISION HISTORY.....	35
5	1. INTRODUCTION	1-1
6	1.1 Summary of the Purpose of This Document.....	1-2
7	1.2 Intended Audience	1-4
8	1.3 Why Religious people can't remain passive and must commit themselves to reform and	
9	action	1-5
10	1.4 Why Should I Believe This Book or Your Website?	1-10
11	1.4.1 Mission Statement.....	1-11
12	1.4.2 Motivation and Inspiration.....	1-27
13	1.4.3 Ministry.....	1-27
14	1.4.4 Schooling	1-30
15	1.4.5 Criticism	1-31
16	1.4.6 Pricing.....	1-32
17	1.4.7 Frequently Asked Questions About Us.....	1-33
18	1.4.7.1 Question 1: Do you file 1040 forms?	1-33
19	1.4.7.2 Question 2: Do you have any court cites favorable to your position?	1-33
20	1.4.7.3 Question 5: Do you have to quote the Bible so much?.....	1-36
21	1.4.7.4 Question 6: Aren't you endangering yourself by criticizing government?.....	1-36
22	1.4.7.5 Question 7: How come I can't select or copy text from the electronic version of this	
23	document?	1-38
24	1.4.7.6 Question 8: I'm afraid to act on the contents of this book. What should I do?.....	1-38
25	2. IRS STRATEGIES AND TACTICS: KNOW YOUR OPPONENT	2-1
26	2.1 IRS Origins and Mission	2-3
27	2.1.1 Short History of the IRS	2-4
28	2.1.1.1 Organic Act	2-4
29	2.1.1.2 Internal Taxation	2-4
30	2.1.1.3 Background and Evolution of Present Organization	2-4
31	2.1.1.4 Reorganization Plan No. 1 of 1952 and Other Changes	2-5
32	2.1.2 Service Organization.....	2-6
33	2.1.3 The Internal Revenue Service ("IRS") is NOT an organization within the U.S.	
34	Department of the Treasury	2-6
35	2.1.4 If <i>not</i> an organization within the U.S. Department of the Treasury , then what exactly is	
36	the IRS?	2-7
37	2.1.5 By what legal authority, if any, has the IRS established offices <i>inside</i> the 50 States of the	
38	Union?.....	2-8
39	2.1.6 Can IRS legally show "Department of the Treasury" on their outgoing mail?	2-8
40	2.1.7 Does the IRS use the Treasury Seal?	2-8
41	2.1.8 Why does IRS Form 1040 not require a Notary Public to notarize a taxpayer's	
42	signature?.....	2-8
43	2.1.9 IRS Mission Statement and Authority	2-9
44	2.1.10 IRS is a Terrorist Organization by the Government's Own Definition	2-10
45	2.1.11 The U.S. Department of Justice Does Not Have power of attorney to represent the IRS in	
46	federal court	2-17
47	2.1.12 Internal Revenue districts include only the federal zone and not states of the Union ...	2-18
48	2.1.13 IRS Agents are NOT federal "employees": They are "independent consultants"	2-20
49	2.2 Jurisdiction and Authority of IRS Agents	2-21

1	2.3 IRS Fails First Time Audit	2-24
2	2.4 IRS Lies and Obfuscation	2-25
3	2.4.1 Fraudulent/Inaccurate/Deceptive IRS Publications	2-25
4	2.4.2 "Plausible Deniability"	2-26
5	2.4.3 Just the Facts	2-27
6	2.4.4 "Taxes are what we pay for a civilized society. "	2-30
7	2.4.5 Income Taxes are Voluntary	2-30
8	2.5 A Message for Employees of the Internal Revenue Service	2-31
9	2.6 IRS Doctoring of Tax Returns (Fraud) and Individual Master Files (IMFs)	2-33
10	2.7 Telephone Support Games	2-33
11	2.8 District Office Games	2-34
12	2.9 Tax Terrorism and "Misenforcement"	2-35
13	2.9.1 What To Do When the IRS Comes Knocking	2-35
14	2.9.2 Anonymous Harassment	2-39
15	2.9.3 IRS "Alien" Destruction	2-40
16	2.9.4 Encouraging Employer Withholding "Misrepresentation"	2-41
17	2.9.5 Fraudulent Assessments.....	2-42
18	2.9.5.1 The "Substitute for Return"	2-42
19	2.9.5.2 Falsification of IMF and BMF records: The chief IRS tool of illegal extortion	2-43
20	2.9.5.3 The 23C Assessment Form.....	2-45
21	2.9.6 Taxpayer Penalties and Interest	2-48
22	2.9.7 Employer Penalties and Interest.....	2-49
23	2.9.7.1 Removal of Penalty	2-50
24	2.9.7.2 Erroneous Written Advice from IRS	2-50
25	2.9.7.3 Interest Rates for Overpayment or Underpayment of Taxes	2-50
26	2.9.7.4 Interest Reduced	2-51
27	2.9.7.5 26 U.S.C. §6682 Penalties: Underreporting of income by an Employer	2-51
28	2.9.8 Notice of Deficiency	2-52
29	2.9.9 Examination Meeting.....	2-54
30	2.9.10 Massive Violations of the Fair Debt Collection Practices Act (FDCPA).....	2-54
31	2.9.11 Violation of Due Process of Law.....	2-55
32	2.9.11.1 The IRS Publication 1 reveals your rights oh, really?	2-56
33	2.9.11.2 The Continuing search for Due Process of Law	2-56
34	2.9.11.3 Tax Court Arrogance.....	2-57
35	2.9.11.4 The Missing Statutory Authority	2-57
36	2.9.11.5 A New Direction.....	2-57
37	2.9.11.6 IRS Presumptions and Due Process.....	2-58
38	2.9.11.7 The Examination Process	2-62
39	2.9.11.8 A Caseworker Shared this with Us.....	2-63
40	2.9.11.9 IRS Hiding of Evidence.....	2-65
41	2.9.12 Referral and Request for Technical Advice.....	2-65
42	2.9.13 Subpoena of Clients, Friends, and Relatives	2-65
43	2.9.14 Assets Search: IRS Electronic Robbery.....	2-66
44	2.9.15 Unwanted Confiscation/Search of Taxpayer Records	2-67
45	2.9.16 Prosecution for Willful Failure to File.....	2-67
46	2.9.17 Tax Court	2-68
47	2.9.17.1 Aiello v. Commissioner.....	2-68
48	2.9.17.2 Williams v. Commissioner	2-69
49	2.9.17.3 Solomon v. Commissioner	2-70
50	2.9.18 Appeals	2-72
51	2.9.19 Litigation Tactics	2-72
52	2.9.19.1 Stacking the Deck During Jury Selection	2-73
53	2.9.20 Tax Levies	2-74
54	2.9.20.1 Who is subject to Tax Levy?	2-74

1	2.9.20.2	Military Retirement Pay is Exempt from Tax Levy	2-82
2	2.9.21	Seizure of Property	2-82
3	2.9.22	Auctions of Taxpayer Property	2-85
4	2.10	Secret Law.....	2-85
5	2.11	IRS (and Congressional) Hypocrisy and Arrogance.....	2-87
6	2.12	Statistics On IRS Behavior	2-98
7	2.12.1	Audits.....	2-98
8	2.12.2	Collection activity	2-99
9	2.12.3	Federal Tax Prosecutions.....	2-100
10	2.12.4	Criminal Enforcement.....	2-100
11	2.13	Documentation of IRS Rules and Procedures	2-101
12	3.	RESPONDING TO FEDERAL AND STATE TAX CORRESPONDENCE..	3-1
13	3.1	Importance of Responding Promptly and Properly	3-3
14	3.2	Getting prepared	3-3
15	3.2.1	Organizing Your Casefile	3-3
16	3.2.2	Minimizing the physical size of your casefile	3-3
17	3.2.3	Finding out who to write and their contact information	3-4
18	3.2.4	Learning how to use a Word Processing Program.....	3-4
19	3.2.5	Getting educated	3-4
20	3.2.6	IMPORTANT: Maintain an electronic copy of your entire administrative record on CD or DVD.....	3-6
21	3.3	How to Write a Good Response Letter	3-6
22	3.3.1	IMPORTANT: Understand and avoid all presumptions!	3-7
23	3.3.2	Organization and Mandatory elements	3-8
24	3.3.3	Stick to facts and evidence and be very rational and organized	3-11
25	3.3.4	Attaching government forms to your response: Watch out!	3-12
26	3.3.5	Electronically modifying government tax forms	3-16
27	3.3.6	Attaching Exhibits	3-16
28	3.3.7	The Jurat Statement/Authentication.....	3-17
29	3.3.8	Proof of Mailing/Delivery	3-18
30	3.3.9	Things you SHOULDN'T do in response letters.....	3-19
31	3.3.10	Submitting Powers of Attorney to IRS	3-20
32	3.4	Response Letter Follow-Up	3-20
33	3.4.1	Getting your response letter noticed by the recipient	3-21
34	3.4.2	Notices of Fault and opportunity to cure	3-22
35	3.4.3	Notices of Default.....	3-22
36	3.4.4	What to do when your response is ignored.....	3-23
37	3.5	Income Tax Withholding and Reporting.....	3-24
38	3.5.1	Background on the W-2 form	3-24
39	3.5.2	Legal authority for Withholding	3-26
40	3.5.3	Authority for W-4 Withholding Agreements.....	3-31
41	3.5.3.1	Presidential delegation of authority to the Secretary of Treasury.....	3-31
42	3.5.3.2	Delegation of authority from the Secretary of Treasury to the Fiscal Assistant Secretary .	3-32
43	3.5.3.3	Delegation of authority from the Fiscal Assistant Secretary to the Commissioner, Financial Management Service	3-33
44	3.5.3.4	Delegation of Authority to IRS for collections under the Treasury Financial Manual....	3-34
45	3.5.3.5	IRS Publication 15, Employer's Circular E.....	3-34
46	3.5.3.6	Treasury Financial Manual.....	3-35
47	3.5.3.7	31 C.F.R. Part 215: Withholding of District of Columbia, State, City and County Income or Employment Taxes by Federal Agencies	3-35
48	3.5.3.8	The District of Columbia Code	3-36
49			
50			
51			
52			

1	3.5.4	Further information on employer withholding	3-38
2	3.6	Tax Enforcement.....	3-38
3	3.6.1	Federal enforcement authority	3-39
4	3.6.2	State enforcement authority	3-40
5	3.6.3	Primer on state tax liens.....	3-42
6	3.7	State Response Letter Reference	3-45
7	3.7.1	General State Income Tax “Scheme”	3-45
8	3.7.2	Why All States depend on Federal Determination to Tax You	3-50
9	3.7.2.1	Overview	3-50
10	3.7.2.2	State Tax Agreements.....	3-57
11	3.7.2.3	Sample State Tax Agreement: New Jersey.....	3-57
12	3.7.3	Example: How California illegally enforces personal income taxes	3-65
13	3.7.4	Summary of State Taxation Statutes.....	3-67
14	3.7.5	Detailed state taxation information.....	3-71
15	3.8	Using Canned Response Letters as a Starting Point.....	3-71
16	3.9	Federal Notice and Letter Index.....	3-71
17	4.	FLAWED TAX ARGUMENTS TO AVOID	4-1
18	4.1	Popular argumentation techniques of tax honesty opponents	4-4
19	4.1.1	Abuse of the rules of statutory construction and interpretation	4-7
20	4.1.1.1	“Expressio unius est exclusio alterius”	4-7
21	4.1.1.2	“Ejusdem generis”	4-9
22	4.1.2	Deception using “Words of art”	4-10
23	4.1.3	Presumption in court rulings	4-13
24	4.1.4	Misapplying case law.....	4-13
25	4.1.5	Presumption in interactions with IRS and tax professionals.....	4-15
26	4.1.6	Avoiding discussion of hot topics.....	4-15
27	4.1.7	Abuse of the rules of evidence during litigation.....	4-16
28	4.1.8	Making cases unpublished during litigation	4-16
29	4.1.9	Abusing the word “frivolous”	4-16
30	4.1.10	Personalizing discussions	4-17
31	4.1.11	False or misleading IRS publications and telephone support	4-17
32	4.1.12	Negative Peer pressure.....	4-20
33	4.1.13	Publicizing bad court rulings	4-21
34	4.1.14	Promoting insecurity, uncertainty, and lack of confidence if truth is revealed.....	4-21
35	4.2	Summary of Flawed Arguments	4-21
36	4.3	Rebutted Government and Legal Profession Propaganda.....	4-21
37	4.3.1	Rebutted Version of the IRS Pamphlet “The Truth About Frivolous Tax Arguments”	4-21
38	4.3.2	Rebutted Version of Congressional Research Service Report 97-59A entitled “Frequently Asked Questions Concerning the Federal Income Tax”	4-22
39	4.3.3	Rebutted Version of Dan Evans “Tax Resister FAQ”	4-22
40			
41	5.	FEDERAL TAX LITIGATION FUNDAMENTALS	5-1
42	5.1	Quotes on Trial by Jury.....	5-3
43	5.2	Why Federal Courts Are Too Corrupted in Most Cases to Try the Issues Raised in this Book.....	5-3
44			
45	5.3	Federal Judicial Process	5-9
46	5.3.1	How Do Federal Judges Get Selected?.....	5-9
47	5.3.2	The Role of the Courts.....	5-10
48	5.3.3	An Adversarial System	5-10
49	5.3.4	Fees and the Costs of Litigation.....	5-10
50	5.3.5	Procedural Rules for Conducting Litigation	5-11

