

Sovereignty Education and Defense Ministry (SEDM)
Church Member Agreement
Version 1.26, 2/22/06

“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”

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

1. General provisions

Comes now, _____(print your FULL legal birthname legibly), who desires to join the fellowship and the ministry of Sovereignty Education and Defense Ministry (SEDM). In consideration of the valuable information offered by the Ministry, I declare my consent to abide unconditionally with this agreement by any one or more of the following means:

1. Signing this Member Agreement and faxing or mailing it to the Ministry.
2. Downloading any of the free materials or information available on the SEDM website at <http://sedm.org>.
3. Making a donation to the ministry.
4. Participating in the Ministry as a volunteer or agent.
5. Signing up to be part of our Member Mailing List.

In joining the ministry by the above means, I declare that:

1. I believe in God.
2. I put service to God and His Laws (in his Holy book) above either self or man or government.
3. I consider justice and truth more important than personal profit or material wealth or personal security.
4. I agree and commit to diligently educate myself by regularly reading and studying God’s word, the [*Assumption of Liability*](#) book, and [*The Great IRS Hoax*](#) book, all of which I have been or will be provided free access to on the ministry website.
5. I agree to help educate all the people I know and come in contact with about everything that I learn by reading the above documents and participating in the ministry.
6. I am a person whose legal “domicile” is no place on earth, but instead is in Heaven. My King, my Savior, my Lawgiver, my Judge, and my ONLY protector is Jesus Christ and not any vain man or earthly government. I may not bow down to nor serve any other false gods, including governments, because this is idolatry. See the link and quote below for the reasons why this is:
<http://sedm.org/Forms/MemLaw/Domicile.pdf>

“You shall have no other gods [including Kings or government] before Me. You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; you shall not bow down or serve them [governments or Kings]. For I, the Lord your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.”
[Exodus 20:3-6, Bible, NKVJ]

7. I am a “[nonresident alien](#)” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) and a “transient foreigner” on the earth. See: <http://famguardian.org/Subjects/Freedom/Sovereignty/Sovereign=Foreign.htm>
8. I am NOT:
 - a. A “[U.S. Citizen](#)” as defined by the Federal Government in [8 USC §1401](#) and who is the only type of “citizen” who is the object of the Internal Revenue Code under [26 CFR §1.1-1\(c\)](#).
 - b. A “[resident](#)” as defined by the Federal Government under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). All “residents” are “aliens” in the I.R.C., and I am *not* an “alien” and neither is a “nonresident alien” an alien.
 - c. A “[U.S. Person](#)” as defined in [26 U.S.C. §7701\(a\)\(30\)](#).
 - d. An “individual” with any earnings “effectively connected with a trade or business in the United States” under [26 U.S.C. §871\(b\)](#).

- e. An "individual" with any earnings not connected with a "trade or business" under [26 U.S.C. §871\(a\)](#).
- f. Federal "employee" as defined in [26 U.S.C. §3401\(c\)](#) and [26 CFR §31.3401\(c\)-1](#).
- g. A person with any contracts in place, agency, or fiduciary duty with the federal government. Such contracts include but are not limited to the W-4, 1040, or SS-5 federal forms.

Instead, my earnings and all of my property is a "foreign estate" as described in [26 U.S.C. §7701\(a\)\(31\)](#) and not subject to the jurisdiction of the Internal Revenue Code. I am a Secured Party to the Constitution as I do not live within the exclusive or general jurisdiction of the Federal Government but inhabit (not "reside" within, but "inhabit") the 50 states of the Union. As such, the [Special Law](#) found in [Title 26](#) does not apply to me, which is confirmed by the Legislative Intent of the [16th Amendment](#). See [The Great IRS Hoax](#), sections 4.11 through 4.11.13 and 5.2.14 for overwhelming evidence supporting this firm conviction of mine.

9. I am a reasonable, patriotic, and open-minded individual who, like the ministry, simply wants an honest and accountable government that diligently obeys and respects the [Constitution](#), enacted positive law, and does *not* try to enforce that which is not enacted positive law. Every American expects and deserves a government that respects the requirement for "consent" in every interaction between it and its inhabitants, including in the area of taxation (see <http://sedm.org/Forms/MemLaw/Domicile.pdf>). The reason is that the Declaration of Independence says that all just powers of government are based on the "consent of the governed". Where there is no explicit, written, informed consent, there is no authority and nothing but tyranny and injustice. Because it is *not* respecting these limits on its authority, then I cannot and will not subsidize or condone or aid any efforts which would conflict with these objectives with my earnings or my labor or my tacit consent or obedience:

"If money is wanted by Rulers who have in any manner oppressed the people, they may retain it until their grievances are redressed, and thus peaceably procure relief; without trusting to despised petitions or disturbing the public tranquility." [Continental Congress, 1774; Am. Pol., 233; [Journals of the Continental Congress, October 26, 1774](#)]

I understand that it is the policy of the ministry not to provide legal advice or representation, but instead to teach and empower the sovereign people themselves to manage their own legal affairs without the involvement of either the ministry or a corrupted legal profession.

As a sovereign individual, I hereby state that I am formally declaring, to any and all parties interested, the following based upon my understanding of enacted federal law regarding Subtitle A of the federal income tax:

1. [The Legislative Intent of the 16th Amendment, written by President of the United States, William H. Taft on June 16, 1909](#), is the foundational document behind the [16th Amendment](#) to the Constitution of the United States. As this document is published in the Congressional Record of the United States Senate on pages 3344-3345 there can be no doubt as to the authenticity of this document and the expressions stipulated by the President.
2. President Taft stated in the Legislative Intent of the [16th Amendment](#) that the federal income tax was, as recommended to Congress, levied upon the Federal Government only. Therefore those individuals who make up the Federal Government are Federal Officers, Federal Employees, and Elected Officials of the Federal Government. See [The Great IRS Hoax](#), section 3.10.11.1 for further evidence supporting these conclusions.
3. The geographical jurisdiction to which Subtitle A of the Internal Revenue Code was made applicable was mainly upon:
 - a. The "federal zone", which is to say Washington, DC and U.S. territories and other insular possessions belonging to the Federal Government.
 - b. Admiralty jurisdiction, which is the territorial waters of the United States.
 - c. "citizens of the United States" under [8 U.S.C. §1401](#), who were born within and domiciled within the federal zone, and who are working abroad and not in a state of the Union under [26 U.S.C. §911](#). Since I am not a "U.S. citizen", then this provision doesn't apply to me.

