

CERTIFICATION OF FEDERALLY PRIVILEGED STATUS FORM W-0 INSTRUCTIONS

1. PURPOSE:

Everyone knows there are times when you just need to find out the federally privileged status of your job, for taxation and other purposes. There's probably some bureaucrat right now overtly or indirectly either pestering you to swear whether or not your job is a federally privileged activity or complaining that you haven't demonstrated whether or not you're a federally privileged worker. It is for this purpose that the private W-0 form was developed, to get this testimony established on the record from the people you work for.

As you know, if you are a federally privileged worker or performing a federally privileged activity, there are many benefits which inhere to recipient. The "privilege" to which we refer is called a "trade or business" within the Internal Revenue Code. A "trade or business" is statutorily defined as follows:

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

"The term 'trade or business' includes the performance of the functions of a public office."

Below are some of the examples the "benefits" associated to a federal privileged entity:

1. Reduced or "graduated" rate of tax pursuant to [26 U.S.C. §1](#).
2. Earned income credits pursuant to [26 U.S.C. §32](#).
3. "trade or business" deductions pursuant to [26 U.S.C. §162](#).
4. A reduced rate of tax under a tax treaty with a foreign country.
5. Foreign earned income exemption pursuant to [26 U.S.C. §911\(a\)](#).
6. Social Security benefits after paying social security insurance premiums for forty quarters, you have access to

It should be emphasized that a person who is not ALREADY a "public officer" within the U.S. Government cannot become one by filling out a tax form, including a W-4. The Internal Revenue Service does not authorize the CREATION of "public offices", but rather regulates EXISTING public offices. IRS forms are only for use within the U.S. Government, which is why we find the word "Internal" within the name "Internal Revenue Service." Of course virtually all federally privileged workers and federally privileged activities are directly regulated by the watchful eye of the United States government to protect you against loss, accident, and detriment to your considered interests. Any thoughtful, honest tax expert will be easily able to expand the list of federal privileges above.

It is also very important to establish if you are not a federally privileged worker or performing a federally privileged activity because certain tax benefits and provisions no longer apply to you. The requirement to determine federally privileged status is the foundation of whether or not your business associates or private employers must file information returns on there associates in compliance with 26 U.S.C. §6041(a).

[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)
[§ 6041. Information at source](#)

(a) Payments of \$600 or more

All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.

Information returns include but are not limited to IRS forms W-2, 1042s, 1098, 1099, and K-1. Only federally privileged workers engaged in the "trade or business" franchise can lawfully have information returns such as W-2 filed against them. Without the proper determination that one is engaged in the "trade or business"/"public office" franchise, the filing of such information returns is a criminal violation of 26 U.S.C. §7206 and 7207, as well as 18 U.S.C. §912.

2. INSTRUCTIONS:

Fill out lines 1a, 1b, and 1c or 1d or both; for line 1b, cite all the years you have performed service for the company or organization, as well as the current year if you're currently working for them. Fill out lines 2a, and 2b if known; and 3a, 3b, and 4, which information you can obtain from your company's headquarters. It is very important, if you work for a corporation, to complete line 3b: if you do not know the state of incorporation, use the postal abbreviation of the union state your corporation's headquarters are located in (the corporation is responsible to verify this information). Sign and date on lines 5a and 5b.

Anyone at your job familiar with your work or who works in human resources is an authorized representative who can complete section 3 (they can also complete line 2b if they desire). It is recommended you introduce the W-0 form by explaining that your tax people (whoever they may be) require this information for completion of your returns, or for resolution of an outstanding tax proceeding, whichever applies. Establish that you are speaking to someone who has knowledge of the federally privileged status of your job, and then provide the form in person or by fax for an immediate turnaround. (Do not leave the form with another party for future completion, as it can easily get stalled; instead, ask who else might be available to complete the information quickly.) Explain that it's not a difficult determination, it only involves questions as simple as whether you worked on a boat or not. Also remind that employers are required to properly determine the federally privileged status of employees when requested, under the Internal Revenue Code of 1986. After the form is completed, it would be well-timed to suggest your boss download a blank copy to provide to all your fellow workers. You can also provide the form to anyone who is having difficulty establishing federally privileged status.