1	5.3.6	Civil Cases	5-11
2	5.3.7	Criminal Cases	5-12
3	5.3.8	Common law versus commercial law	5-13
4	5.4	Categories of Jurisdiction.....	5-15
5	5.4.1	Subject Matter Jurisdiction	5-15
6	5.4.2	“General” versus “limited” jurisdiction	5-16
7	5.4.3	Federal Subject Matter Jurisdiction	5-17
8	5.4.4	Personal (“in personam”) jurisdiction.....	5-18
9	5.5	Jurisdictional basis.....	5-18
10	5.5.1	Service within state as jurisdictional basis.....	5-18
11	5.5.2	Corporate “presence” doctrine	5-19
12	5.5.3	Domicile as jurisdictional basis	5-20
13	5.5.4	Agency as jurisdictional basis.....	5-21
14	5.5.5	Consent as jurisdictional basis	5-21
15	5.5.6	Longarm jurisdiction.....	5-22
16	5.6	Authorities on Jurisdiction of Federal Courts.....	5-24
17	5.6.1	Federal Crimes	5-24
18	5.6.2	Territorial Jurisdiction	5-24
19	5.6.3	Government of Men.....	5-29
20	5.6.4	Affect of Emergency Powers on Jurisdiction	5-30
21	5.6.5	Types of Courts.....	5-31
22	5.6.6	Article I Legislative and Article IV Territorial Courts: “United States District Courts”.....	5-34
23	5.6.7	Article III Constitutional District Courts: “District Court(s) of the United States”	5-35
24	5.6.8	Statutory Authority of United States Courts	5-36
25	5.6.9	Examples of Federal Courts Exceeding their Federal Zone Jurisdiction.....	5-36
26	5.6.10	Flawed Arguments About the Federal Courts	5-37
27	5.6.11	Exclusive Federal Jurisdiction	5-37
28	5.6.12	Article III Judges	5-38
29	5.7	History of Federal Territorial Jurisdiction.....	5-38
30	5.8	Basis for Claims/Redress Against the Government Involving Wrongful Taking of Taxes	5-49
31		5-49	
32	5.8.1	Elements of any Legal Case or Controversy.....	5-49
33	5.8.2	Tax Case Elements and Procedure.....	5-52
34	5.8.3	Summary of Relevant Statutes that Form the Basis for a Claim	5-54
35	5.8.4	Elements of A Civil or Criminal Claim	5-69
36	5.8.5	Redress under federal law	5-69
37	5.8.5.1	26 U.S.C. §7214: Crimes of Agents and Revenue Officers.....	5-69
38	5.8.5.2	Cannot use Federal Tort Claims Act, 28 U.S.C., Chapter 171	5-70
39	5.8.5.3	26 U.S.C. §1726(a)(1): Sovereign Immunity Surrendered in the case of Wrongful Levy .	5-70
40		70	
41	5.8.6	Statute of Limitations for Criminal Violations of the Tax Code (26 U.S.C. §6531)	5-70
42	5.9	Tax Litigation Venues/Courts: “Forum Shopping”.....	5-71
43	5.9.1	IRS	5-75
44	5.9.2	U.S. Tax Court.....	5-75
45	5.9.3	U.S. District Court	5-76
46	5.9.4	U.S. Court of Appeals/Circuit Courts	5-76
47	5.9.5	U.S. Court of Federal Claims.....	5-77
48	5.9.6	U.S. Supreme Court	5-77
49	5.10	Proper Service of Legal Process on the U.S. Government	5-77
50	5.11	Legal etiquette and research	5-79
51	5.11.1	Courtroom etiquette	5-79
52	5.11.2	Compulsory Production Of Documents.....	5-79

1 5.11.3 Case and Code Citations 5-85

2 5.11.3.1 Cases..... 5-85

3 5.11.3.2 Codes..... 5-86

4 5.11.3.3 Rules of Citation..... 5-86

5 5.11.3.4 Sources for Abbreviations 5-86

6 5.11.4 How to Shepardize..... 5-86

7 5.11.4.1 Introduction 5-86

8 5.11.4.2 Analysis Codes 5-87

9 5.11.4.3 Definitions 5-88

10 5.11.4.4 Procedure to Shepardize 5-89

11 5.11.4.5 Interpreting the Citation Information You Find 5-89

12 5.11.4.5.1 Parallel Citations..... 5-89

13 5.11.4.5.2 History Letters 5-90

14 5.11.4.5.3 Treatment Letters..... 5-90

15 5.11.4.5.4 Headnote Numbers 5-90

16 5.11.4.5.5 Docket Numbers 5-91

17 5.11.4.5.6 Divisions Within a Citator 5-91

18 5.11.4.6 Shepardizing Statutes 5-91

19 5.11.4.7 Research Steps..... 5-92

20 5.11.4.8 Update Service..... 5-92

21 5.11.4.9 Case Names Citators..... 5-92

22 5.11.4.10 Research Example 5-92

23 5.11.4.11 Headnote Numbers – An Example 5-93

24 **5.12 How the Federal Judiciary Stole the Right to Petition: Judicial Arrogance and Bias**

25 **Against the Right to Petition 5-93**

26 5.12.1 Introduction..... 5-94

27 5.12.2 The History Of Judicial Arrogance to Four Central Aspects of the Petition Clause 5-95

28 5.12.2.1 Aspect One: The Right of Petition for Redress vs. Sovereign Immunity 5-95

29 5.12.2.2 Aspect Two: Judicially Created Personal & Official Immunity 5-99

30 5.12.2.3 Aspect Three: Political Persecution For Exercising Petition Rights..... 5-102

31 5.12.2.4 Aspect Four: The Judicial Contempt for Petitioning To Redress Grievances with

32 Government In Federal Court..... 5-109

33 5.12.3 The Dual Meaning of the Petition Clause: Procedural vs. Substantive 5-111

34 5.12.4 The Judiciary Is Organized to Avoid Substantive Redress Of Constitutional Grievances

35 and Reasonable Explanation of Unredressability 5-115

36 5.12.5 Conclusion 5-117

37 **6. RESPONSE LETTER TEMPLATES 6-1**

38 **6.1 Federal Response Letters 6-2**

39 6.1.1 Request to File Returns 6-2

40 6.1.2 Assessments and Proposed Assessments 6-2

41 6.1.3 Penalties..... 6-2

42 6.1.4 Private Debt Collectors 6-2

43 **6.2 State Response Letters..... 6-3**

44 6.2.1 Request to File Returns 6-3

45 6.2.2 Assessments and Proposed Assessments 6-4

46 6.2.3 Penalties..... 6-4

47 6.2.4 Private Debt Collectors 6-4

48 **7. RESOURCES FOR TAX FRAUD FIGHTERS 7-1**

49 **7.1 Websites 7-2**

50 **7.2 Books and Publications..... 7-4**

51 **8. DEFINITIONS 8-1**

LIST OF TABLES

		Page
2		
3	Table 2-1: Authority of Internal Revenue Agents	2-24
4	Table 2-2: Taxpayer Penalties reference	2-48
5	Table 2-3: Employer Penalties reference.....	2-49
6	Table 2-4: Employer Penalties	2-49
7	Table 2-5: Interest Rates for Overpayment or Underpayment of Employment Taxes	2-51
8	Table 2-6: IRS Hypocrisy in Action (with the blessing and support of YOUR Congressman!)	2-89
9	Table 2-7: IRS "Face-to-Face" District Audits of Individual Income Tax Returns	2-98
10	Table 2-8: IRS Office of Examination Staff (average positions realized).....	2-98
11	Table 2-9: IRS District vs Service Center Audits Fiscal Year 1999.....	2-99
12	Table 2-10: IRS Collection Enforcement	2-99
13	Table 2-11: Total Federal Tax Prosecutions According to U.S. Courts	2-100
14	Table 2-12: Outcome of IRS Criminal Investigations	2-100
15	Table 3-1: Correspondence with response time limits	3-3
16	Table 3-2: Treacherous words to watch out for, and their meaning within Subtitle A of the Internal Revenue Code	3-13
17	Table 3-3: Types of perjury statements	3-17
18	Table 3-4: Federal enforcement authority	3-39
19	Table 3-5: Federal and California state income tax filing requirements for natural persons by residency and citizenship.....	3-48
20	Table 3-6: Summary of State Tax Information.....	3-68
21	Table 5-1: Claims required to Prosecute for unlawful collecting of tax	5-55
22	Table 5-2: Statutes of Limitation for Filing Suits.....	5-71
23	Table 5-3: Civil Tax Litigation Comparison of Courts	5-72
24	Table 5-4: Where to file your suit	5-73
25	Table 5-5: Tax Litigation Venues.....	5-74
26	Table 7-1: Websites.....	7-2
27	Table 7-2: Books and Publications.....	7-4
28	Table 8-1: Summary of meaning of "state" and "State"	8-9
29		

TABLE OF AUTHORITIES

The authorities indicated below describe where specific cases, statutes, and regulations are cited within this book. Additional very useful and helpful authorities may be found on our website at:

<http://famguardian.org/TaxFreedom/FormsInstr.htm>

by clicking on AUTHORITIES or CITES BY TOPIC in the upper left hand corner of the page.

Page

CONSTITUTIONAL PROVISIONS

14th Amendment	8-3
16th amendment	2-5
Article 1, Section 10	1-17, 2-12
Article 1, Section 8, Clause 1	2-21, 3-39
Article 1, Section 8, Clause 17	5-75
Article 1, Section 9, Clause 4	7
Article 4, Section 4	2-21, 3-46, 3-47, 3-51
Article IV, Section 2, Clause 1	8-10
Article IV, Section 4	2-6
Federalist paper #45	5-4
Fourteenth Amendment	8-1
Fourth and Fifth Amendment	4-11
Sixteenth Amendment	2-27, 4-3, 4-15, 4-19, 5-4, 5-8
Sixth Amendment	2-61, 5-4, 5-50, 5-51, 5-52, 5-125
U.S. Constitution Article IV, Section 2	8-10

STATUTES

1 U.S.C. §204	1-2, 8-5
12 Stat 432	2-4
12 Stat. 432	2-21
15 U.S.C. § 1604	2-59
15 U.S.C. §1601	2-45, 3-10
15 U.S.C. §1692c(b)	2-54
15 U.S.C. §1692d(1)	2-54
15 U.S.C. §1692d(6)	2-54
15 U.S.C. §1692e(1)	2-54
15 U.S.C. §1692e(10)	2-55
15 U.S.C. §1692e(4)	2-55
15 U.S.C. §1692e(5)	2-55
15 U.S.C. §1692e(7)	2-55
15 U.S.C. §1692e(9)	2-55
15 U.S.C. §1692g(a)(3)	6-2, 6-4
15 U.S.C. §1692g(b)	2-55
15 U.S.C. §4	5-37
15 U.S.C. §78aa	5-37
15 U.S.C. Chapter 41, subchapter V	2-54
18 U.S.C. §§1510, 1512, 1513	1-14
18 U.S.C. §1018	5-57, 5-62
18 U.S.C. §1341	2-12, 5-37, 5-64, 5-63
18 U.S.C. §1346	2-12
18 U.S.C. §1503	5-125

1	18 U.S.C. §1513	5-57
2	18 U.S.C. §1581;	5-66
3	18 U.S.C. §1593(b)	3-23
4	18 U.S.C. §1901	5-57, 5-70
5	18 U.S.C. §1957	5-55
6	18 U.S.C. §1961	2-8
7	18 U.S.C. §208	1-12, 1-35
8	18 U.S.C. §2113	5-37
9	18 U.S.C. §2236	5-58
10	18 U.S.C. §225	1-38, 5-66
11	18 U.S.C. §2314	5-37
12	18 U.S.C. §2315	5-62
13	18 U.S.C. §241	5-56
14	18 U.S.C. §245	5-56
15	18 U.S.C. §3	3-21, 3-26
16	18 U.S.C. §3231	5-46
17	18 U.S.C. §3238	5-25
18	18 U.S.C. §4	3-21
19	18 U.S.C. §5	5-46
20	18 U.S.C. §872	1-38, 5-56
21	18 U.S.C. §873	5-57
22	18 U.S.C. §876	5-57
23	18 U.S.C. §880	5-56
24	18 U.S.C. Chapter 73: Obstructing Justice	2-12
25	18 U.S.C. Part I, Chapt. 113B	2-13
26	19 U.S.C. §401	5-38
27	26 U.S.C. §§6671-6715	2-19
28	26 U.S.C. §§7200-7217	2-19
29	26 U.S.C. §1313(b)	1-2
30	26 U.S.C. §1441	2-60
31	26 U.S.C. §1461	3-24
32	26 U.S.C. §162	1-5
33	26 U.S.C. §1726(a)(1)	5-70
34	26 U.S.C. §1746(1)	3-17
35	26 U.S.C. §1746(2)	3-17
36	26 U.S.C. §32	1-5
37	26 U.S.C. §3401	8-3
38	26 U.S.C. §3401(c)	7, 3-11, 3-13, 3-25, 3-66, 4-11
39	26 U.S.C. §3401(c)	1-5
40	26 U.S.C. §3401(c) and (d)	3-27
41	26 U.S.C. §3401(d)	3-13
42	26 U.S.C. §5203	2-24
43	26 U.S.C. §5520(a)	3-56
44	26 U.S.C. §5520a	3-54
45	26 U.S.C. §5557	2-24
46	26 U.S.C. §6001	2-93
47	26 U.S.C. §6020(b)	2-42, 2-67
48	26 U.S.C. §6109	3-8, 3-46
49	26 U.S.C. §6304	2-54
50	26 U.S.C. §6361	3-52
51	26 U.S.C. §6700	1-4, 2-14
52	26 U.S.C. §6901	3-15
53	26 U.S.C. §7001	3-9
54	26 U.S.C. §7201	1-4, 5-25
55	26 U.S.C. §7203	2-16, 2-93, 5-25
56	26 U.S.C. §7214	2-91, 5-55, 5-69
57	26 U.S.C. §7302	5-64
58	26 U.S.C. §7421	3-43