The reason for this was stated by President Taft in regard to the United States Supreme Court decision in the *Pollock v. Farmer's Loan & Trust* case proving that the federal government does not have the power or the authority granted to it by the Constitution to impose an income tax upon the now 50 states of the Union.

4. The power to tax is the power to destroy.

"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which

other, with respect to those very measures, is declared to be supreme over that which exerts the control."
 [Van Brocklin v. State of Tennessee, [117 U.S. 151](#) (1886)]

The People created the sovereign States of the Union and through those initial States of the Union the Federal Government was created. That which was created can only be destroyed by that which created it (see [VanHorne's Lessee Dorrance, 2 U.S. 304 \(1795\)](#) and [The Great IRS Hoax](#) section 5.1.1).

*"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be revoked or altered only by the authority that made it. **The life-giving principle and the death-doing stroke must proceed from the same hand.**"* [VanHorne's Lessee v. Dorrance, [2 U.S. 304 \(1795\)](#)]

*"**The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law [including a tax law] involving the power to destroy.**"* [Providence Bank v. Billings, [29 U.S. 514](#) (1830)]

As I am one of 'We The People' then the federal government, as expressed by the decisions of the United States Supreme Court per the Constitution of the United States, was created by the People. As proclaimed by the Founding Fathers to the Constitution, God, our Heavenly Father, created all life. The government did not create the People and therefore it is devoid of moral authority to directly destroy or undermine the sovereignty of those People:

"Remember the word that I said to you, 'A servant is not greater than his master.' If they persecuted Me, they will also persecute you. If they kept My word, they will keep yours also." [[John 15:20](#), Bible, NKJV]

*"Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are frequently used, and of the object, to which the application of the last of them is almost universally made; it is now proper that I should disclose the meaning, which I assign to both, and the application, [2 U.S. 419, 455] which I make of the latter. **In doing this, I shall have occasion incidentally to evince, how true it is, that States and Governments were made for [and BY] man; and, at the same time, how true it is, that his creatures and servants have first deceived, next vilified, and, at last, oppressed their master and maker.**"* [Justice Wilson, [Chisholm v. Georgia](#), 2 Dall. (2 U.S.) 419, 1 L.Ed 440, 455 (1793)]

Thus, the federal government has no authority to impose the Subtitle A federal income tax directly upon 'We The People' domiciled within states of the Union without apportionment, unless they provide individual, informed consent in writing and thereby contract away their Constitutional rights. Instead, it can tax only those who volunteer or choose absent duress to make themselves subject to the requirements of the Internal Revenue Code by voluntarily entering into federal employment or conducting a "[trade or business](#)" or other voluntary excise taxable activity. See [The Great IRS Hoax](#) sections 5.1.1 and 5.2.11 for further evidence supporting this position.

5. Since 1939, the Internal Revenue Code has been repealed (see [53 Stat. 1, Section 4](#)) and is not now enacted into positive law. This is confirmed by examining the legislative notes under [1 U.S.C. §204](#). Neither have I ever seen a tax case where the government as the moving party has ever been required by any court to prove that a section of the I.R.C. they were citing as authority WAS positive law. This is an obvious violation of the Constitutional requirement for due process of law as well as a violation of my religious beliefs, which say in [Numbers 15:30](#) that "presumption" is a sin. "Presumption" and "due process" are mutually exclusive conditions, in fact. Consequently, Subtitle A of the I.R.C. is nothing but a repealed "code" and not an enacted positive law. It is the "bible" for a state-sponsored religious cult. Therefore, it is an official, state-sponsored religion based on usually false "presumption" which is observed only by those who voluntarily consent to join it and be bound by it. My beliefs prohibit me from joining such a damaging, socialist cult.

[What Pastors Need to Know About Government and Taxation](#)-a presentation that summarizes the relationship of legitimate religions to political religions. <http://sedm.org/LibertyU/WhatPastorsNeedToKnow.pdf>

*"**You shall not follow a [democratic] crowd to do evil;** nor shall you testify in a dispute so as to turn aside after many to pervert justice."* [[Exodus 23:2](#), Bible, NKJV]

*"Away with you , Satan! For it is written, 'You shall worship the Lord your God, and Him **ONLY** [NOT the government or a corrupted state] you shall serve.'" [Matt. [4:10](#), Bible, NKJV]*

"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to keep oneself unspotted from the world [and the corrupted governments and laws of the world]." [James [1:27](#), Bible, NKJV]

"And you shall be holy to Me [God], for I the Lord am holy, and have separated you from the peoples, that you should be Mine." [Leviticus 20:26, Bible, NKJV]

6. There are no Implementing Regulations published in the Federal Register which impose the federal income tax upon American Citizens / American Nationals, of which I am one. The requirement upon the Internal Revenue Service to publish any obligation is found in [5 USC §552\(a\)\(1\)](#), [5 USC §553\(a\)\(2\)](#), [26 CFR §601.702\(a\)\(1\)](#), [31 CFR §1.3\(a\)\(4\)](#), and [44 USC §1505\(a\)](#). The Effect of Failure to Publish in the Federal Register is located in [26 CFR §601.702\(a\)\(2\)\(ii\)](#). It is my understanding from [a legal opinion letter written by Michael L. White, Federal Attorney, Office of the Federal Register](#) that there are no Implementing Regulations which have imposed upon American Citizens/ American Nationals an obligation for the Subtitle A federal income tax who are not federal "employees". [Click here](#) for further details about the missing regulations that are required in order to lawfully enforce Subtitle A of the Internal Revenue Code or visit: <http://sedm.org/MemberAgreement/IRSDueProcMtgWorksheet.pdf>. Neither can any of these requirements be waived in my case, because I neither consent to be a "taxpayer", nor do I have any income "effectively connected with a [trade or business](#)", which is a public office in the United States government, as required by [26 CFR 1.1-1\(a\)\(2\)\(ii\)](#). Neither do I have any income from the "United States" under [26 U.S.C. §871\(a\)](#) that is not connected with a "trade or business". Therefore, my entire estate is classified as a "foreign estate" not subject to the Internal Revenue Code as defined in [26 U.S.C. §7701\(a\)\(31\)](#).
7. The meaning of the word "[income](#)" both at the time the [16th Amendment](#) was ratified and now means "corporate profit", and that I am not a corporation or a legal fiction called a "person" who is the proper subject of [Subtitle A](#) of the Internal Revenue Code. See [The Great IRS Hoax](#), sections 5.1.1 and 5.6.5 for a thorough analysis of why this is the only rational conclusion that a reasonable person can make.