1	26 U.S.C. §7432	5-65
2	26 U.S.C. §7441	5-73
3	26 U.S.C. §7443(e).....	5-73
4	26 U.S.C. §7521	2-62
5	26 U.S.C. §7601	2-18, 2-20, 5-79
6	26 U.S.C. §7608	2-21, 2-24, 2-38
7	26 U.S.C. §7621	2-6, 2-18, 2-19, 2-59
8	26 U.S.C. §7701	7, 2-59, 8-4, 8-8
9	26 U.S.C. §7701(26)	4-11
10	26 U.S.C. §7701(a)(..... 3-14, 3-66	
11	26 U.S.C. §7701(a)(10)	3-36
12	26 U.S.C. §7701(a)(12)(A).....	2-6, 2-20
13	26 U.S.C. §7701(a)(12)(B).....	2-6
14	26 U.S.C. §7701(a)(26)	3-14, 4-8, 8-7
15	26 U.S.C. §7701(a)(30)	1-5, 3-14, 3-46, 3-47, 5-25, 8-14
16	26 U.S.C. §7701(a)(39)	2-18
17	26 U.S.C. §7701(a)(9) and (a)(10)	1-34
18	26 U.S.C. §7701(b)(1)(A)	1-5, 3-13, 3-14, 3-48
19	26 U.S.C. §7701(b)(1)(B).....	3-9, 3-11, 3-13, 4-13
20	26 U.S.C. §7701(c)	3-13
21	26 U.S.C. §7802	2-9
22	26 U.S.C. §7804	2-7
23	26 U.S.C. §861	2-15, 2-16, 2-17, 2-54, 2-65, 2-68, 2-69, 2-70, 2-71, 2-86, 2-87
24	26 U.S.C. §861(b)	2-15, 2-16, 2-17, 2-86, 2-87
25	26 U.S.C. §864(b)	3-14
26	27 U.S.C. §201	8-4
27	28 U.S.C. §133	5-9
28	28 U.S.C. §1333	5-37
29	28 U.S.C. §1334	5-37
30	28 U.S.C. §1338(a).....	5-37
31	28 U.S.C. §134	5-10
32	28 U.S.C. §134(a).....	4-10, 5-7
33	28 U.S.C. §144	1-35, 5-5, 5-8
34	28 U.S.C. §171	5-77
35	28 U.S.C. §1746	2-8, 3-17, 3-20, 4-13, 5-26
36	28 U.S.C. §1746(2)	4-13, 5-26
37	28 U.S.C. §2674	5-99
38	28 U.S.C. §2680(h)	5-70
39	28 U.S.C. §2680(k)	5-70
40	28 U.S.C. §3002(15)(A).....	1-17
41	28 U.S.C. §44	5-10
42	28 U.S.C. §44(b)	4-10, 5-7
43	28 U.S.C. §453	5-38
44	28 U.S.C. §455	1-35, 5-5, 5-8, 5-66
45	28 U.S.C. §88	5-34
46	28 U.S.C. §91	5-34
47	29 U.S.C. §1132(e)(1)	5-38
48	3 U.S.C. §301	2-6, 2-18
49	31 U.S.C. § 3702	2-6
50	31 U.S.C. §301(d)	3-32
51	31 U.S.C. §301(f)(2)	2-6, 2-17
52	31 U.S.C. §306	3-32
53	31 U.S.C. §321(d)	3-24
54	31 U.S.C. §333	2-8
55	4 U.S.C. §§71 & 72	2-18
56	4 U.S.C. §105 through 111.....	3-46
57	4 U.S.C. §106	3-46
58	4 U.S.C. §110(d)	7, 3-27, 3-46, 3-50, 4-11, 8-8

1	4 U.S.C. §111	3-26, 3-27, 3-29, 3-31
2	4 U.S.C. §72	3-66
3	40 U.S.C. §§3111 and 3112	3-11
4	40 U.S.C. §255	3-11, 5-4
5	40 U.S.C. §3112(c)	3-17
6	42 U.S.C. §1983	3-23, 5-37, 5-112
7	44 U.S.C. § 1505(a)	2-6
8	44 U.S.C. §1505(a)	2-19
9	44 U.S.C. §1510	2-19
10	48 U.S.C. §1421b	8-1, 8-14
11	49 Stat. 977	8-4
12	5 U.S.C. § 5517	3-50
13	5 U.S.C. §2302(b)(8)	1-38
14	5 U.S.C. §551	5-86
15	5 U.S.C. §551(1)(C)	2-17
16	5 U.S.C. §5516	3-29, 3-30, 3-31, 3-32, 3-33, 3-34
17	5 U.S.C. §5517	3-30, 3-50
18	5 U.S.C. §5520	3-30, 3-31, 3-50
19	5 U.S.C. §556(d)	2-35, 3-9
20	53 Stat. 1	2-21
21	8 U.S.C. §1101(a)(21)	1-34, 8-10
22	8 U.S.C. §1101(a)(22)	8-7
23	8 U.S.C. §1101(a)(22)(B)	8-6, 8-7, 8-10, 8-13
24	8 U.S.C. §1324b(a)(3)(A)	3-46
25	8 U.S.C. §1401	1-5, 3-13, 3-14, 3-47, 3-48, 3-49, 4-13, 5-4, 5-8, 8-1, 8-7, 8-8, 8-13
26	8 U.S.C. §1408	8-1
27	8 U.S.C. §1408(2)	8-10
28	8 U.S.C. §1452	8-6, 8-10
29	Administrative Procedures Act	2-17, 2-62, 2-64, 2-90, 2-91, 5-51, 5-75
30	Administrative Procedures Act, 5 U.S.C. §556(d)	3-6, 3-10, 3-11
31	Bankruptcy Code §101	8-6
32	Buck Act	7, 3-26, 3-27, 3-40, 3-46
33	Cal.CCP 697.320	3-44
34	Calif.Civil Code, §22	8-5
35	California Revenue and Taxation Code (R & TC)	3-43
36	California Revenue and Taxation Code, Section 17018	8-9
37	California Revenue and Taxation Code, Section 6017	8-9
38	Consumer Credit Protection Act (15 U.S.C. 1673)	3-55
39	Fair Debt Collection Practices Act (FDCPA), 15 U.S.C. Chapter 41, Subchapter V	6-2, 6-4
40	Fair Debt Collection Practices Act (FDCPA), Public Law 104-208, 110 Stat. 3009	2-54
41	IRS Restructuring and Reform Act of 1998	2-18, 2-62, 3-10, 5-53, 8-7
42	IRS Restructuring and Reform Act of 1998, 112 Stat. 687, section 3466	2-45, 3-10
43	IRS Restructuring and Reform Act of 1998, section 3466	2-54
44	Model Penal Code, §212.5	8-1
45	Pub. L. 91-172	2-84
46	Public Law 104-208	2-45, 3-10
47	Public Law 104-316	2-6
48	Public law 97-258 §5(b), Sept 13, 1982, 96 Stat. 1068, 1085	8-4
49	Revenue Act of 1813	2-4
50	Revenue Act of 1921	2-15, 2-16, 2-71
51	Revenue Act of 1939	2-20, 2-21
52	Revenue Act of 1939, 53 Stat. 489	2-20
53	Rules of Decision Act, 28 U.S.C. §1652	1-34
54	Social Security Act (42 U.S.C. 659)	3-55
55	Social Security Act (42 U.S.C. 662(g))	3-55
56	Title 48 of the U.S. Code	8-10
57	Uniform Commercial Code Section 1-201	3-30
58	US Statues at Large	8-4

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54

REGULATIONS

19 C.F.R. Part 1012-19

26 C.F.R. § 1.863-1(c).....2-31

26 C.F.R. §§ 1.861-1(a)(1).....2-16

26 C.F.R. §1.1-18-13

26 C.F.R. §1.1-1(a)(2)(ii) 2-18, 4-13, 8-8

26 C.F.R. §1.1441-1(c)(3).....8-8

26 C.F.R. §1.312-62-16

26 C.F.R. §1.469-93-14

26 C.F.R. §1.60202-42

26 C.F.R. §1.6662-4(d)(2).....2-61

26 C.F.R. §1.6664-42-60

26 C.F.R. §1.861-8 2-15, 2-16, 2-17, 2-58, 2-59, 2-60, 2-65, 2-70, 2-71, 2-86, 2-87

26 C.F.R. §1.861-8(a)(3).....2-15

26 C.F.R. §1.861-8T(d)(2)(ii)2-15

26 C.F.R. §1.911-2(h) 3-13, 5-26

26 C.F.R. §301.6109-1(d)(3)..... 3-8, 3-14

26 C.F.R. §301.6203-1 2-47, 3-11, 5-53

26 C.F.R. §301.6671-1(b) 2-48, 2-49

26 C.F.R. §301.7601-12-18

26 C.F.R. §31.3121(e)-12-7

26 C.F.R. §31.3401(a)-3 3-11, 3-15, 3-25, 3-41, 3-66

26 C.F.R. §31.3401(c)-1 1-5, 3-11, 3-25

26 C.F.R. §31.3401(c)7

26 C.F.R. §601.1012-20

26 C.F.R. §601.105 2-62, 2-65

26 C.F.R. §601.4012-59

26 C.F.R. §601.7022-19

26 C.F.R. §601.702(ii).....5-4

26 C.F.R. §612-41

26 C.F.R. Part 12-42

26 C.F.R. Part 2153-52

27 C.F.R. §26.11 2-7, 2-20

31 C.F.R. §2153-51

31 C.F.R. §215.13(c)3-38

31 C.F.R. §215.43-38

31 C.F.R. Part 215 3-33, 3-35, 3-36

42 F.R. 317593-31

42 F.R. 33731, July 1, 1977, as amended at 55 F.R. 3590, Feb. 2, 1990; 55 F.R. 7494, Mar. 2, 19903-53

Code of Federal Regulations, Title 26.....8-5

Federal Register publication, 67 F.R. 7460 dated 2/19/20023-29

Parallel Table of Authorities and Rules.....2-19

RULES

Fed.R.Civil P. 8(c).....8-3

Federal Rule of Civil Procedure (F.R.C.P.), Rule #45-78

Federal Rule of Civil Procedure 115-9

Federal Rule of Civil Procedure 17(b)1-34

Federal Rule of Criminal Procedure 54(c) prior to Dec. 20025-24

Federal Rule of Evidence 902(4).....3-19

Federal Rule of Evidence 902(8).....3-19

Federal Rule of Evidence Rule 902.....3-24

1	Federal Rules of Criminal Procedure	2-68, 5-11, 5-13, 5-64
2	Federal Rules of Criminal Procedure, Rule 26, Notes of Advisory Committee on Rules, paragraph 2	5-24
3	Federal Rules of Evidence.....	4-16
4		

CASES

6	Adams v. United States, 319 U.S. 312, 63 S.Ct. 1122 (1943).....	5-47
7	Affleck v. Third Judicial District Court of Salt Lake County , 655 P. 2d 665 (Utah 1982)	5-85
8	Airline Stewards & Stewardesses Assn. v. Northwest Airlines, Inc., 267 F.2d. 170, 175 (8th Cir. 1959).....	5-46
9	Alabama Power Co. v. Federal Power Commission, C.C.A.5, 134 F.2d. 602, 608	8-10
10	American Banana Co. v. United Fruit Co., 213 U.S. 347, 357, 29 S.Ct. 511 (1909)	5-46
11	American Insurance Co. v. 356 Bales of Cotton, 26 U.S. 511, 1 Pet. 511 (1828).....	5-31
12	Anderson-Berney Bldg. Co. v. Lowry, Tex.Civ.App., 143 S.W.2d. 401, 403	2-10
13	Arizona v. Manypenny, 445 F.Supp. 1123 (D.Ariz. 1977)	5-48
14	Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936).....	6-3, 6-4
15	Balzac v. Porto Rico, 258 U.S. 298 at 312, 42 S.Ct. 343, 66 L.Ed. 627 (1921)	5-35
16	Banca v. Town of Phillipsburg , 181 N.J.S. 109, 436 A.2d. 944 (1981).....	5-85
17	Bell v. Hood, 327 U.S. 678 (1946).....	5-37
18	Bellis v. United States , 417 U.S. 85, 94 S.Ct. 2179 (1974).....	5-81
19	Bivens v. Six Unknown Fed. Narcotics Agents, 403 U.S. 388 (1971).....	5-95
20	Bivens v. Six Unknown Federal Narcotics Agents, 403 U.S. 388 (1971).....	5-37
21	Bivens v. Six Unknown Named Agents of the Federal Bureau of Narcotics, 403 U.S. 388 (1971).....	5-79
22	Blackmer v. United States, 284 U.S. 421, 437, 52 S.Ct. 252 (1932).....	5-46
23	Blau v. United States , 340 U.S. 159, 71 S.Ct. 223 (1950).....	5-81
24	Board of County Comm'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362.....	8-8
25	Botta v. Scanlon, 288 F.2d. 504, 508 (1961).....	2-45
26	Boulez v. C.I.R., 810 F.2d. 209 (D.C. Cir. 1987).....	2-26, 2-89
27	Bowen v. Johnson, 97 F.2d. 860 (9th Cir. 1938).....	5-47
28	Bowen v. Johnston, 306 U.S. 19, 59 S.Ct. 442 (1939)	5-47
29	Boyd v. United States , 116 U.S. 616, 6 S.Ct. 524 (1886).....	5-81
30	Braffman v. United States, 384 F.2d. 863 (1967).....	2-48
31	Brewer v. U.S., 764 F.Supp. 309 (S.D.N.Y. 1991)	2-47
32	Brown v. United States, 257 F. 46 (5th Cir. 1919).....	5-47
33	Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325	4-12
34	Bursen v. United States, 395 F.2d. 976 (5th Cir, 1968)	3-5
35	Bush v. State, 19 Ariz. 195, 168 P. 508, 509.....	8-3
36	Butchers' Union Co. v. Crescent City Co., 111 U.S. 746 (1884).....	6-3, 6-5
37	Butz v. Economou, 438 U.S. 478, 98 S.Ct. 2894 (1978).....	5-37
38	Byrd v. Hodges , 44 N.C.App. 509, 261 S.E.2d. 269 (1980)	5-85
39	Caha v. United States, 152 U.S. 211, 215, 14 S.Ct. 513 (1894).....	5-46
40	Caloric Corp. v. Unemployment Compensation Board of Review , 452 A.2d. 907 (Pa. Comwlth. 1982)	5-85
41	Carkonen v. Williams, 76 Wash.2d. 617, 458 P.2d. 280, 286.....	8-6
42	Carmine v. Bowen, 64 AT. 932.....	4-5
43	Carson v. Jackson , 466 So.2d 1188 (Fla.App. 1985)	5-85
44	Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)	6-3, 6-4
45	Cheek v. United States, 498 U.S. 192 (1991).....	2-68
46	Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 454, 457, 471, 472) (1794)	8-5
47	Chrysler Corp. v. Brown, 441 U.S. 281 (1979).....	2-6
48	City of Mesquite v. Alladin's Castle, Inc., 455 U.S. 283 (1982)	5-30
49	City of Neward v. Jos. Hollander, Inc., 136 N.J.Eq. 539, 42 A.2d. 872, 875.....	8-11
50	City of Plankinton v. Kieffer, 70 S.D. 329, 17 N.W.2d. 494, 495, 496.....	8-6
51	Clark v. United States, 95 U.S. 539 (1877).....	1-12
52	Cleary v. United States Lines, Inc., 728 F.2d. 607, 609 (3rd Cir. 1984)	5-46
53	Cleveland Bed. of Ed. v. LaFleur (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215.....	1-12
54	Clyatt v. U.S., 197 U.S. 207 (1905)	5-37
55	Coker v. State, 199 Ga. 20, 33 S.E.2d. 171, 174	8-14
56	Com. v. Saulsbury, 152 Pa. 554, 25 A. 610.....	8-3

1	Commonwealth v. Young, Brightly, N.P. 302, 309 (Pa. 1818).....	5-41
2	Couch v. United States , 409 U. S. 322, 93 S.Ct. 611 (1971).....	5-80
3	Cunard S. S. Co. v. Mellon, 262 U.S. 100, 43 S.Ct. 504 (1923)	5-46
4	Curley v. U.S., 791 F. Supp 52 (E.D.N.Y. 1992)	2-47
5	Curry v. State, 111 Tex. Cr. 264, 12 S.W.2d. 796 (1928)	5-48
6	Dauer's Estate v. Zabel, 9 Mich.App. 176, 156 N.W.2d. 34, 37.....	8-5
7	Davis v. Passman, 442 U.S. 228; 99 S.Ct. 2264 (1979).....	2-35
8	Day v. Inland Steel Co., 185 Minn. 53, 239 N.W. 776, 777.....	8-6
9	Donaldson v. United States , 400 U.S. 517, 91 S.Ct. 534 (1971).....	5-80
10	Downes v. Bidwell, 182 U.S. 244 (1901).....	5-5, 5-29, 5-30, 8-8
11	Doyle Case, 247 U.S. 183, 185, 38 S.Sup.Ct. 467, 469 (62 L.Ed. 1054)	8-4
12	Eastern Metals Corp. v. Martin, 191 F.Supp 245 (D.C.N.Y. 1960)	5-36
13	Eastham v. Arndt , 28 Wash. App. 524, 624 P. 2d 1159 (1981)	5-85
14	Egyptian Supply Co. v. Boyd, C.C.A.Ky., 117 F.2d. 608, 612	8-6
15	Einhorn v. DeWitt, 618 F.2d. 347 (5th Cir. 1980).....	2-25, 2-89
16	Eisenberg v. Commercial Union Assurance Company, 189 F.Supp. 500 (1960).....	8-9
17	Eisner v. Macomber, 252 U.S. 189, 1920.....	8-4
18	England v. United States, 174 F.2d. 466 (5th Cir. 1949)	5-47
19	Erie Railroad v. Tompkins, 304 U.S. 64 (1938).....	1-34
20	Esco Operating Corporation v. Kaplan, 144 Misc. 646, 258 N.Y.S. 303	2-11
21	Ex Parte Milligan, 71 U.S. 2, 120 (1866).....	5-31
22	Ex Parte Stringer , 546 S.W.2d. 837 (Tex.App. 1985).....	5-85
23	Feller v. Gates, 40 Or. 543, 67 P. 416, 56 L.R.S. 630, 91 Am.St.Rep. 492.....	8-2
24	Fisher v. United States , 425 U.S. 391, 96 S.Ct. 1569 (1976)	5-80
25	Foley Bros. v. Filardo, 336 U.S. 281, 285, 69 S.Ct. 575 (1949)	5-46
26	Fort Leavenworth R. Co. v. Lowe, 114 U.S. 525, 529, 5 S.Ct. 995 (1885).....	5-40
27	Fort Leavenworth R. Co. v. Lowe, 144 U.S. 525, 531, 5 S.Ct. 995 (1885).....	5-43
28	Futures Trading Comm. v. Nahas, 738 F.2d. 487, 493 (D.C.Cir. 1984)	5-46
29	Gainey v. United States, 324 F.2d. 731 (5th Cir. 1963)	5-47
30	Garrity v. State of N.J., U.S.N.J., 385 U.S. 493, 87 S.Ct. 616, 618, 17 L.Ed.2d. 562.....	8-1
31	General Motors v. Belvins, D.C.Colo., 144 F.Supp. 381, 384	8-1
32	Goldberg v. Kelly, 397 U.S. 254 (1970)	2-64
33	Gould v. Gould, 245 U.S. 151 (1917)	2-17
34	Graves v. Snead, 541 F.2d. 159 (6th Cir. 1976)	5-35
35	Hafer v. Melo, 502 U.S. 21 (1991).....	5-37
36	Hale Contracting v. United New Mexico Bank, 799 P.2d. 581 (1990)	2-26
37	Hale v. Henkel, 201 U.S. 43, 26 S.Ct. 370 (1906)	5-81
38	Hall v. United States, 404 F.2d. 1367 (10th Cir. 1969).....	5-47
39	Harcourt v. Gaillard, 25 U.S. (12 Wheat.) 523, 526, 527 (1827)	5-39
40	Hassett v. Welch, 303 U.S. 303 (1938).....	2-17
41	Haumont v. Security State Bank, 220 Neb. 809, 374 N.W.2d. 2,6.....	8-3
42	Hayes v. United States, 367 F.2d. 216 (10th Cir. 1966).....	5-47
43	Head v. Gadsden Civil Service Bd., Ala.Civ.App., 389 So.2d 516, 519.....	8-3
44	Hill v. Philvott , 445 F2d 144 (7th Cir. 1971)	5-82
45	Hoffman v. United States , 341 U.S. 479, 71 S.Ct. 814 (1951).....	5-81
46	Hooven & Allison Co. v. Evatt, U.S. v. Ohio, 324 U.S. 652, 65 S.Ct. 870, 880, 89 L.Ed. 1252	8-11
47	Hubbard v. Ammerman, 465 F.2d. 1169 (5th Cir., 1972)	5-35
48	Hudspeth v. United States, 223 F.2d. 848 (5th Cir. 1955).....	5-47
49	Hurley v. Boston R. Holding Co., 315 Mass. 591, 54 N.E.2d. 183, 193.....	8-6
50	In Re Corrugated Container Anti-Trust Litigation , 620 F.2d. 1086 (5th Cir. 1980)	5-84
51	In Re Grand Jury (Colucci) , 597 F.2d. 851 (3rd Cir. 1979)	5-82
52	In Re Grand Jury Empaneled March 19, 1980 , 680 F.2d. 327 (3rd Cir. 1982)	5-82, 5-83
53	In Re Grand Jury Empaneled March 9 , 1983 722 F.2d. 294 (6th Cir. 1983)	5-81
54	In Re Grand Jury Matter , 768 F.2d. 525 (3rd Cir. 1985).....	5-84
55	In Re Grand Jury Proceedings (Johanson) , 632 F.2d. 1033 (3rd Cir. 1980).....	5-82
56	In Re Grand Jury Proceedings (Martinez) , 626 F.2d. 1051, 1056 (1st Cir. 1980).....	5-82
57	In Re Grand Jury Proceedings (McCoy) , 601 F.2d. 162 (5th Cir. 1979).....	5-82
58	In Re Grand Jury Proceedings , 747 F.2d. 1098 (6th Cir. 1984)	5-84

1	In Re Grand Jury Proceedings on Feb. 4, 1982 , 759 F.2d. 1418 (9th Cir. 1985)	5-84
2	In Re Grand Jury Subpoena (Kent) , 646 F.2d. 963 (5th Cir. 1981).....	5-82
3	In Re Grand Jury Subpoena Duces Tecum , 657 F.2d. 5 (2nd Cir. 1981)	5-82
4	In Re Grand Jury Witness (Gilboe) , 699 F. 2d 71 (2nd Cir. 1983)	5-82
5	In re Grant . 83 Wis.2d 77, 264 N.W.2d. 587 (1978).....	5-85
6	In re Kave , 760 F.2d. 343 (1st Cir. 1985).....	5-84
7	In re Kelly, 311 Mich. 596, 19 N.W.2d. 218 (1945)	5-48
8	In re Kelly, 71 F. 545 (E.D.Wis. 1895).....	5-47
9	In Re Morganroth, 718 F.2d. 161 (6th Cir. 1983)	5-84
10	In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979.....	8-10
11	In Re Oswald , 607 F.2d. 645 (5th Cir. 1979).....	5-82
12	In re Pennsylvania Central Brewing Co., C.C.A.Pa., 114 F.2d. 1010, 1013	8-6
13	In re Rempfer, 51 S.D. 393, 216 N.W. 355, 359, 55 A.L.R. 1346	8-3
14	In re Zisook , 88 Ill.2d 321, 430 N.E.2d. 1037 (1982)	5-85
15	International Brotherhood of Teamsters v. Hatas , 287 Ala. 344, 252 So.2d 7, 21 (1971).....	5-85
16	Int'l Longshoremen's and Warehousemen's Union et al. v. Juneau Spruce Corp., 342 U.S. 237 (1952).....	5-36
17	Int'l Longshoremen's and Warehousemen's Union et al. v. Wirtz, 170 F.2d. 183 (9th Cir. 1948)	5-36
18	Isaacs v. United States , 256 F.2d. 654 (8th Cir. 1958).....	5-82
19	James v. Dravo Contracting Company, 302 U.S. 134, 58 S.Ct. 208 (1937).....	5-44
20	Kansas City v. Garner, 430 S.W.2d. 630 (Mo.App. 1968).....	5-48
21	Kelly v. United States, 27 F. 616 (D.Me. 1885).....	5-47
22	Krull v. United States, 240 F.2d. 122 (5th Cir. 1957)	5-47
23	Kuerschner v. State, 493 P.2d. 1402 (Okl.Cr.App. 1972)	5-48
24	Lansing v. Smith, 21 D. 89., 4 Wendel 9 (1829) (New York).....	1-37
25	Lee v. State, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B, 131.....	8-3
26	Lefkowitz v. Turley , 414 U.S. 70, 77, 94 S.Ct. 316 (1973).....	5-84
27	Leisy v. Hardin, 135 U.S. 100 (1890)	5-4
28	Lewis v. First American Bank of Palm Beach , 405 So.2d 300 (Fla.App. 1981)	5-85
29	Liebowitz v. Aimexco Inc., Col.App., 701 P.2d. 140, 142.....	4-17
30	Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)	1-15, 5-7
31	Loan Association v. Topeka, 20 Wall 655 (1874).....	1-16
32	Loan Association v. Topeka, 20 Wall. 655 (1874).....	1-16, 5-5
33	Long v. Rasmussen, 281 F. 236	3-21
34	Lovell v. United States, 755 F.2d. 517 (1984)	2-91
35	Luhring v. Glotzbach, 304 F.2d. 560 (4th Cir. 1962).....	2-25, 2-89
36	Maness v. Meyers , 419 U.S. 449, 95 S.Ct. 584 (1975)	5-84
37	Martincich v. City of Hammond , 419 N.E.2d. 240 (Ind. App. 1981).....	5-85
38	McKeel v. Islamic Republic of Iran, 722 F.2d. 582, 589 (9th Cir. 1983).....	5-46
39	M'Culloch v. Maryland, 4 Wheat. 316, 431	1-2
40	Michigan Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d. 663, 665.....	8-10
41	Mookini et al. v. U.S., 303 U.S. 201 (1938).....	5-35
42	Morris v. McClellan , 154 Ala. 639, 45 So. 641, 645 (1908).....	5-85
43	National Life Ins. Co. v. Hartford Accident & Indemnity Co ., 615 F.2d. 595 (3rd Cir. 1980)	5-84
44	New Orleans v. United States, 35 U.S. (10 Pet.) 662, 737 (1836)	5-42
45	New York Times Co. v. United States, 403 U.S. 713 (1970).....	1-11
46	New York v. Miln, 36 U.S. (11 Pet.) 102 (1837)	5-42
47	Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	4-12
48	O'Donohue v. United States, 289 U.S. 516 (1933)	5-72, 5-73, 8-9
49	O'Donoghue v. U.S., 289 U.S. 516 (1933).....	5-35
50	Ohio Civil Rights Commission v. Parklawn Manor, Inc. , 41 Ohio St. 2d 47, 322 N.E.2d. 642 (1975).....	5-85
51	Old Colony R. Co. v. Commissioner, 284 U.S. 552 (1932)	2-17
52	Olmstead v. U.S., 277 U.S. at 485. (1928).....	2-3
53	Olmstead v. United States, 277 U.S. 438, 478 (1928).....	1-25
54	Olmstead v. United States, 277 U.S. 438, 485. (1928).....	1-3, 2-87, 2-88, 4-19
55	Pacific Coast Dairy v. Department of Agriculture of California, 318 U.S. 285, 63 S.Ct. 628 (1943).....	5-44
56	Patty v. Bordenkircher , 603 F.2d. 587 (6th Cir. 1979).....	5-83
57	Paul v. United States, 371 U.S. 245, 83 S.Ct. 426 (1963)	5-45
58	Pendleton v. State, 734 P.2d. 693 (Nev. 1987).....	5-48