*"Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909 (36 Stat. 112) in the 16th Amendment, and in the various revenue acts subsequently passed."
[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)]*

I have come to my determination that I am one who is OUTSIDE the jurisdictional application for the federal income taxes expressed in [Subtitle A](#), [Subtitle B](#), and/or [Subtitle C](#) by all the above and other information not mentioned. This conclusion was reached by me independently and voluntarily. I am a "[NONTAXPAYER](#)" based upon enacted federal law and as such am neither of the subject nor of the object of federal revenue laws. I would like further education and help from 'SEDM' and others in affiliation with this group in protecting my rights and my property as a person who has such legal status. I am being compelled to pursue this education and participation in the ministry not only because the IRS and state taxing authorities won't help or educate "nontaxpayers", but also self-servingly refuse to even acknowledge their existence in violation of [18 U.S.C. §208](#). I believe that this kind of bad faith behavior is a violation of equal protection of the laws and a breach of fiduciary duty under the Constitution by our public DIS-servants. See:

<http://sedm.org/LibertyU/LibertyU.htm#5.8>. [YOUR RIGHTS AS A NONTAXPAYER](#)

The main and only reason I am involving the ministry is to help me get educated about my God-given rights and how to defend them. The main reason I have to take personal responsibility for defending my rights in this way is because government has refused its duty under the Constitution to do so. Therefore, the Master must do what the servant is maliciously unwilling to do. Below are what a few prominent authorities say about the virtues of education, and the Constitutionally protected Free Assembly which it is based upon:

"Only the educated are free." [Epicetus, Discourses]

"Knowledge will forever govern ignorance, and people who mean to be their own governors, must arm themselves with the power which knowledge gives." [James Madison]

"...the greatest menace to freedom is an inert [passive, ignorant, and uneducated] people [who refuse, as jurists and voters and active citizens, to expose and punish evil in our government]" [Whitney v. California, 274 U.S. 357 (1927)]

"The American people have always regarded education and acquisition of knowledge as matters of supreme importance which should be diligently promoted [in order to maintain and protect their liberty]. The Ordinance of 1787 declares: 'Religion, morality and knowledge being necessary to good government and the happiness [and liberty] of mankind, schools and the means of education shall forever be encouraged.'" [Meyer v. State of Nebraska, 262 U.S. 390 (1923)]

"And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do." [[Exodus 18:20](#), Bible, NKJV]

"My [God's] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that produces it]." [[Hosea 4:6](#), Bible, NKJV]

The only thing I will use the materials, education, or information for that are provided by the ministry is to Petition the Government for a Redress of Grievances of wrongs against my life, liberty, property, and family, which is a protected right under the First Amendment to the Constitution of the United States of America. This is a lawful purpose so that it can never be said that either I nor the ministry are engaging in unlawful activity subject to any penalty or other unconstitutional "[Bill of Attainder](#)".

I understand that it is ***not*** the mission or goal of the ministry to make legal recommendations or judgments about my status as either a "taxpayer" or a "nontaxpayer". Furthermore, I understand that ***only I***, under the Internal Revenue Code, and ***not*** the IRS (see [Internal Revenue Manual section 5.1.11.6.10](#) and [26 U.S.C. §6020\(b\)](#)) nor the courts of justice (see [28 U.S.C. §2201\(a\)](#)), nor anyone in government, may determine whether I as a natural person am "liable" for Subtitle A income taxes under the Internal Revenue Code. This is a result of the fact that "*Our tax system is based upon voluntary [self] assessment and payment, not upon distraint[enforcement]*", according to the U.S. Supreme Court in [Flora v. United States, 362 U.S. 145 \(1959\)](#).

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

I understand that if I am ever to achieve the status of being a "sovereign" individual, then I must be willing and able to:

1. Educate myself as education is primary to understanding the law regarding the federal income tax.
2. Refuse to accept the vain and self-serving edicts of a judge or lawyer [who in most cases have illegal conflicts of interest in violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18 U.S.C. §208](#)] to tell me what the law says, but instead to read it for myself and reach my own conclusions.
3. Trust my own education when I am reading and researching the law for myself.
4. As a free moral agent, I take complete and personal and exclusive responsibility for myself in all aspects of my conclusions and decisions as a result of my educational pursuits. I must take exclusive and personal responsibility for myself because the tyranny we face on the part of the government at present was created mainly by the government exploiting the human weakness to evade responsibility. See [Great IRS Hoax](#) section 4.3.10 to learn why and how our public servants have invidiously and covertly corrupted the morals of the people by exploiting this human weakness.
5. Apply what I have learned about the law to my specific situation and then to confidently challenge those who would question my conclusions by demanding that they prove me wrong by their presentment of Implementing Regulations published in the Federal Register to demonstrate the law and the facts properly and correctly.
6. Insist that those in government service are not above the law but are mere servants to their Master, We The People. Therefore, the servants must carry the [Burden of Proof](#) and any refutable proof must be reliable, probative, and substantial which is what an Implementing Regulation published in the Federal Register accomplishes.

2. Tax Returns and government correspondence

I understand that the ministry does not prepare or assist in the preparation of tax returns nor advise members to either file or not to file, and especially not for "taxpayers". Instead, filing of returns is entirely my decision and responsibility, should I choose to do so. I agree that if I submit any kind of "return" to the Internal Revenue Service, that the return will be on a form 1040NR or 1040NR-EZ and NOT on a form 1040 from this point forward and for any tax years which I request help from SEDM for. When or if I submit such forms to the IRS, I will NOT:

1. Indicate a tax liability. The amount owed must be zero.
2. Identify myself as a "taxpayer", a "citizen" (which is a person born in the District of Columbia or the territories of the United States), or a "resident" (which is an alien) under federal law
3. Take any deductions (under [26 U.S.C. §162](#)), exemptions, or credits (under [26 U.S.C. §32](#)).
4. Indicate any earnings in connection with a "trade or business", which is defined as a "public office" in [26 U.S.C. §7701\(a\)\(26\)](#).