1	People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)	5-26
2	People ex rel. Anonymous v. Saribeyoglu , 131 Misc. 2d 6471, 501 N.Y.S.2d. 286 (1986)	5-85
3	People v. Brown, 69 Cal. App.2d 602, 159 P.2d. 686 (1945)	5-48
4	People v. Burke, 161 Mich. 397, 126 N.W. 446 (1910)	5-48
5	People v. Fisher, 97 A.D.2d 651, 469 N.Y.S.2d. 187 (A.D. 3 Dept. 1983).....	5-48
6	People v. Gerald, 40 Misc.2d 819, 243 N.Y.S.2d. 1001 (1963)	5-48
7	People v. Godfrey, 17 Johns. 225, 233 (N.Y. 1819).....	5-42
8	People v. Hammond, 1 Ill.2d 65, 115 N.E.2d. 331 (1953)	5-48
9	People v. Mahoney, 13 Cal.2d. 729, 91 P.2d. 1029.....	8-6
10	People v. McIlvain, 55 Cal.App.2d 322, 130 P.2d. 131, 134	2-10
11	People v. Mouse, 203 Cal. 782, 265 P. 944 (1928)	5-48
12	People v. Van Dyke, 276 Mich. 32, 267 N.W. 778 (1936)	5-48
13	People v. Williams, 136 Misc.2d 294, 518 N.Y.S.2d. 751 (1987)	5-48
14	Perdue v. Zoning Bd. Of Appeals of the City of Norwalk, 118 Conn. 174, 171 A. 26, 28	8-2
15	Perkins v. State, 61 Wis.2d 341, 212 N.W.2d. 141, 146	5-27
16	Perry v. U.S., 294 U.S. 330 (1935).....	8-5
17	Pfeiffer v. William Wrigley, Jr., Co., 755 F.2d. 554, 557 (7th Cir. 1985)	5-46
18	Pillsbury Company v. Conboy , 459 U.S. 248, 103 S.Ct. 608 (1983)	5-84
19	Pollard v. Hagan, 44 U.S. (3 How.) 212 (1845)	5-43
20	Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895).....	5-8
21	Pothier v. Rodman, 291 F. 311 (1st Cir. 1923)	5-46
22	Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)	1-17
23	Reisman v. Caplin, 375 U.S. 440, 84 S.Ct. 508 (1964).....	5-80
24	Rey v. Means , 575 P.2d. 116 (Okl. 1978)	5-85
25	Reyes v. Secretary of H.E.W., 476 F.2d. 910, 915 (D.C.Cir. 1973).....	5-46
26	Rodman v. Pothier, 264 U.S. 399, 44 S.Ct. 360 (1924)	5-47
27	Rogers v. Squier, 157 F.2d. 948 (9th Cir. 1946)	5-48
28	S.R.A. v. Minnesota, 327 U.S. 558, 563-64, 66 S.Ct. 749 (1946).....	5-44
29	Schoenbaum v. Firstbrook, 268 F.Supp. 385, 392 (S.D.N.Y. 1967)	5-46
30	Silas Mason Co. v. Tax Commission of State of Washington, 302 U.S. 186, 58 S.Ct. 233 (1937)	5-44
31	Simms. v. Ahrens, 271 S.W. 720	8-7
32	Sixteenth Amendment	4-5, 4-15, 4-19, 5-4, 5-8
33	Smith v. White , 695 S.W.2d. 295 (Tex.App. 1985)	5-85
34	Sparf vs. U.S., 156 US 51, pg 80, 15 Sup. Ct. 273, pg 285	5-3
35	Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)	1-16
36	Stanton v. Baltic Mining, 204 U.S. 103 (1916).....	5-4, 5-8
37	State ex rel Parker v. District Court, 147 Mon. 151, 410 P.2d. 459 (1966).....	5-48
38	State ex rel. Hudson v. Webber , 600 S.W.2d. 691, 692 (Mo. App. 1980)	5-85
39	State v. Aguilar, 85 Or.App. 410, 736 P.2d. 620 (1987)	5-48
40	State v. Burger, 33 Ohio App.3d 231, 515 N.E.2d. 640 (1986)	5-48
41	State v. Chin Ping, 91 Or. 593, 176 P. 188 (1918)	5-48
42	State v. Davis, 335 Mo. 159, 73 S.W.2d. 406, 407	8-6
43	State v. Dykes, 114 Ariz. 592, 562 P.2d. 1090 (1977)	5-48
44	State v. Logan, 104 La. 760, 29 So. 336.....	8-3
45	State v. Mack, 23 Nev. 359, 47 P. 763 (1897).....	5-48
46	State v. Rindall, 146 Mon. 64, 404 P.2d. 327 (1965)	5-48
47	State v. Williams, 23 Wash.App. 694, 598 P.2d. 731 (1979).....	5-48
48	Stowe v. Devoy, 588 F.2d. 336, 341 (2nd Cir. 1978).....	5-46
49	Strother v. Lucas, 37 U.S. (12 Pet.) 410, 437, 9 L.Ed. 1137	8-2
50	Stuart v. United States , 416 F.2d. 459 (5th Cir. 1969)	5-82
51	Sullins v. Sullins, 6 Wash.2d. 283, 396 P.2d. 886, 888.....	8-6
52	Surplus Trading Co. v. Cook, 281 U.S. 647, 50 S.Ct. 455 (1930)	5-43
53	Syracuse Trust Co. v. Board of Sup'rs of Oneida County, 13 N.Y.S.2d. 390, 394.....	8-6
54	The Antelope, 23 U.S. 66; 10 Wheat 66; 6 L.Ed. 268 (1825)	6-3, 6-5
55	Thomas S. Williams v. United States, 77 L.ed. 1372 (1933)	5-31
56	Thomas v. Brown & Root, Inc., 745 F.2d. 279, 281 (4th Cir. 1984).....	5-46
57	Towry v. State, 540 P.2d. 597 (Okl.Cr.App. 1975).....	5-48
58	Travis Meat & Seafood Co. v. Ashworth , 127 Ga. App. 284, 193 S.E.2d. 166 (1972).....	5-85

1 U.S. Supreme Court in United States v. William M. Butler, 297 U.S. 1 (1936)4-5

2 U.S. v. Anderson, 60 F.Supp. 649 (D.C.Wash. 1945).....5-36

3 U.S. v. Butler, 297 U.S. 1 (1936)5-5

4 U.S. v. Constantine, 296 U.S. 287 (1935)2-7

5 U.S. v. Denver, D.C.N.C. 14 F. 5958-3

6 U.S. v. Escandar, C.A. Fla., 465 F.2d. 438, 442.....8-2

7 U.S. v. Gernie, 228 F.Supp. 329 (D.C.N.Y. 1964).....5-36

8 U.S. v. Rogers, 23 F. 658 (D.C.Ark. 1885).....5-36

9 U.S. vs. Dougherty, 473 F2d 1113, pg.1132 (1972).....5-3

10 Union Electric Co. v. Coale, 347 Mo. 175, 146 S.W.2d. 631, 6358-8

11 United States Fidelity and Guaranty Co. v. Guenther, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 6838-4

12 United States Steel Corp. v. Multistate Tax comm’n SD NY, 367 F. Supp. 107 (1973).....5-79

13 United States v. 1364.76875 Wine Gallons, More or Less, of Spirituous Liquors, D.C.Mo., 60 F.Supp. 389, 3928-6

14 United States v. Andem, 158 F. 996 (D.N.J. 1908).....5-47

15 United States v. Argomaniz , 925 F.2d. 1349 (11th Cir. 1991).....5-84

16 United States v. Awerkamp , 497 F.2d. 832 (7th Cir. 1974)5-82

17 United States v. Bateman, 34 F. 86 (N.D.Cal. 1888)5-47

18 United States v. Beattie , 522 F.2d. 267 (2nd Cir. 1975).....5-82

19 United States v. Benson, 495 F.2d. 475, 481 (5th Cir. 1974).....5-47

20 United States v. Bevans, 16 U.S. (3 Wheat.) 336 (1818)5-41

21 United States v. Blunt, 558 F.2d. 1245 (6th Cir. 1977).....5-47

22 United States v. Bobart Travel Agency, Inc. , 699 F.2d. 618 (2nd Cir. 1983)5-82

23 United States v. Bowman, 260 U.S. 94, 97, 98, 43 S.Ct. 39 (1922).....5-46

24 United States v. Carter, 430 F.2d. 1278 (10th Cir. 1970).....5-47

25 United States v. Cassidy, 571 F.2d. 534 (10th Cir. 1978).....5-47

26 United States v. Cates , 686 F.Supp. 1185 (D.Md. 1988)5-84

27 United States v. Cotroni, 527 F.2d. 708, 711 (2nd Cir. 1975).....5-46

28 United States v. Dickerson , 413 F.2d. 1111 (7th Cir. 1969)5-82

29 United States v. Doe , 465 U.S. 605, 104 S.Ct. 1237, 1242 (1984).....5-83

30 United States v. Doss, 563 F.2d. 265, 275 (6th Cir. 1977).....5-83

31 United States v. First National City Bank, 321 F.2d. 14, 23 (2nd Cir. 1963).....5-46

32 United States v. G & G Advertising Company , 762 F.2d. 632 (8th Cir. 1985).....5-84

33 United States v. Goings, 504 F.2d. 809 (8th Cir. 1974)5-47

34 United States v. Goldstein, 342 F.Supp. 661 (E.D.N.Y. 1972) 2-26, 2-89

35 United States v. Heard, 270 F.Supp. 198 (W.D.Mo. 1967).....5-47

36 United States v. Helina , 549 F2d 713 (9th Cir. 1977)5-82

37 United States v. Henry , 491 F.2d. 702 (6th Cir. 1974).....5-82

38 United States v. Hill , 601 F.2d. 253 (6th Cir. 1979).....5-83

39 United States v. Holt, 168 F. 141 (W.D.Wash. 1909)5-48

40 United States v. Johnson, 426 F.2d. 1112 (7th Cir. 1970).....5-47

41 United States v. Jones , 703 F.2d. 473 (10th cir. 1983).....5-84

42 United States v. King, 552 F.2d. 833, 851 (9th Cir. 1976).....5-46

43 United States v. LaSalle National Bank , 437 U.S. 298, 98 S.Ct. 2357 (1978).....5-80

44 United States v. Lewis, 253 F. 469 (S.D.Cal. 1918).....5-48

45 United States v. Lovely, 319 F.2d. 673 (4th Cir. 1963)5-47

46 United States v. Meeks, 642 F.2d. 733 (5th Cir. 1981).....5-83

47 United States v. Mitchell, 553 F.2d. 996, 1002 (5th Cir. 1977)5-46

48 United States v. O’Henry’s Film Works, Inc. , 598 F.2d. 313 (2nd Cir. 1979)5-82

49 United States v. Patterson , 219 F.2d. 659 (2nd Cir. 1955)5-82

50 United States v. Penn, 48 F. 669 (E.D.Va. 1880).....5-47

51 United States v. Plesons , 560 F.2d. 890 (8th Cir. 1977).....5-82

52 United States v. Redstone, 488 F.2d. 300 (8th Cir. 1973).....5-47

53 United States v. Schlansky , 709 F.2d. 1079, 1084 (6th Cir. 1983).....5-83

54 United States v. Spelar, 338 U.S. 217, 222, 70 S.Ct. 10 (1949).....5-46

55 United States v. State Tax Commission of Mississippi, 412 U.S. 363, 93 S.Ct. 2183 (1973).....5-45

56 United States v. Townsend, 474 F.2d. 209 (5th Cir. 1973)5-47

57 United States v. Tucker, 122 F. 518 (W.D.Ky. 1903)5-47

58 United States v. Tully, 140 F. 899 (D.Mon. 1905).....5-47

1	United States v. Unzeuta, 281 U.S. 138, 50 S.Ct. 284 (1930).....	5-47
2	United States v. Unzeuta, 35 F.2d. 750 (8th Cir. 1929)	5-47
3	United States v. Watkins, 22 F.2d. 437 (N.D.Cal. 1927)	5-48
4	United States v. Watson, 80 F.Supp. 649, 651 (E.D.Va. 1948).....	5-47
5	United States v. Will, 671 F.2d. 963 (6th Cir. 1982).....	5-80
6	United States v. Will, 671 F.2d. 963, 967 (6th Cir. 1982).....	2-26, 2-89
7	United States v. William M. Butler, 297 U.S. 1 (1936)	5-10
8	United States v. Wurtzbarger, 276 F. 753 (D.Or. 1921).....	5-48
9	United States v.(Under Seal) , 745 F. 2d 834 (4th Cir. 1984)	5-84
10	Used Tire International, Inc. v. Manual Diaz-Saldana, docket number 97-2348, September 11, 1998	2-7
11	Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754.....	8-8
12	Vaughan v. John Hancock Mut. Life Ins. Co., Tex.Civ.App., 61 S.W.2d. 189, 190.....	8-6
13	Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230, 2235	1-12
14	Wehling v. Columbia Broadcasting System , 608 F.2d. 1084 (5th Cir. 1979)	5-84
15	West Virginia Bd. of Ed. v Barnett, 319 U.S. 624, 638 (1943).....	1-18
16	Whippany Paper Board Co. v. Alfano , 176 N.J.S. 363, 423 A.2d. 648 (1980)	5-85
17	White v. Aronson, 302 U.S. 16 (1937).....	2-17
18	William Penn Case , 6 How. St. Tr. 951 (1670).....	5-80
19	Wilson v. Cook, 327 U.S. 474, 66 S.Ct. 663 (1946)	5-44
20	Wilson v. United States , 221 U.S. 361, 31 S.Ct. 538 (1911).....	5-81
21	Yick Wo v. Hopkins, 118 U.S. 356 (1886)	4-20, 8-5
22	Yick Wo v. Hopkins, 118 U.S. 356; 6 S.Ct. 1064 (1886)	1-37
23	Zahourek v. Arthur Young and Co., 750 F.2d. 827, 829 (10th Cir. 1984)	5-46
24		

OTHER AUTHORITIES

25		
26	19 C.J.S. §886	3-14
27	4 Bla.Comm. 141	8-3
28	6209 Manual.....	2-43
29	84 Corpus Juris Secundum (C.J.S.), Taxation §473 (1954)	2-48
30	About IRS form W-8BEN, Form #04.202	3-38
31	About SSNs and TINs on Government Forms and Correspondence, Form #05.012	3-46
32	Abraham Lincoln; Nov. 19, 1863.....	2-11
33	Albert Einstein.....	1-30
34	Alexander Fraser Tyler.....	1-18
35	American Jurisprudence 2d, Duress, Section 21	3-26
36	Black's Law Dictionary, 5th Edition.....	8-4
37	Black's Law Dictionary, 6th edition	8-4
38	Black's Law Dictionary, 6th Edition.....	8-2, 8-4
39	Black's Law Dictionary, 6th Edition, page 1395	8-8
40	Black's Law Dictionary, 6th Edition, page 1398	8-8
41	Black's Law Dictionary, 6th Edition, page 1457	8-10
42	Black's Law Dictionary, 6th Edition, page 1575	8-14
43	Black's Law Dictionary, 6th Edition, page 258	8-1
44	Black's Law Dictionary, 6th Edition, page 487	8-2
45	Black's Law Dictionary, 6th Edition, page 504	8-3
46	Black's Law Dictionary, Revised 4th Edition	8-3
47	Black's Law Dictionary, Sixth Edition, p. 1473.....	2-10
48	Black's Law Dictionary, Sixth Edition, p. 1536.....	2-11
49	Black's Law Dictionary, Sixth Edition, p. 1570.....	2-11
50	Black's Law Dictionary, Sixth Edition, p. 500.....	1-12, 4-11
51	Black's Law Dictionary, Sixth Edition, p. 517.....	4-9
52	Black's Law Dictionary, Sixth Edition, p. 581.....	4-8, 4-12
53	Black's Law Dictionary, Sixth Edition, p. 668.....	4-17
54	Black's Law Dictionary, Sixth Edition, p. 763.....	4-8
55	Black's Law Dictionary, Sixth Edition, p. 801.....	5-27
56	Black's Law Dictionary, Sixth Edition, p. 884.....	4-10

1 Black’s Law Dictionary, Sixth Edition, p. 960.....2-12

2 Black’s Law Dictionary, Sixth Edition, page 423.....8-2

3 Black’s Law Dictionary, Sixth Edition, page 907.....8-6

4 Black’s Law Dictionary, Sixth Edition, page 922.....8-6

5 Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002.....5-3

6 Congressional Globe, 41st Congress, 2d Session, 3993 (1870)4-4

7 Correcting Erroneous IRS Form 1099’s, Form #04.0053-38

8 Correcting Erroneous IRS Form W-2’s, Form #04.0063-38

9 Dave Barry "Sweating Out Taxes".....2-33

10 Delegation of Authority Order from God to Christians, Form #13.0071-13

11 Delegation Order 150-06.....2-7

12 Department Of Justice, Criminal Division, Criminal Tax Manual2-72

13 Disclaimer Agreement.....1-4

14 Evidence: State and Federal Rules4-16

15 EX. ORD. NO. 128973-56

16 Executive Order #10289.....2-6, 2-18, 2-19, 2-59

17 Executive Order 11997.....3-31

18 Executive Order No. 11968.....3-32

19 Family Constitution, Form #13.0034-16

20 Family Guardian Fellowship1-5, 1-6, 1-15, 1-21

21 Family Legal Assistant (FLA) Case Management Database, Bookstore Item 2.033-71

22 Federal and State Tax Withholding Options for Private Employers, Form #09.0013-24, 3-38

23 Federal Courts and the IRS’ Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its
 24 Own Written Procedures, Family Guardian Fellowship.....1-12, 4-18

25 Federal Enforcement Authority within States of the Union, Form #05.032.....3-39, 5-18

26 Federal Jurisdiction, Form #05.018.....3-39, 5-18

27 Federal Payment Levy Program (FPLP)3-40

28 Flawed Tax Arguments to Avoid, Form #08.004.....1-5, 4-21

29 Frank Lloyd Wright.....2-35

30 FTB letter 49133-45

31 Galileo Paradigm, Form #11.3033-5

32 George Iles4-2

33 Government Conspiracy to Destroy the Separation of Powers, Form #05.0231-13

34 Great IRS Hoax, Form #11.302.....1-2, 1-12, 1-34, 3-5, 3-8, 3-11, 3-15, 3-18, 3-39, 3-66, 5-3

35 Great IRS Hoax, Form #11.302, chapter 53-46

36 Great IRS Hoax, Form #11.302, chapters 3 through 53-8

37 Great IRS Hoax, Form #11.302, section 1.124-20

38 Great IRS Hoax, Form #11.302, section 1.95-93

39 Great IRS Hoax, Form #11.302, section 2.84-4

40 Great IRS Hoax, Form #11.302, section 2.8.13.8.....4-16

41 Great IRS Hoax, Form #11.302, section 3.12.3.....5-54

42 Great IRS Hoax, Form #11.302, section 3.163-40, 4-18, 4-19

43 Great IRS Hoax, Form #11.302, section 3.17.1.....4-19

44 Great IRS Hoax, Form #11.302, section 3.9.13-7, 4-10

45 Great IRS Hoax, Form #11.302, section 3.9.1.8.....4-11

46 Great IRS Hoax, Form #11.302, section 4.15-27

47 Great IRS Hoax, Form #11.302, section 4.103-66, 8-8

48 Great IRS Hoax, Form #11.302, section 5.2.143-46

49 Great IRS Hoax, Form #11.302, section 5.3.33-47

50 Great IRS Hoax, Form #11.302, section 5.4.243-38

51 Great IRS Hoax, Form #11.302, section 5.4.83-46

52 Great IRS Hoax, Form #11.302, section 5.6.13-46

53 Great IRS Hoax, Form #11.302, section 5.6.73-38, 3-66

54 Great IRS Hoax, Form #11.302, section 5.6.83-24

55 Great IRS Hoax, Form #11.302, section 6.12.6.....5-24, 5-25

56 Great IRS Hoax, Form #11.302, sections 5.11 through 5.12, and 5.6.194-19

57 Great IRS Hoax, Form #11.302, sections 5.4 through 5.4.6.....3-42

58 Great IRS Hoax, Form #11.302, sections 5.4.1 through 5.4.6.....1-16, 3-21

1	Great IRS Hoax, Form #11.302, sections 5.4.4 through 5.4.7.....	4-11
2	Great IRS Hoax, Form #11.302, sections 5.5.2 and 5.5.3	3-46
3	Great IRS Hoax, Form #11.302, sections 5.6.7 and 5.6.8	4-11
4	Great IRS Hoax, Form #11.302, sections 6.8.15, 6.8.18, 6.12.9, and 6.12.10.....	3-40
5	How Scoundrels Corrupted our Republican Form of Government, Family Guardian Fellowship.....	1-13
6	Income Tax Withholding and Reporting Course, Form #12.004	3-24
7	Index of Federal Tax Notice and Letter Responses, Form #07.301	3-71
8	Index of State Tax Notice and Letter Responses, Form #07.201	3-45
9	Internal Revenue Manual	4-18
10	Internal Revenue Manual (I.R.M. or I.R. Manual).....	2-43
11	Internal Revenue Manual (I.R.M.), Section 1.1.1.1	1-18, 4-12
12	Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)	2-9, 2-35
13	Internal Revenue Manual (I.R.M.), Section 1.2.2.1.21 (05-15-2002)	3-34
14	Internal Revenue Manual (I.R.M.), Section 11.3.13.9.4	2-46
15	Internal Revenue Manual (I.R.M.), Section 4.10.7.2.10	2-65
16	Internal Revenue Manual (I.R.M.), Section 4.10.7.2.3.1	2-71
17	Internal Revenue Manual (I.R.M.), Section 4.10.7.2.3.4	2-71
18	Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)	4-17, 4-18
19	Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8	2-72, 4-12, 4-14, 5-74
20	Internal Revenue Manual (I.R.M.), Section 5.1.11.6.8	2-42
21	Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (03-30-2002)	3-34
22	Internal Revenue Manual (I.R.M.), Section 9.4.4.2.1.4	2-44
23	IRS Document 6209 Manual (2003)	3-24
24	IRS form 1040 or 1040A.....	8-8
25	IRS Form 1040NR	3-48
26	IRS Pub 54, Year 2000, page 12	8-4
27	IRS Publication 15, Employer’s Circular E.....	3-34
28	John Jay, 1789, 1st Chief Justice, of the Federalist Papers	5-3
29	Legal Deception, Propaganda, and Fraud, Form #05.014	3-8
30	Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.2	4-9
31	Losing Your Illusions, Gordon Phillips, p. 14.....	2-9
32	Losing Your Illusions, Gordon Phillips, pp. 14-15	2-24
33	Malcolm Bradbury	1-6
34	Member Agreement, Form #01.001	1-4
35	Notary Certificate of Default (NCDM)	3-42
36	Oliver Wendell Holmes, 1902.....	5-3
37	Origins and Authority of the Internal Revenue Service, Form #05.005	2-3
38	Path to Freedom, Form #09.015	1-5
39	Petition for Admission to Practice, Family Guardian Fellowship	1-35
40	Power of Attorney: Tax, Form #01.006	3-20
41	Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	1-12, 3-8, 4-11, 4-13
42	Reasonable Belief About Income Tax Liability, Form #05.007.....	1-2
43	Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal	
44	Income Tax, Form #08.006	4-22
45	Rebutted Version of Dan Evan’s “Tax Resister FAQs”, Form #08.007	4-22
46	Rebutted Version of the IRS pamphlet “The Truth About Frivolous Tax Arguments”, Form #08.005	4-22
47	Reorganization Plan No. 2 of 1952	2-7
48	Reorganization Plan No. 3 of 1940	2-7
49	Reorganization Plan No. III of 1940, 5 F.R. (Federal Register) 2107, 54 Stat. 1232.....	8-4
50	Requirement For Consent, Form #05.003, Sections 12 and 16	4-11
51	Requirement for Equal Protection and Equal Treatment, Form #05.033	1-12
52	Restatement, Second, Contracts §§174, 175	8-3
53	Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34.....	1-12
54	Samuel Chase, 1796, Signer of the Declaration of Independence.....	5-3
55	SEDM Jurisdictions Database, Litigation Tool #10.010.....	3-71
56	Senate Report 93-549	5-30
57	Sorry Mr. Franklin, We’re All Democrats Now, Ron Paul	1-18
58	Sovereignty Federation Government: Articles of Confederation, Form #13.002.....	1-33

1 Sovereignty Forms and Instructions Manual, Form #10.005, Section 4.5.4.13: Stop Employer Withholding of Income Taxes
 23-38
 3 Sovereignty Forms and Instructions Manual, Form #10.005, Sections 4.5.4.9 through 4.5.4.9.6: Ensure your Employer
 4 Reports the Correct Amount on your W-2 as “wages”3-38
 5 Sovereignty Forms and Instructions Online, Form #10.004, FORMS: Item 0.01b3-23
 6 State Income Taxes, Form #05.0313-45
 7 Sutherland Statutory Construction4-7
 8 Tax Deposition Questions, Form #03.0161-19
 9 Tax Deposition Questions, Form #03.016, section 132-44
 10 Tax Fraud Prevention Manual, Form #06.0081-2
 11 Techniques for Building a Good Administrative Record, Form #07.0033-7
 12 Test for Federal Tax Professionals, Form #03.0093-23
 13 The “Trade or Business” Scam, Form #05.0011-5
 14 The Government Benefits Scam, Form #05.0401-13
 15 The Law of Nations, Book I, Section 2158-10
 16 Thomas Jefferson1-40
 17 Thomas Jefferson to Pierre Samuel Dupont de Nemours, 1816. ME 14:4885-3
 18 Thomas Jefferson to Samuel Kercheval, 1816. ME 15:355-3
 19 Thomas Jefferson to Thomas Paine, 1789. ME 7:4085-3
 20 Treasury Decision 75773-52
 21 Treasury Directive 16-113-34
 22 Treasury Directive 16-413-33
 23 Treasury Financial Manual, Vol 1, Part 3, chapter 40003-35
 24 Treasury Order 101-053-32, 3-33
 25 Treasury Order 150-022-18, 3-10, 3-38
 26 Treasury Order 150-02(4)3-38
 27 Treasury Order 150-393-28
 28 Treasury Order: 150-173-28
 29 What Happened to Justice?, Form #06.0121-13, 5-24
 30 Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.0021-4
 31 Why Penalties are Illegal for Anything But Federal Employees, Contractors, and Agents, Form #05.0106-2, 6-4
 32 Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.0061-4, 1-5
 33 Why You Can’t Stay Silent: A Biblical Mandate to Shape Our Culture, Tom Minnery1-10
 34 Why Your Government is a Thief or You are a Public Officer for Income Tax Purposes, Form #05.0111-13
 35 Woodrow Wilson1-25
 36 Writing Effective Response Letters, Form #07.0023-7
 37

38 **SCRIPTURES**

39 1 Cor. 12:271-24
 40 1 Cor. 3:16-171-24
 41 1 Cor. 8:11-36
 42 1 Corinthians 14:334-3
 43 1 Corinthians 2:51-31
 44 1 Corinthians 4:131-32
 45 1 Corinthians 9:181-32
 46 1 John 2:15-171-22, 1-23
 47 1 John 2:51-22
 48 1 John 5:31-22
 49 1 Peter 2:11-30
 50 1 Peter 2:1-31-30
 51 1 Sam. 15:22-231-3, 1-22
 52 1 Sam. 171-30
 53 1 Tim. 4:61-30
 54 1 Tim. 6:101-6
 55 1 Tim. 6:81-20
 56 2 Corinthians 6:17-181-23

1	2 Corinthians 9:7	1-33
2	2 Kings 17:37	1-28
3	2 Tim. 2:15-17.....	4-2
4	2 Tim. 2:24-26.....	1-9
5	2 Tim. 3:16-17.....	1-8
6	Acts 19:9	1-30
7	Book of Nehemiah	1-25
8	Col. 2:8-10.....	1-27
9	Col. 3:5.....	1-15
10	Deu. 27:26	1-19
11	Deut. 10:20.....	1-11
12	Deut. 28:58-59.....	1-19
13	Deut. 6:13.....	1-11
14	Ecc. 10:2.....	1-21
15	Ecc. 2:26.....	2-24
16	Ecc. 5:18.....	1-6
17	Eccl. 12:13-14	1-7, 1-22
18	Ecclesiastes 3:1-8	1-7
19	Ecclesiastes 5:18	1-6
20	Ecclesiastes 7:7	1-33, 5-6
21	Eph. 5:11	1-8, 1-31
22	Ephesians 6:11-20	1-30
23	Exodus 18:20.....	1-28
24	Exodus 20:1-11	1-36, 1-39
25	Exodus 20:12-17	1-13
26	Exodus 23: 7-8	2-25
27	Exodus 23:1.....	2-25
28	Exodus 23:2.....	5-5
29	Exodus 23:8.....	1-8, 1-33, 5-6
30	Ezekiah 11:19-20.....	1-28
31	Galatians 5:1.....	1-27
32	Hebrews 11:13.....	3-46
33	Hebrews 13:5.....	1-20
34	Isaiah 1:1-26.....	1-2, 5-6, 5-7
35	Isaiah 3:12	5-7
36	Isaiah 3:4	1-30
37	Isaiah 30:1-3.....	1-39
38	Isaiah 32:6	2-87
39	Isaiah 42:21-25.....	1-37
40	Isaiah 58	1-13
41	Isaiah 58:6	1-14
42	Isaiah 61:1-2.....	1-27
43	James 1:2-4.....	1-19
44	James 1:25	1-23
45	James 1:27	1-23
46	James 2:17-20.....	1-9
47	James 2:8	1-13, 2-87
48	James 3:1	1-30
49	James 3:13-18.....	4-2
50	James 3:16.....	2-3
51	James 4:17.....	1-23
52	James 4:4.....	1-10, 1-23
53	Jeremiah 17:5-8.....	4-12, 4-19
54	Jeremiah 6:16	1-28
55	John 12:48-50.....	1-32
56	John 14:15-17	1-39
57	John 15:18-25.....	1-32
58	John 15:20.....	1-9

1	John 15:4-11	1-9
2	John 3:18-21	1-2
3	John 4:34	1-27
4	John 5:30	1-14
5	John 5:31	1-10
6	John 7:14-16	1-30
7	John 7:16-18	1-29
8	John 7:24	1-8
9	John 7:49	1-11
10	John 8:31-36	1-14
11	Leviticus 18:4	1-28
12	Leviticus 20:26	1-24
13	Luke 10:21	1-31
14	Luke 12:13-21	1-6
15	Luke 12:15	1-20
16	Luke 12:41-18	1-39
17	Luke 12:45-47	1-37
18	Luke 12:48	1-36
19	Luke 16:15	1-32
20	Luke 17:3	1-8
21	Luke 22:42	1-14
22	Luke 6:20	1-20
23	Luke 9:23	1-6
24	Mal. 3:8	1-36
25	Matt. 10:16-22	1-20
26	Matt. 10:35-38	1-23
27	Matt. 16:24-25	1-6
28	Matt. 16:24-27	1-20
29	Matt. 16:6,11,12	1-31
30	Matt. 18:1-4	1-31
31	Matt. 19:21	1-20, 1-23
32	Matt. 19:23-24	1-6, 1-39
33	Matt. 20:26	1-14
34	Matt. 22:39	1-13
35	Matt. 23:13-17	1-39
36	Matt. 23:27-28	4-18
37	Matt. 4:19	1-21
38	Matt. 4:33-37	3-17
39	Matt. 5:10	1-20
40	Matt. 5:20	1-39
41	Matt. 5:6	1-20
42	Matt. 6:1-4	1-36
43	Matt. 6:19-21	1-20, 1-40
44	Matt. 6:2	1-36
45	Matt. 6:21	5-6
46	Matt. 7:12	1-13, 1-36
47	Matt. 7:13-14	1-39
48	Matt. 7:1-6	4-18
49	Matt. 7:16-20	1-10
50	Matt. 7:21	1-22
51	Matthew 10:8	1-32
52	Matthew 22:36-40	2-88
53	Matthew 23:23	1-19
54	Matthew 7:12	2-87, 2-88
55	Micah 6:8	1-23, 1-29
56	Neh. 1:3	1-25
57	Neh. 3:17-18	1-25
58	Neh. 4:1-11	1-26