5. Indicate any identifying number on the return.

I will do the above because SEDM does not and cannot help “taxpayers”, and any of the above statuses could contribute to making me into a “taxpayer” engaged in a taxable activity called a “trade or business”. I agree to read chapter 4 of the [Great IRS Hoax](#) book, so that I can learn my correct citizenship status and rights, which is that of a “non-citizen national” under [8 U.S.C. §1452](#) and either [8 U.S.C. §1101\(a\)\(21\)](#) or [8 U.S.C. §1101\(a\)\(22\)\(B\)](#).

I also agree to Resign as Compelled Social Security Trustee as described below:

Resignation of Compelled Social Security Trustee: describes how to legally quit Social Security
<http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>

I will NEVER again put any identifying number, whether it be an [SSN](#), [TIN](#), or EIN, on ANY correspondence or government form that I send to the federal or state or local government authorities. If the government sends me any correspondence or notice bearing an identifying number allegedly associated with me, I will dispute the number and renounce any connection as Trustee or fiduciary or beneficiary to any government program, entitlement, or benefit. I will do this because I may not accept the Mark of the Beast and may not fornicate with the beast by involving myself in “commerce” with it, as described in the following three articles:

1. *About SSNs/TINs on Tax Correspondence*:
<http://sedm.org/ItemInfo/RespLtrs/AboutSSNs/AboutSSNs.htm>
2. Who are “taxpayers” and who needs a “Taxpayer Identification Number”?
<http://sedm.org/Forms/MemLaw/WhoAreTaxpayers.pdf>
3. *Social Security: Mark of the Beast*:
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

3. Withholding

I agree from this point forward *not* to submit IRS form W-4 or the equivalent state form to my private, non-federal employer except under duress because I am not an “employee” under the Internal Revenue Code. I will instead use the [modified form W-8BEN](#) to control my withholding and submit it using the instructions contained in the pamphlet entitled [Federal and State Withholding options for Private Employers](#). If I give my private employer anything, it will be to request *termination* of withholding as either an affidavit or a [W-8BEN](#). The only circumstances where this requirement may be waived is any of the following:

1. My private employer threatens to fire me or not hire me for failure to submit a W-4. In this case, I will attach a statement to the W-4 indicating that I am under duress using the attachments provided in the pamphlet [Federal and State Withholding Options for Private Employers](#).
2. He directs me unlawfully to use the WRONG form or not to use the attachments provided and I feel threatened about losing my job and unable to sue him as he rightfully deserves. In that case, I will file 4852's at the end of the year zero'ing out his fraudulent income reports and leaving the IRS with no evidence upon which to base an assessment. I will use the directions located below for that purpose:
<http://sedm.org/ItemInfo/RespLtrs/4852/AboutIRSForm4852.htm>

4. Terms of Use

I agree to abide by the SEDM page entitled “Terms of Use” appearing at the address below:

<http://www.sedm.org/cgi-bin/ccp51prod/cp-app.cgi?&pg=termsfuse>

Ministry reserves the right to change the Terms of Use at any time without notice to members, but agrees to post the latest version of the Terms of Use Policy at the above address on the World Wide Web at all times.

I agree that I will not involve SEDM in any tax years for which I did not completely follow these filing and withholding requirements, or did not retroactively correct my status with the IRS and state taxing authorities to reflect compliance with these requirements for the years that I need help with. I acknowledge that this requirement originates from the need to avoid jeopardizing my "nontaxpayer" and "nonresident alien" filing status and to protect both my credibility and that of SEDM.

5. Prohibited Activities

As a Member, I agree never to use any of the Ministry materials or services for an unlawful purpose, and agree never at any time to solicit the Ministry to engage in any of the following specifically prohibited activities or use Ministry materials for any of the following purposes.

1. Offering information or assistance to "taxpayers", "U.S. citizens", "U.S. persons", U.S. "residents", or those with income "effectively connected with a trade or business in the United States". We assume no responsibility for the misuse of our materials by persons who violate our Member Agreement.
2. Offering information or assistance to atheists or those who do not believe in God. God's punishment for those who do not obey and respect Him and His sacred laws is slavery and servitude, and we cannot interfere with His sovereign punishment for disobedience. To do otherwise would be to commit mutiny against God. We cannot love God on the one hand, and interfere with the enforcement of His laws on the other hand. See Great IRS Hoax section 4.3.10 and our Articles of Mission section 1.2 for evidence supporting this requirement of God's laws.

"The Lord is well pleased for His righteousness' sake; He will exalt the law [HIS law, not man's law] and make it honorable. But this is a people robbed and plundered! [by the IRS] All of them are snared in [legal] holes [by the sophistry of greedy lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one says, "Restore!"

Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they would not walk in His ways, nor were they obedient to His law, therefore He has poured on him the fury of His anger and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart." [Isaiah 42:21-25, Bible, NKJV]

3. Offering any information or assistance to anyone who has filed a 1040 instead of the 1040NR as required by our Member Agreement or those who have indicated any tax liability or monies owed to the IRS on their return for any period they require help with. No member may have any earnings which are "effectively connected with a trade or business", which are earnings from a political office as described in 26 U.S.C. 7701(a)(26). Instead, the income, property, and earnings of our members are defined as a "foreign estate" under 26 U.S.C. §7701(a)(31)
4. Getting involved in any kind of taxable or government-regulated activity, either under state or federal law. This would simply compromise our independence and create a conflict of interest with our message. Consequently, we cannot and will not operate as a privileged federal or state "corporation" or 501(c)(3) entity. To do so would be to surrender our sovereignty by fulfilling the exceptions to the Foreign Sovereign Immunities Act found at 28 U.S.C. §1605(a)(2).
5. Advocating or knowingly ("willfully") engaging in any kind of illegal activity, including fraud.
6. Taking any kind of leadership or power of attorney role over the lives of others. This includes, giving legal advice, making determinations about the legal status of a person, or assuming legal liability for the decisions or actions of others. As educators and paralegals but not lawyers, the most we can do is offer information to people about options they have in a given situation and then explain to them the consequences of each option by showing them what the law and the courts say on the subject. We will never offer less than two options and we will always suggest that the options we are aware of may not include all of the options available or necessarily even the best option. We will also tell our Members that the decision of which option to take is entirely their responsibility and not ours. On the occasion of every inquiry by a Member, we will also tell people that they should research and confirm everything we say and not trust anyone, including us, for complete or error-free information about the options available to them. We will never be anything more than servants of the sovereign People we serve on this website and assuming any other role undermines their sovereignty.
7. Preparing tax returns for others or advising anyone in the preparation of returns. All our members prepare their own returns, and the only type of return they are allowed to prepare and not violate our Member Agreement is a 1040NR or 1040NR-EZ return that has no tax liability listed.
8. Making any promises or assurances about either the accuracy or the success of any of the educational resources or processes we offer. Anyone who promises you ANY result or promises you entirely error free material is quite frankly a presumptuous FOOL. This is especially true in a field so deliberately and systematically obfuscated and

propagandized by the government as taxation. The most we are therefore authorized to do is keep scientific statistics on the success of our methods and reveal those carefully maintained statistics to interested parties. The ministry DOES NOT authorize ANYONE to share subjective opinions about the effectiveness of our methods or materials. Any such representations by anyone associated with or involved with SEDM should be considered unauthorized, untrustworthy, and probably UNTRUE and neither we nor anyone in the ministry assume any liability for such clearly false statements. The one and only thing we can guarantee is that we as believers in God (whatever God you believe in) are going to be persecuted by evil people in the world, just as Jesus was, for obeying God's moral laws and following Jesus' example. The persecution will come because our actions, our example, and our deeds to expose the Truth will be a silent reproach and mockery to evil people throughout the world, and especially in places where such evil people congregate and concentrate, such as in government. Places where power is consolidated and centralized attract WICKED people who lust for power and who want to conceal knowledge of their treacherous, selfish, and tyrannical acts.

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

Furthermore, the more we attempt to separate ourselves from evil people or evil in government and the more dogmatic we become about insisting on obeying God's moral laws when they conflict with man's laws, the more these evil people will try to persecute us, just as they did with the early Jews.

"Look, I am sending you out as sheep among [government and IRS] wolves. Be as wary as snakes and harmless as doves. But beware [of the Illegal Robbery Squad and [Dept of INjustice](#)!] For you will be handed over to the [corrupted] courts [[by licensed attorneys with a conflict of interest](#)] and beaten in the synagogues [[501\(c\)\(3\) churches](#)]. And you must stand trial before governors and kings [and federal judges, [who are the equivalent of modern-day Monarchs](#)] because you are my followers. This will be your opportunity to tell them about me—yes, to witness to the world. When you are arrested [by the federal MAFIA because you threaten their organized crime ring], don't worry about what to say in your defense, because you will be given the right words at the right time. For it won't be you doing the talking—it will be the Spirit of your Father speaking through you.

"Brother will betray brother to death, fathers will betray their own children [by aborting them or selling them into federal slavery by giving them Socialist Security Numbers, the "badge of allegiance to [the Beast](#)", and by falsely claiming they are "[U.S. citizens](#)" on their tax returns], and children will rise against their parents [using Child Protective Services] and cause them to be killed [or persecuted by a zealous state eager to justify its existence and expand its jurisdiction at the expense of our sovereignty and Constitutional Rights]. And everyone [and especially misbehaving public DIS-servants] will hate you [and persecute you illegally and unconstitutionally] because of your [exclusive] allegiance to me [God]. But those who endure [and expose the Truth] to the end will be saved [and thereby prevent eternal harm at the price of temporary earthly discomfort]. When you are persecuted in one town, flee to the next. I assure you that I, the Son of Man, will return before you have reached all the towns of Israel.

*"A student is not greater than the teacher. A [public] servant is not greater than the [Sovereign Citizen] master. The student [us] shares the teacher's [Jesus'] fate. The servant [believers and followers of God] shares the master's [Jesus'] fate. And since I, the master of the household, have been called the prince of demons, how much more will it happen to you, the members of the household! But don't be afraid of those [thieves and tyrants masquerading as "public servants"] who threaten you. For the time is coming when everything will be revealed [and evil punished at the final judgment]; all that is secret will be made public. **What I tell you now in the darkness, shout [from websites like this one] abroad when daybreak comes. What I whisper in your ears, shout from the housetops for all to hear [and on websites like this one that are outside of government jurisdiction]!***

*"Don't be afraid of those who want to kill you. They can only kill your body; they cannot touch your soul. **Fear [and obey] only God [and His laws, not the government's unless they are consistent with God's laws], who can destroy both soul and body in hell.** Not even a sparrow, worth only half a penny, can fall to the ground without your Father knowing it. And the very hairs on your head are all numbered. So don't be afraid; you are more valuable to him than a whole flock of sparrows." [Jesus in [Matt. 10:16-31](#), Bible, New Living Translation]*

9. "Representing" anyone before the IRS or the government. For instance, we will never allow our members to file an IRS form 2848 giving us any kind of power of attorney to represent anyone. Instead, all members of the ministry shall

assume complete and sole responsibility for preparing and submitting any correspondence that they may send to government authorities. That is the ONLY way to maintain their anonymity and prevent them from becoming targets for wrongful and illegal government persecution.