1	Neh. 5:1-5.....	1-26
2	Neh. 5:6-16.....	1-27
3	Numbers 15:30.....	1-12, 3-9, 4-12
4	Prov 29:27.....	1-7
5	Prov. 11:14.....	1-14
6	Prov. 11:30.....	1-21
7	Prov. 13:5.....	1-7
8	Prov. 15:27.....	1-33
9	Prov. 15:28.....	1-13
10	Prov. 15:31-32.....	1-7
11	Prov. 16:7.....	1-21
12	Prov. 19:25.....	1-9
13	Prov. 21:7.....	1-4, 1-8, 1-37, 1-39
14	Prov. 22:16.....	2-99
15	Prov. 22:22-23.....	2-99
16	Prov. 22:29.....	1-27
17	Prov. 22:4.....	1-7
18	Prov. 23:17.....	1-7
19	Prov. 24:25.....	1-7, 1-31
20	Prov. 24:6.....	1-14
21	Prov. 27:2.....	1
22	Prov. 28:15.....	2-99
23	Prov. 28:22.....	6
24	Prov. 28:23.....	1-8
25	Prov. 28:4.....	1-28
26	Prov. 28:9.....	1-11
27	Prov. 29:4.....	5-7
28	Prov. 3:5.....	1-40
29	Prov. 30:12.....	4-18
30	Prov. 6:16-19.....	1-7
31	Prov. 6:23.....	1-9
32	Prov. 8:13.....	1-11
33	Prov. 8:32.....	1-23
34	Proverbs 23:23.....	1-32
35	Proverbs 28:9.....	1-28, 2-9
36	Proverbs 8:13.....	1-7
37	Psalms 106:3.....	1-29
38	Psalms 119:104.....	1-7
39	Psalms 119:155.....	1-12
40	Psalms 119:163.....	1-7
41	Psalms 119:19.....	1-24
42	Psalms 119:69-72.....	1-19
43	Psalms 119:9-16.....	1-28
44	Psalms 127:1.....	1-14
45	Psalms 139:21-22.....	1-7
46	Psalms 141:5.....	1-32
47	Psalms 18:2.....	1-14
48	Psalms 19:12-13.....	3-9, 4-12
49	Psalms 19:7-14.....	1-28
50	Psalms 3:3.....	1-14
51	Psalms 34:1.....	1-22
52	Psalms 5:5.....	1-7
53	Psalms 50:18.....	5-7
54	Psalms 69:8-9.....	1-24
55	Psalms 8:2.....	1-30
56	Psalms 97:10.....	1-7
57	Rev. 3:16.....	1-39
58	Rev. 22:14.....	1-23

1 Rev. 3:181-9
 2 Rev. 3:191-31
 3 Revelation 18:4 1-24, 1-27
 4 Revelation 19:191-27
 5 Rom. 13:11-3
 6 Rom. 13:5-7.....1-16
 7 Romans 12:1-21-24
 8 Romans 12:2.....1-10
 9 Romans 12:9..... 1-7, 2-88
 10 Romans 13:9.....1-9
 11 Romans 2:11.....1-31
 12 Ten Commandments1-6
 13 Titus 1:10-161-8
 14
 15

INDEX

16
 17 ADMINISTRATION
 18 Administrative Due Process 2-62, 2-64
 19 Anonymous harassment 2-39
 20 AUDITS
 21 Examination meeting..... 2-54
 22 BANKS
 23 Federal Reserve2-66, 5-13, 5-14, 5-15
 24 Bivens Action 3-23
 25 BOOKS
 26 Black’s Law Dictionary..... 5-78, 5-86
 27 Congressional Staff Directory 7-4
 28 Federal Yellow Book..... 7-4
 29 Internal Revenue Manual (IRM) 7-5
 30 Law Dictionary..... 7-5
 31 Tax Procedure and Tax Fraud 5-71
 32 The Uniform System of Citation “Bluebook” 7-5
 33 CHRISTIANS
 34 Jesus7
 35 CITIZENSHIP
 36 national 8-6
 37 Natural Born Citizens 3-49
 38 U.S. citizen 4-4, 8-13
 39 COURTS
 40 Basis for Claims 5-49
 41 Federal Judicial Process 5-9
 42 Federal Territorial Jurisdiction 5-39
 43 How the Federal Judiciary Stole the Right to Petition
 44 5-93
 45 Proper Service of Process on U.S. Govt..... 5-78
 46 Supreme Court2-59, 2-64, 2-70, 2-71, 2-72, 4-3, 5-10,
 47 5-11, 5-39, 5-41, 5-42, 5-44, 5-47, 5-48, 5-49, 5-55,
 48 5-74, 5-76, 5-77, 5-80, 5-81, 5-82, 5-83, 5-84, 5-88,
 49 5-94, 5-96, 5-101, 5-102, 5-103, 5-110, 5-113, 5-
 50 116, 5-119, 5-121, 5-124, 5-126, 5-127
 51 Tax Court 2-57, 2-59, 2-64, 2-68, 2-70, 2-71, 2-72, 2-
 52 84, 2-95, 5-10, 5-15, 5-49, 5-50, 5-71, 5-72, 5-73, 5-
 53 74, 5-75, 5-76
 54 DEFINITIONS
 55 Overall list of..... 8-1
 56 United States of America 8-8, 8-9
 57 DISCOVERY
 58 FOIA..... 2-65
 59 IMF 2-10, 2-52, 2-65, 8-11
 60 District of Columbia 8-8
 61 Earnest letter writing 3-3
 62 ENFORCEMENT
 63 Collection activity..... 2-99
 64 Federal Tax Prosecutions..... 2-100
 65 Government auctions 2-85
 66 Levies2-74, 2-92, 2-100
 67 Penalties and interest 2-48, 2-49
 68 Seize 2-23, 2-24, 2-82, 2-83, 2-84, 5-75
 69 Family Guardian website3-4, 3-5, 3-12
 70 Family Guardian Website 3-4, 3-20
 71 Family Legal Assistant (FLA) 3-4
 72 FEDERAL TAX CRIMES AND RELATED CRIMES
 73 Criminal Enforcement 2-100
 74 Tax evasion..... 2-27, 2-74
 75 Willful failure to file..... 2-67
 76 Willful Failure to File2-67, 2-91, 2-93
 77 FORMS
 78 1040 form2-9, 5-32, 5-33
 79 23C2-45, 2-47
 80 23C Assessment Certificate2-45, 2-46, 3-9, 3-10, 3-11
 81 CP504 3-3
 82 Form 10402-18, 2-19, 2-27, 2-36, 2-37, 2-40, 2-41, 2-
 83 42, 2-49, 2-59, 2-66, 2-67, 2-70, 2-76, 3-46, 4-13, 5-
 84 25
 85 Form 23C..... 2-45, 2-47
 86 Form 4340 5-54
 87 Form 48522-26, 2-64, 3-26
 88 FTB 3525..... 3-26
 89 IRS 1040..... 3-24
 90 IRS 1099..... 3-24
 91 IRS 4852..... 3-26
 92 IRS W-2..... 3-24, 3-26
 93 IRS W-4..... 3-25
 94 IRS W-8..... 3-25
 95 IRS W-8BEN 3-25
 96 LTR1058..... 3-3

1	LTR3219	3-3	59	ORGANIZATIONS
2	Notice of Default	3-23	60	Save-A-Patriot Fellowship.....
3	Proof of Mailing	3-23	61	Proof of Mailing
4	Tax Deposition Questions, Form #03.0162-33, 5-3, 5-7		62	PUBLICATIONS
5			63	Internal Revenue Manual1-8, 2-9, 2-25, 2-26, 2-27, 2-40, 2-42, 2-48, 2-49, 2-54, 2-57, 2-59, 2-62, 2-71, 2-89, 2-91, 2-101, 5-53, 5-59, 5-74
6	Test for Federal Tax Professionals	3-20	64	IRS Printed Product Catalog.....
7	W-2.....	2-26, 2-41, 2-42, 2-52, 2-63, 2-64, 2-90, 8-11	65	Publication 1
8	W-4.....	2-42, 2-49, 8-11	66	Publication 15
9	W-4E	8-11	67	Publication 5
10	W-4V	8-11	68	Publication 556
11	FOUNDING FATHERS		69	Publication 6209
12	Hamilton, Alexander	4-18	70	Taxpayer Bill of Rights
13	Jefferson, Thomas	7	71	RESEARCHERS
14	Thomas Jefferson	2-82, 5-3	72	Kahn, Eddie
15	Great IRS Hoax .1-36, 1-37, 2-8, 2-12, 2-26, 2-27, 2-34, 2-48, 2-49, 2-56, 2-67, 2-87, 2-89, 3-13, 4-11, 4-13		73	Meador, Dan
16			74	RIGHTS
17	HISTORY		75	Right of Petition5-94, 5-95, 5-96, 5-98, 5-102, 5-103, 5-104, 5-105, 5-106, 5-108, 5-110, 5-112, 5-114, 5-118
18	Civil War	5-101, 5-119, 5-122	76	SCANDALS
19	World War II	5-44	77	False government propaganda
20	INTERNAL REVENUE SERVICE		78	SEPARATION OF POWERS DOCTRINE
21	Appeals Office.....	2-56	79	Separation of commerce and state
22	Automated Collection System (ACS)	3-23	80	Separation of family and state
23	IRS fails first time audit	2-24	81	Separation of marriage and state.....
24	IRS Lies and Obfuscation.....	2-25	82	Separation of money and state
25	IRS Mission Statement	2-9	83	Separation of retirement and state
26	Jurisdiction and authority of IRS Agents	2-21	84	Separation of school and state
27	Plausible deniability	2-26	85	STATES
28	Tax terrorism and misenforcement.....	2-35	86	50 states
29	Violation of Due Process of Law	2-55	87	50 Union states
30	LAW		88	Buck Act of 1940.....
31	California Revenue and Taxation Code.....	7, 3-49	89	California.....
32	Common Law . 5-13, 5-14, 5-15, 5-102, 5-106, 5-112, 5-115, 5-119, 5-121, 5-122, 5-126		90	DMV.....
33			91	State court.....
34	Due process of law2-55, 2-56, 2-57, 2-64, 2-65, 5-58, 5-75, 5-111, 8-3		92	TAX RETURNS
35			93	Substitute for Return.....
36	Due Process of Law.....	2-55, 2-56, 2-57, 2-63, 2-64	94	TAXES
37	How to Shepardize	5-86	95	Appeals
38	Law of Presumptions.....	2-10	96	Individual Master File
39	Magna Carta5-97, 5-102, 5-103, 5-104, 5-107, 5-110, 5-111, 5-112, 5-114, 5-122, 5-124		97	IRA
40			98	Tax Class
41	UCC.....	5-14	99	Voluntary compliance.....
42	UCC 1-207	5-14	100	TYRANNY
43	LAWS		101	Gestapo
44	Internal Revenue Code	7, 3-49, 8-1, 8-6, 8-14	102	Slavery
45	Void for vagueness doctrine.....	5	103	U.S. GOVERNMENT
46	LIBERTY		104	Congress
47	liberty	6, 2-88	105	Congressional Staff Directory
48	LITIGATION		106	Department of the Treasury .. 2-6, 2-8, 2-20, 2-53, 3-4
49	Tactics	2-72	107	Federal Yellow Book.....
50	MEDIA		108	government of law
51	CNN	2-36	109	Social Security program
52	C-SPAN.....	2-63, 2-64	110	Treasury Inspector General for Tax Administration (TIGTA)
53	Notary Certificate of Default Method	3-6	111	West Group.....
54	NOTICES		112	
55	Notice 609	2-62, 2-63	113	
56	Notice 782	2-62, 2-63	114	
57	Notice of Deficiency2-52, 2-54, 2-63, 2-68, 5-71, 5-76		115	
58	Notice of Levy.....	2-92	116	

1 World War II 2-21
2

REVISION HISTORY

1

2 The below revision history covers only the last six months of changes.

<i>Date</i>	<i>Version</i>	<i>Description</i>
2/21/06	1.00	1. Initial version.
3/22/06	1.01	<ol style="list-style-type: none"> 1. Expanded section 4.6. 2. Expanded section 4.7. 3. Swapped sections 4.9 to 4.8. 4. Expanded section 4.8. 5. Updated section 5.3.2.2.1. 6. Updated section 5.3.2.3.1. 7. Updated section 5.3.1.2. 8. Updated section 5.3.2.6.1. 9. Updated section 5.3.2.3.2. 10. Updated section 5.3. 11. Replaced all occurrences of “IRS Deposition Questions” with “Tax Deposition Questions”. 12. Updated the IMPORTANT NOTES. 13. Updated section 4.2, 4.3, 4.5, 4.6, and 4.16.
4/17/06	1.02	<ol style="list-style-type: none"> 1. Updated section 5.3. 2. Renamed section 5.3.1.6 and updated it. 3. Updated beginning of section 4. 4. Added section 4.39.
7/7/06	1.03	<ol style="list-style-type: none"> 1. Updated section 4.39 and 4.1. 2. Updated section 4.37. 3. Updated sections 4.10 and 4.20. 4. Deleted section 4.31. 5. Updated section 4.13. 6. Added a graphic to the cover page.
10/3/06	1.04	<ol style="list-style-type: none"> 1. Renamed section 4.13 and expanded it. 2. Split section 6.8.5 into two subsections and added section 6.8.5.2. 3. Renamed section 4.33. 4. Expanded section 4.17. 5. Renamed section 4.11. 6. Expanded section 4.21. 7. Updated section 4.20. 8. Updated beginning of section 4. 9. Replaced the preface.
12/30/06	1.05	<ol style="list-style-type: none"> 1. Expanded section 4.16 2. Updated section 4.28. 3. Updated section 4.30. 4. Modified definition of “national” in the definitions in the Preface. 5. Modified section 1.1. 6. Completely revised section 1.2 and renamed it. 7. Improved formatting throughout the document. 8. Modified section 1.4.1. 9. Added several more entries to the Table of Authorities at the beginning.
6/14/06	1.06	<ol style="list-style-type: none"> 1. Completely revised section 4.22. 2. Added section 4.23. 3. Removed the gutter in chapter 9 to fix formatting problems there. 4. Expanded section 4.5. 5. Modified section 4.6. 6. Updated section 4.17. 7. Updated section 4.36.