10. Advertising or marketing. All of our nontaxpayer members will be introduced by referrals from satisfied Members and through hits on our public website. We will not offer any kind of affiliate program or commission structure to anyone, because we believe this compromises the integrity of our message.
11. Providing information or educational materials or services of any kind to businesses. We only help "natural persons" and not "businesses" or artificial legal entities such as corporations or trusts or partnerships.
12. Offering Credit repair services of any kind.
13. Debt cancellation using the UCC or bogus securities such as use of "Bills of Exchange".
14. Offering any kind of information or service unofficially, such as via email, in person, or via telephone, that does not already appear within our online store.
15. Creating or administering asset protection vehicles for members, such as trusts or corporations soles.
16. Providing legal representation in courts of justice. We may provide "assistance of counsel" but not legal representation, because we don't want to undermine the sovereignty of our Members that we intend to serve, nor do we wish to be harassed or persecuted by a corrupted legal profession intent on prosecuting people for practicing law "without a license", even though there is no such thing as a "license to practice law" and doing so creates an illegal monopoly on INjustice on the part of the legal profession.
17. [Commerce](#) within the legislative jurisdiction of the United States government. All donations to this religious ministry will occur via eCommerce on a webserver and using bank account(s) that are outside the country.
18. Using donations provided to directly support the activities or information that they were incident to. This means, for instance, that if a donation is made for a response letter, then the donation may not be used directly for preparing response letters but will be used for other purposes.
19. Claiming that it is one's citizenship status that primarily or exclusively determines tax liability. Instead, it is one's domicile and being engaged in excise taxable activities such as a "trade or business" that primarily determine tax liability. See the following articles for details:
 - 19.1. [The 'trade or business' scam](#)"
 - 19.2. ["Why income taxes are based on domicile and are therefore voluntary because domicile is voluntary"](#)
20. Offering any kind of investment or classes about investing.
21. Advocacy of or participation in gambling, poker, roulette, slots, card games, etc. Gambling is an addictive and sinful activity that destroys families and enslaves people. See [Family Constitution](#), sections 8.4.4 through 8.4.4.2 for more information on this sinful behavior.
22. Flattering or ingratiating any of our members, volunteers, or contributors. The ONLY thing this website is allowed to glorify is the one and only God, and not any vain man. We are ALL God's servants, we are ALL EQUAL under God's laws, and our Father in Heaven DOESN'T play favorites for anyone because He is a Righteous God!
23. Offering information or assistance to people in starting or stopping income tax withholding or giving advice about withholding.
24. "Assuming" or "[presuming](#)" anything, and especially in regards to the authority of our public servants.

"Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority, even though the agent himself may be unaware of the limitations upon his authority." [Federal Crop Insurance v. Merrill, [332 U.S. 380-388](#) (1947)]

"The power to create presumptions is not a means of escape from constitutional restrictions," [New York Times v. Sullivan, [376 U.S. 254](#) (1964)]

"[Presumption](#)" is a biblical sin under [Numbers 15:30](#) (see [Great IRS Hoax](#), section 2.8.2). The ONLY thing we can rely on without sinning and violating Constitutional due process in the process of establishing the authority of public servants is the Bible and enacted, unrepealed, [positive law](#), and to abstain from consenting to or putting any faith at all in any statute that is not explicitly enacted into positive law by the consent of the governed through their elected representatives. The [Internal Revenue Code](#), as revealed in the legislative notes under [1 U.S.C. 204](#), is NOT [positive law](#) and therefore imposes no obligation upon anyone who does not consent to be subject to its provisions by a voluntary, uncoerced, fully-informed act of free choice. Please rebut [Great IRS Hoax](#), sections 5.4.1 through 5.4.3.6 if you disagree.

6. Copyright/software/user license agreement

All information, communication, classes, and educational materials provided by the ministry or its agents are subject to the following copyright/software license agreement terms and conditions.

I agree never to sell any of the materials or information offered by 'SEDM' and others in affiliation with this group to any third party. I understand that any electronic documents or books downloaded digitally from the ministry website, sent by email or regular mail may only be used by me, my wife, or my children and not any other third parties. I agree to reimburse 'SEDM' and others in affiliation with this group for any damages that result from violating the provisions contained in this paragraph.

Use of the SEDM web site or any of the materials found on it or any attempt to communicate with us verbally, in writing, or via email constitutes an implied and mandatory agreement by the user to:

1. *Never* register a complaint about this website, the people who run it, or its contents to any law enforcement or government organization. Nothing this Ministry does is actionable on the part of those who use the information herein.
2. *Never* provide evidence about their experiences with this website to law enforcement or government that might be used to prosecute or punish the Ministry, any agent or officer, or any Member.
3. Compensate the officers and Members of SEDM in full for legal and attorney fees and personal time associated with defending himself/herself against any complaints registered by or evidence provided by the user to either government or law enforcement regarding this website, the materials on it, or any communications with us.
4. Substitute himself/herself as being liable for any judgments against this Ministry or its agents or Members relating to complaints filed by him/her or evidence provided by him/her to third parties or litigation initiated by him/her which result in prosecution of this Ministry or its agents or Members for the activities or offerings of the Ministry.
5. If any evidence or information is used from this website in a court trial, then the person submitting it to any court stipulates with the Ministry as a condition of the copyright to admit THE ENTIRE website into evidence (except the rebuttal letters), including the [IRS Deposition CD](#), the [Family Guardian Website DVD](#), the [Great IRS Hoax book](#), etc. No part of the website can be admitted without the ENTIRE website also being admitted and subject to examination by the jury. Members also stipulate that everything contained on this website or in this publication is truthful and accurate, except that which they personally and individually rebut using ONLY either positive law or rulings of the U.S. Supreme Court and not lower courts. See our [About Us](#) page, [Section 12](#), for the burden of proof they must meet in refuting our materials.
6. Agree never to refer to anything on this website as an "investment" or "[tax shelter](#)" as defined in the Internal Revenue Code. None of the donations made to this Ministry are refundable, and therefore they cannot be referred to as "investments", nor are Ministry offerings available to "[taxpayers](#)", who are the only proper audience for "[tax shelters](#)" to begin with.
7. If any litigation results from the materials or information offered here:
 - 7.1 Members and users agree to litigate ONLY in a state court WITH a jury trial under the laws of the state and not the federal government, and to allow the jury to rule on BOTH the facts AND the law. No member of the jury or the judge may be either a "[taxpayer](#)", a "[U.S. citizen](#)" under [8 U.S.C. 1401](#), or be in receipt of any government benefit, to ensure that the trial is completely impartial. They also agree to allow us to say anything we want to the jury and call any witnesses we wish, and not to object to or rule out any of our testimony or our witnesses.
 - 7.2 If the party using the materials off this website for litigation is any agent or representative of a state or federal government or an employee or agent thereof, then they stipulate with the accused party to answer the [IRS Deposition Questions](#) in their entirety on a signed affidavit, and to provide at least an "Admit" or "Deny" answer to each question. Any question not answered by the government or its agents shall be deemed to be "Admit". They also stipulate to admit their response to the questions into evidence in any trial involving this website or the activities of the Ministry or its officers, volunteers, or members. They also agree to publish for all time and eternity the original questions and their answers on the IRS and state revenue website in a conspicuous place for the entire public to read.
 - 7.3 None of the persons called as witnesses by either side at any trial involving this Ministry may work for the federal or state government, receive retirement benefits from the government, receive financial benefits of any kind from the government, nor be "taxpayers", "U.S. citizens", or "U.S. residents". This will ensure that the all witnesses called will be completely objective, neutral, and unbiased.
 - 7.4 Users and readers of our materials stipulate that their duty and allegiance to abide by this agreement is superior to their employment duties and any other agency they may claim to be exercising. Judicial,

sovereign, or official immunity are therefore subordinate to the terms of this agreement. Readers and users of our materials agree that any and all lawsuits in which they are participants acting by or for or as witnesses for the Plaintiff shall be deemed to be filed by them personally, regardless of the party which they claim to be representing or which is named on the Complaint. For instance if a government attorney named "John Doe" quotes or uses our licensed materials in any legal proceeding in which he or she is the Plaintiff or an agent for the Plaintiff, and files the lawsuit in the name of the "United States", this agreement stipulates that the definition of "United States" or "United States of America" shall instead mean "John Doe" and John Doe stipulates that he is acting by and on his own behalf and not on the behalf of the government of the states united by and under the Constitution of the United States of America. This will ensure that the plaintiff or prosecuting attorney does not try to claim that he had no authority to bind the U.S. government to abide by this agreement. An important implication of this provision is that if John Doe prosecutes this case on paid time for the U.S. Government, then he can and will be fired and disciplined for conducting private business on company time.

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

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

1. Protect the [First Amendment](#) rights of the authors.
2. Discourage and prevent anti-whistleblowing activity on the part of public servants.
3. Further the ends of [liberty](#) and [justice](#) for ALL, which is the sole function of this website and the object of our pledge of allegiance.

4. Help in the elimination of ignorance, fear, and presumption of the average American towards the legal and judicial process through education and empowerment..
5. Encourage you, the reader, to take complete and exclusive and personal responsibility for yourself and to prevent you from transferring that responsibility in any form to us. It would be completely hypocritical of us to on the one hand say we want to encourage personal responsibility, but then on the other hand tell people that they can transfer any part of the responsibility for themselves, their lives, or their choices to us.
6. Provide strong protections for you and your [Fourth Amendment](#) personal data by ensuring that our organization is never infiltrated by government moles who mean to do anyone harm.
7. Ensure that we are LEFT ALONE, which the Supreme Court has unequivocally ruled is a Constitutional Right:

*"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.**" [Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also Washington v. Harper, [494 U.S. 210](#) (1990)]*

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

If either of the following two situations happens:

1. A Member becomes involved in a lawsuit as a witness against SEDM and the Plaintiff Member uses licensed materials or communications of the Ministry as evidence in the proceeding.
2. A Member is prosecuted as an alleged agent or officer of SEDM for alleged injuries arising from activities or offerings of the Ministry, even if they in fact are not, and the Plaintiff or Plaintiff Counsel, who is a Member, uses licensed materials or communications of the Ministry as evidence in the case.

Then the affected Member or Members who are the Defendant or witness in the above two cases are hereby authorized to do the following on behalf of the Ministry in the context of only that proceeding:

1. To initiate a lawsuit as Plaintiff to enforce the terms of the Copyright/Software/License Agreement against the other Member or third party who initiated the lawsuit against them .
 - 1.1. They shall do so as natural persons and not acting in a representative capacity for SEDM, so as avoid the necessity of involvement by a licensed attorney (with a conflict of interest) to represent SEDM.
 - 1.2. In doing so, they shall have no authority to obligate SEDM to any liability or consequence of the suit and implicitly agree to assume all risks and consequences of the lawsuit.
 - 1.3. For the purposes of the jurisdiction of the Court and authority to act as private natural persons in their own self-defense, the Ministry agrees to convey to them an undivided portion of the equity ownership of the intellectual property covered by the Copyright/Software/User License Agreement so that they may have authority as party to this agreement to act personally rather than in a representative capacity.
2. To pay all expenses of the litigation from the proceeds of the Settlement for the litigation they initiate.
3. To keep 50% of what remains of the Settlement after all legal expenses have been paid.
4. To return the remainder of the Settlement to the Ministry.

Any Member who signs an affidavit about any aspect of SEDM that is submitted to any Court by a Plaintiff who is prosecuting SEDM or any Member or officer agrees, pursuant to [Federal Rule of Civil Procedure 4\(d\)](#), to waive personal service of process and accept service by mail with a Certificate of Service if legal proceedings are initiated by any Member against said Member to enforce the terms of this agreement. Open season on license violators!

7. Anti-Mole Provisions

<http://famguardian.org/Subjects/Crime/Humor/AshcroftSpy.mp3>

In the context of my relationship with this Ministry and its agents, officers, and employees, I hereby waive all rights and benefits that might accrue to me by virtue of asserting official, judicial, or sovereign immunity by virtue of employment, contract, or agency arising from any relationship I might have with any government.

I agree never to provide any information about SEDM or my involvement with SEDM to any government representative unless I am summonsed or subpoenaed and the summons or subpoena is signed by either a state judge or a district court judge who has demonstrated jurisdiction over the territory within which the alleged crime was committed. In the event that I am ever properly summonsed or subpoenaed in any legal proceeding to answer questions about SEDM or my involvement with SEDM, I promise to:

1. Maintain a copy of this agreement.
2. Present this agreement to the appropriate parties as the only evidence I have about services provided to me by 'SEDM' and others in affiliation with this group.
3. Have the inquisitor sign the Deposition Agreement posted on the SEDM website at: <http://sedm.org/Forms/Discovery/DepositionAgreement.pdf>
4. Require the inquisitor to answer the [IRS Deposition Questions](#) in their entirety with an Admit or Deny answer and to stipulate to admit the questions, supporting evidence, and answers into evidence in any trial involving me or the ministry.
5. Have the inquisitor sign this SEDM Member Agreement prior to asking questions and to send a certified copy of the signed document to SEDM. I am not allowed to associate with and cannot be compelled to associate with anyone but an SEDM Member in the context of law or taxation. This is guaranteed by the First Amendment to the United States Constitution.
6. Never provide evidence or testimony unfavorable to 'SEDM' and others in affiliation with this group to the government or in any legal proceeding.