<i>Date</i>	<i>Version</i>	<i>Description</i>
		<ul style="list-style-type: none"> 8. Removed chapter 4 and most of chapter 5. These are now covered by separate documents posted in the Liberty University. 9. Corrected several spelling and grammar errors throughout the document. 10. Updated the preface.
12/21/07	1.07	<ul style="list-style-type: none"> 1. Updated section 5.9.2. 2. Expanded section 1.4.1. 3. Updated Disclaimer. 4. Corrected errors and duplicates in Table of Authorities. 5. Added “Scriptures” section to Table of Authorities. 6. Updated section 1.4.6. 7. Replaced all occurrences of “Psalms” with “Psalm”. 8. Updated section 3
11/9/2010	1.08	<ul style="list-style-type: none"> 1. Updated section 3.7.5 and removed all subsections underneath it. 2. Expanded section 3.5. 3. Expanded section 3.7. 4. Updated section 3.9. 5. Expanded section 3.3.10. 6. Expanded section 3.3. 7. Updated sections 4.3 through 4.3.3. 8. Expanded section 5.6. 9. Added an introduction to Chapter 5. 10. Removed all references to Assumption of Liability book. 11. Removed outdated entries from section 7.1. 12. Deleted section 7.3. 13. Removed all occurrences of “(OFFSITE LINK)”.
7/10/2017	1.09	<ul style="list-style-type: none"> 1. Replaced disclaimer. 2. Updated all links to Cornell U.S. Code resource. 3. Fixed section number references to external documents. 4. Updated links and form numbers in chapter 6 to account for site restructuring. 5. Updated Chapter 8: Definitions. 6. Added several new items to the Table of Authorities. 7. Corrected section number references. 8. Deleted “DEFINITIONS” section at beginning. Section 8 covers that subject now. 9. Updated section 1.2: Intended Audience

1

1. INTRODUCTION

GET AN ELECTRONIC COPY OF THE LATEST EDITION OF THIS BOOK!

Visit the following address on the web:

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

Page

1. INTRODUCTION	1-1
1.1 Summary of the Purpose of This Document	1-2
1.2 Intended Audience	1-4
1.3 Why Religious people can't remain passive and must commit themselves to reform and action	1-5
1.4 Why Should I Believe This Book or Your Website?	1-10
1.4.1 Mission Statement	1-11
1.4.2 Motivation and Inspiration	1-27
1.4.3 Ministry	1-27
1.4.4 Schooling.....	1-30
1.4.5 Criticism	1-31
1.4.6 Pricing.....	1-32
1.4.7 Frequently Asked Questions About Us	1-33
1.4.7.1 Question 1: Do you file 1040 forms?	1-33
1.4.7.2 Question 2: Do you have any court cites favorable to your position?	1-33
1.4.7.3 Question 5: Do you have to quote the Bible so much?.....	1-36
1.4.7.4 Question 6: Aren't you endangering yourself by criticizing government?.....	1-36
1.4.7.5 Question 7: How come I can't select or copy text from the electronic version of this document?	1-38
1.4.7.6 Question 8: I'm afraid to act on the contents of this book. What should I do?.....	1-38

1 *"The power to tax is the power to destroy."*
 2 *[John Marshal, U.S. Supreme Court Justice (M'Culloch v. Maryland, 4 Wheat. 316, 431).]*

3 **1.1 Summary of the Purpose of This Document**

4 This book is written specifically and only for "nontaxpayers", which are in fact and in deed people who are not subject to
 5 any provision within Subtitle A of the Internal Revenue Code and who do not satisfy the definition of "taxpayer" found in
 6 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313(b). Only you are authorized under positive law to determine whether you are
 7 a "taxpayer" under Subtitles A and C of the Internal Revenue Code so please don't ask us if you are. Note also that
 8 U.S.C. §204 says that the Internal Revenue Code is not positive law but "prima facie evidence". "Prima facie evidence"
 9 means "presumed" to be law, and the U.S. Supreme Court has repeatedly held that all such statutory "presumptions" which
 10 might prejudice constitutionally protected rights are impermissible. Therefore, no part of the I.R.C. is worthy of any
 11 credibility whatsoever in determining whether you are in deed a "taxpayer". This SCAM is exhaustively analyzed in the
 12 following free pamphlet:

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

13 The *Tax Fraud Prevention Manual*, Form #06.008 is an advanced book. Its purpose is to provide tools and education to
 14 help "nontaxpayers" apply the truths found in *Great IRS Hoax*, Form #11.302 book to their specific situation using their
 15 own judgment and discretion. You should not attempt to read or use this book until *after* you have read at least chapters
 16 one through five of *Great IRS Hoax*, Form #11.302 and done your best to understand them. That book is available at:

Great IRS Hoax, Form #11.302
<http://sedm.org/Forms/FormIndex.htm>

17 We therefore highly discourage you from using this book until you have satisfied the above requirements. Desperate and
 18 procrastinating freedom fighters can inflict a lot of damage to the credibility of a good legal argument if they don't do their
 19 homework or prepare adequately before going into battle and we want to prevent this before it happens. Ill-prepared,
 20 ignorant, or desperate freedom fighters also invite contempt and reproach of our efforts to reform the law and tax systems
 21 and thereby do us a grave disservice.

22 This book is expository in nature. We will use the government's own laws and their own statements to show how to best
 23 achieve the goals that you decide you want to pursue based on your reading and interpretation of *Great IRS Hoax*, Form
 24 #11.302. We cannot and will not make any statements about the likelihood of achieving your particular goals based on the
 25 use of this book because to do so might cause the government to misconstrue our statements and falsely accuse us of
 26 encouraging tax evasion, abusive tax shelters, and any number of other unfounded and ridiculous accusations designed to
 27 deter you from learning and applying the truth to prevent their abuse. The government wants to hide the truth of their
 28 misdeeds by silencing the messenger in what amounts to obstruction of justice:

29 *"He who believes in Him [Jesus, the Son of God] is not condemned ; but he who does not believe is condemned*
 30 *already, because he has not believed in the name of the only begotten Son of God. **And this is the***
 31 ***condemnation, that the light has come into the world, and men loved darkness rather than light, because***
 32 ***their deeds were evil. **For everyone practicing evil hates the light and*****
 33 ***does not come to the light, lest his deeds should be exposed.*** *But*
 34 *he who does the truth comes to the light, that his deeds may be clearly seen, that they have been done in God."*
 35 *[John 3:18-21, Bible, NKJV]*

36 As we say repeatedly throughout *Great IRS Hoax*, Form #11.302 and this book and the Disclaimer at the beginning of this
 37 book, we have a criminal government which is blatantly and chronically violating both state and federal laws on taxation.
 38 They are abusing and terrorizing and extorting money illegally from Americans on a large scale. The Bible says in Isaiah
 39 1:1-26 that the cause of this widespread abuse is corrupted judges and lawyers and that the only solution for the problem is
 40 to censure and incarcerate and punish these wicked people. These types of much-needed reforms aren't likely to happen
 41 anytime soon, so in the meantime, we need to use resources like this book to defend our lives, our property, and our liberty

1 from such abuses. The goal of this book is therefore to show you how to stop their illegal terrorism and extortion and how
2 to protect yourself from it.

3 The Apostle Paul said:

4 *"Let every soul be subject to the governing authorities. For **there is no authority except from God**, and the*
5 *authorities that exist are appointed by God"*
6 *[Rom. 13:1, Bible, NKJV]*

7 What Paul was alluding to is the concept of "divine right". When a government ceases to be "divine" by following God's
8 laws and commands, then it ceases to have any "right" or moral authority to govern. The implication of the above
9 scripture is that when people in government rebel against the authority of God and disobey God, then they cease to be an
10 "authority", because God will withdraw His sovereign blessing and authority from them.

11 *"Has the LORD as great delight in burnt offerings and sacrifices,*
12 *As in obeying the voice of the LORD?*
13 ***Behold, to obey is better than sacrifice,***
14 ***And to heed than the fat of rams.***
15 ***For rebellion is as the sin of witchcraft,***
16 ***And stubbornness is as iniquity and idolatry.***
17 ***Because you have rejected the word of the LORD,***
18 ***He also has rejected you from being king[or having the authority to govern the people]."***
19 *[1 Sam. 15:22-23, Bible, NKJV]*

20 A government without authority that comes only from God is a government that Christians no longer have an obligation to
21 obey. It is a government whose rebellion against God, God's Holy Laws, and the people it is there to serve and protect is
22 described by the Bible as "witchcraft" and "idolatry". That is the kind of government we have today: one that is morally
23 and ethically and spiritually bankrupt. It sanctions and encourages:

- 24 • The killing of unborn babies.
- 25 • Polygamy by brainwashing Americans into getting marriage licenses and thereby marrying both the state and their
26 spouse.
- 27 • Coercing judges to maintain and expand internal taxation by the federal government by forcing them to participate,
28 thereby giving them a conflict of interest.
- 29 • Using money illegally stolen through illegally enforced taxation in order to buy votes of people who want
30 something for nothing.
- 31 • Elimination of prayer in the public schools by declaring it unconstitutional.
- 32 • Homosexual marriage.
- 33 • Robbery in the name of taxation to institute wealth redistribution.
- 34 • Propagandizing and brainwashing of young children in the public schools.
- 35 • Contraception instead of abstinence in the schools.
- 36 • Abuse of the tax system to muzzle churches by removing 501(c) status from those churches who become
37 politically active.
- 38 • Counterfeiting by allowing money to be created out of thin air within the Federal Reserve system.
- 39 • Deception and constructive fraud in its mis-enforcement and gross negligence in administering our tax laws.

40 We have a government that many people throughout the world despise and disdain and scorn. It is a government that
41 invites contempt and terrorists from throughout the world because it abuses and enslaves its own people. It invites citizens
42 to break the law because it breaks the law. By "law" we mean both God's law and man's law.

43 *"Our government is the potent, the omnipresent teacher. For good or ill, it teaches the whole people by its*
44 *example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for the law; it*
45 *invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the*
46 *criminal law the end justifies the means...would bring terrible retribution. Against that pernicious doctrine this*
47 *Court should resolutely set its face."*
48 *[Justice Brandeis, Olmstead v. United States, 277 U.S. 438, 485. (1928)]*

49 Such a government deserves all the ridicule and contempt and rebellion by its citizens that it brings upon itself by its own
50 poor example. The purpose of this book is to provide options on how to obey both God's law and man's law within an

1 environment where our government doesn't, so that we can continue to obey and honor our God *in spite* of our corrupted
2 government.

3 Every American as the owner and the sovereign over his own life and property and liberty, has an inherent and natural right
4 to defend himself or herself from illegal and injurious actions by others, including those in government. Doing so is not
5 "tax evasion" under 26 U.S.C. §7201, an "abusive tax shelter" under 26 U.S.C. §6700, or any other such ridiculous and
6 slanderous propaganda label that a greedy government lawyer in the Department of **IN**justice might try to use to describe it.
7 Instead, fighting injustice and slavery to the government instituted through illegal taxation is simply "self-defense". When
8 our government refuses to fulfill it's *only* legitimate function of defending Americans from injury and abuse, and when it
9 instead becomes the *worst* abuser of people's life, liberty, and property rights, then the people have a moral and ethical and
10 spiritual obligation to rebel by withdrawing legal and moral authority and financial support from such a government. God's
11 laws and justice demand it:

12 *"The violence of the wicked will destroy them because they refuse to do justice."*
13 [[Prov. 21:7](#), Bible, NKJV]

14 We have our founding fathers to thank for showing us how we can and should rebel against abusive governments. Their
15 response to such abuse after being refused a peaceful means of legal redress was revolution. We assert that if the
16 government refuses to allow reform by peaceful political means, then further more drastic measures are necessary. This
17 book is therefore intended to suggest ways to reform the system that are above and beyond simply political means so that
18 we as concerned and law-abiding citizens may accomplish much-needed reform during our lifetimes.

19 Throughout this document, we will try very hard to be terse, specific, and provide as much evidence to support our
20 conclusions as we possibly can. We want this book to be most useful as an authoritative reference rather than a narrative,
21 and we want you to refer to it often throughout your dealings with the government. It is not intended as a vehicle for
22 storytelling or entertainment, but a practical tool that we hope will be very useful to you as a "how-to" reference.

23 **1.2 Intended Audience**

24 All of the materials and information on this website have been prepared for [religious](#), educational, and informational
25 purposes only. Anyone and everyone may download and read our materials through this website and by doing so they
26 consent to be subject to our [Member Agreement, Form #01.001](#) and the [Disclaimer Agreement](#). All such people may "use"
27 any of the materials on this site OTHER than our "tax information and services". However, only those who satisfy all the
28 criteria in this section may "use" our "tax information and services", which we define to include:

- 29 1. Sending our materials to any member of the legal profession or the courts.
- 30 2. Using as evidence in a legal proceeding.
- 31 3. Attaching to administrative correspondence sent to any government agency, including the I.R.S.

32 The intended audience of this document is those who meet and who satisfy all the following requirements:

- 33 1. Members who consent unconditionally and perpetually to our Member Agreement, Form #01.001.
- 34 2. "[nontaxpayers](#)" not subject to the Internal Revenue Code. See the article below for details on this subject:
35 <http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
- 36 3. Statutory "[non-resident non-persons](#)". [Click here](#) for an article on this subject.
- 37 4. Constitutional citizens under the Fourteenth Amendment. See the following for an article on this subject:
38

<i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i> , Form #05.006 http://sedm.org/Forms/FormIndex.htm

- 39 5. Believe in God. See the following for an article on this subject:
40 <http://sedm.org/AboutUs.htm#9>. [About religious tolerance and this ministry](#)
- 41 6. Declared domicile is the Kingdom of God on earth, or a de jure constitutional but not statutory "State". See the
following article on the subject for details:

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