Instead, I will claim "Fifth Amendment" in response to every question tendered to me about such matters. The reason that I can and must take the Fifth Amendment in answer to every question is because prior to answering such questions, I formed a sacred Contract (Member Agreement) with SEDM that I would substitute myself in any judgment against SEDM that uses adverse evidence I provided, and doing so makes me the main party of any investigation of SEDM. This Member Agreement also makes me a part of SEDM, and therefore a defendant in any such proceeding against SEDM. Since the government cannot interfere with my right to contract (see [Article 1](#), Section 10 of the Constitution of the United States), then it cannot interfere with my status as a person affected by the investigation, and therefore cannot preclude me from claiming the Fifth Amendment in answer to every question. Neither can the government claim that by doing so, I am involved in any conspiracy to willfully commit any kind of crime by making such a contract, because:

1. The ministry explicitly states on its [About Us](#) page and in its [Articles of Mission](#) that it cannot and does not involve itself in any unlawful activity.
2. The ministry openly and frequently invites the government to rebut the overwhelming evidence of government wrongdoing ([IRS Deposition Questions](#)) which is the reason for its existence and has not yet gotten anyone in the government to credibly rebut any of the evidence.
3. My own personal experience and the experiences of others with whom I am in contact has consistently confirmed a willful pattern of cover-up, malice, and bad faith on the part of everyone in the government in respect to the very serious legal issues raised in the IRS Deposition Questions. Consequently, I am more inclined to trust and believe the research of the ministry than to believe what appears to me to be a pack of thieves and liars running our government.

"The king establishes the land by [justice](#); but he who receives bribes [or stolen loot] overthrows it." [Prov. 29:4, Bible, NKJV]

If questioned about my physical location during the time that I was talking with, emailing, or donating to the ministry, I will specify that all such events were conducted entirely outside of federal jurisdiction in a [foreign state](#) and are therefore irrelevant and not discoverable in any federal court. I can lawfully do this regardless of where the actual transaction occurred because this trick is also used in the Internal Revenue Code as well, in [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(c\)](#) and the ministry is entitled to equal protection of the laws.

I certify under penalty of perjury that if I am either presently or in the future employed with or receiving any financial or other benefit from the U.S. government, the government of any state of the Union, or any law enforcement or tax collection agency of the United States, that I will not submit any evidence, testimony, or information that might be unfavorable to 'SEDM' and others in affiliation with this group or any of its members to any law enforcement agency or court within the United States and that if I disregard this requirement, then I promise to be personally liable for the following:

- Pay the legal fees and personal time lost to ‘SEDM’ and others in affiliation with this group and/or any members, in defending themselves against such evidence, litigation, or testimony.
- Substitute myself as the adjudged party for any charges or criminal indictments that are based on evidence or testimony that I might provide.

8. Members in Bad Standing and Former Members

Persons who obtain, use, read, or view our materials or avail themselves of any of our services or training courses and who do *not* meet all the requirements for membership indicated above shall be called "Members in Bad Standing". Members in Bad Standing consent to be liable for THREE TIMES any monetary sums or damages owed to SEDM as a consequence of violating any provision of the Copyright/Software License Agreement in section 5 above. If they also work for the Department of Justice of the United States or any state, the Internal Revenue Service, any state revenue agency, or any government agency or are acting as contractors or informants for these organizations, they consent to TEN TIMES the monetary liability of a Member in good standing.

Those who have requested to terminate their Membership shall be considered Former Members. They shall continue to be bound by the following terms of this agreement and no others:

1. Copyright/Software/User License Agreement in section 6 above in respect to any educational materials, information, communications, or services they may have obtained from the Ministry.
2. Anti-Mole provisions in section 7 above.

The above constraints on Former Members apply even if they destroy or give away the materials or information they obtained from the Ministry.

9. Basis for My Beliefs

I understand that neither the ministry nor any of its officers, agents, employees, etc are authorized to:

1. Guarantee or infer any specific result by virtue of using the educational materials and/or services available to its members.
2. Share subjective opinions about the successfulness of using our materials.

The ministry makes every possible effort to ensure the accuracy, appropriateness, usefulness of its materials, processes, and services. However, it has no control over how public servants, who are often malfeasant and not educated in the law, will respond to a petition for redress of grievances directed at remedying their illegal and injurious behavior. Any guarantees of particular results by either the ministry or any agent, officer, or employee of the ministry should be regarded as fiction, untrustworthy, and should not be relied upon as a basis for belief.

The ONLY reasonable basis for belief about liability in the context of federal taxation that does not involve some form of “presumption”, and therefore violation of due process, are:

1. Enacted positive law from the Statutes at Large.
2. The Rulings of the Supreme Court and not lower courts.

All other forms of evidence are simply “prima facie” and involve compelling the defendant to “[presume](#)” something, which violates not only due process, but is a religious sin, according to [Numbers 15:30](#), and amounts to compelled participation in state-sponsored religion in violation of the First Amendment. See the following link for further details on why the above are the only reasonable evidentiary basis for belief about federal tax liability:

<http://sedm.org/Forms/MemLaw/ReasonableBelief.pdf>

10. Severability and Jurat

In the event that any part of this agreement is found to be unenforceable, it is my intent and the intent of ‘SEDM’ and others in affiliation with this group that all remaining provisions shall be legally binding.

I voluntarily declare under penalty of perjury under the laws of the state I am domiciled in and from without the "United States" identified in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) of the Internal Revenue Code and under [28 U.S.C. §1746\(1\)](#) that the foregoing facts are true and correct to the best of my knowledge and belief, so help me God.

Signature:	Date:
Phone:	Email address:

(NOTE: Please fax the signed Member Agreement to our fax number at 800-753-7661 when complete. You will not receive any kind of acknowledgment back in response to your fax. Thanks!)