The W-0 form should generally be filled out each year between January and April for the prior and current years (or for all years you worked for the company or organization). You should present this form to anyone who gives you an IRS form W-2 in January, to establish the proper classification of your job. It is wise to have this form completed by your boss when accepting a new position, to avoid any confusion later. This form is also ideal for obtaining retroactive testimony for positions already completed for which a W-2 was provided. Retain this form for at least ten years from the last date of service, so that you can provide it whenever the question of federally privileged status comes up.

Companies and organizations are also encouraged to retain this certification for human resources purposes. It is a simple matter to fill out one copy for each worker and provide each worker a copy during the course of regular work. The company or organization simply fills out each line except line 5a, and thus leaves no doubt as to the federally privileged status of the entire workforce. Anyone newly hired can complete the W-0 form at the same time as any other paperwork required of them, and recertification can be performed at the beginning of each year.

Federally privileged status is rapidly becoming a hot-button question for American companies and organizations. It is essential that you establish this testimony unequivocally and decisively. The W-0 form is here to help.

3. COMMENTS FROM ONE SATISFIED USER:

This thing is a real tour de force. If you check the form against the tax code and sure enough, the definitions on the form are more or less the same as our friends from the IRC:

- "federally privileged worker" = 3401 "employee"
- "federally privileged activity" = 3121 "employment"
- "federal territory" = 7701 "United States"
- "federal personnel"=5 U.S.C. §552a(a)(13). Anyone entitled to receive federal retirement benefits including social security.

There's a lot of IRC stuff glossed over that doesn't appear in the form but there's probably a reason for that. But even so, my conclusion is, well, if an "employer" signs this they're admitting they're not an "employer" after all. So next I give it a try.

Go to your current HR supervisor (whom I've never met before). She might say

"So, are they going to be having us sign these for everybody now?"

She smilingly signs and checkmarks it. Go to a previous in-town workplace. She signs and checkmarks it correctly, no sweat.

Hmm. Get out my list of W-2 issuers, dig out phone numbers on the internet, print up copies, send out faxes, make a few prodding calls, correct a couple hiccups.

WITHIN 24 HOURS ALL 7 ISSUERS OF 13 W-2'S HAVE SIGNED THE FORM CORRECTLY: "NO PRIVILEGE".

A great load can be lifted from your shoulders: the presumption of slavehood. You need not say what they just did to their prior W-2 testimony. Nor how fast the IRS will see the results from you.

We have been looking for years for an easy, nonconfrontational way to get the boss to admit the truth. This form does it completely! Whoever gets this form signed has just gotten their boss's testimony that they weren't an IRC-3401 "employee" or in IRC "employment"!

Everyone who is approaching HR issues, of which I've seen several above, can start with this form. If you can settle for S-9 or M-9 withholding, nothing further need be obtained from HR. It is truly amazing. Somebody needs a big round of hearty thanks. "W-0" is right!

Finally, we don't recommend showing the instructions for this form that you are reading to the person in your company who will be signing this form. It is for your own use only.

4. FURTHER DETAILS:

The following resources may prove very helpful to those who are trying to disconnect from government franchises and reclaim their rights, property, and sovereignty:

1. *The "Trade or Business" Scam*, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
2. *Demand for Verified Evidence of "Trade or Business" Activity: Information Return*, Form #04.007
<http://sedm.org/Forms/FormIndex.htm>
3. *Government Instituted Slavery Using Franchises*, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>
4. *Federal and State Tax Withholding Options for Private Employers, Form #04.101*: Exhaustive instructions on how to get your private employers and business associates to obey the law.
<http://sedm.org/Forms/FormIndex.htm>
5. *Federal Tax Withholding, Form #04.102*: Succinct summary of the above.
<http://sedm.org/Forms/FormIndex.htm>
6. *SEDM Forms Page, Section 4: Tax Withholding and Reporting*. Forms useful in dealing with private employers.
<http://sedm.org/Forms/FormIndex.htm>
7. *Tax Withholding and Reporting: What the Law Says, Form #04.103*. Succinct summary of the major statutes regulating income tax withholding and reporting
<http://sedm.org/Forms/FormIndex.htm>
8. *Tax Form Attachment, Form #04.201*. Attach this form to any IRS or state form your business associates or private employers try to compel you to submit. Use of this form is MANDATORY for members.
<http://sedm.org/Forms/FormIndex.htm>

Certification of Federally Privileged Status

Section 1 • Instructions to Company or Organization

Before completing this form, please review the information below carefully. Under the provisions of the Internal Revenue Code of 1986, employers are required to make proper determination of the federally privileged status of certain employees. If Section 2 below has been completed, the worker named on line 1a has requested that you provide the information required by this form for the purpose of determination of federally privileged status. (This determination may also be proactively initiated by the company or organization on the worker's behalf.) Please complete and sign Section 3 below certifying the correct determination, positive or negative, of federally privileged status. Provide one signed copy of this form to the worker and retain one signed copy for the worker's permanent file.

DEFINITION OF "FEDERALLY PRIVILEGED WORKER": The term "federally privileged worker" includes an officer, employee, or elected official of the United States, a federal territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "federally privileged worker" also includes an officer of a corporation.

DEFINITION OF "FEDERALLY PRIVILEGED ACTIVITY": The term "federally privileged activity" means any service, of whatever nature, performed (1) within the federal territory, or under a contract which is entered into within the federal territory, or if the employee is employed on an American vessel or American aircraft; or (2) if it is service which is designated or recognized under an agreement entered into under section 233 ("International Agreements") of the Social Security Act; or (3) as an employee of a person who is, or for an employer which is, (a) the United States or any instrumentality thereof, (b) an individual who is a resident of the federal territory, (c) a partnership or a trust, if two-thirds or more of the partners or trustees are residents of the federal territory, or (d) a corporation organized under the laws of the federal territory or any federal territory.

DEFINITION OF "FEDERAL TERRITORY": The term "federal territory" includes and shall be construed to include the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. (The term "includes" shall not be deemed to exclude other things, districts, possessions, territories, etc., otherwise within the meaning of the term defined.)

Section 2 • Determination Request Completed and signed by worker or completed by company or organization.

1a Worker's Name	1b Calendar Year(s) (Must be after 1954.)
1c Social Security Number (Either Social Security number or date of birth must be provided.)	1d Date of Birth
2a Company or Organization's Name	2b Employer Identification Number, if known
3a Company or Organization's Address	3b State Where Incorporated, if a corporation
4 Company or Organization's City, State, Zip Code	

I hereby request that the company or organization named on line 2a determine whether I constitute a federally privileged worker and whether my position constitutes or will constitute federally privileged activity for the period specified on line 1b.

5a Worker's Signature (Not required if Section 2 is completed by company or organization.)	5b Date
--------------------------------------------------------------------------------------------	---------

Section 3 • Verification Completed and signed by company or organization. (Full explanation must accompany any positive certification of federally privileged status.)

6 The worker named on line 1a:

is a federally privileged worker. *Explain:* _____

is not a federally privileged worker.

7 For the period specified on line 1b, as of today's date, the service performed for this company or organization by the worker named on line 1a:

is partially or completely federally privileged activity. *Explain:* _____

is not federally privileged activity.

8 For the remainder of the current calendar year, the service anticipated to be performed for this company or organization by the worker named on line 1a:

is partially or completely federally privileged activity. *Explain:* _____

is not federally privileged activity.

Important: Do not complete line 8 if the current calendar year is not within the period specified on line 1b.

Certification: I attest, under penalties of perjury, that to the best of my knowledge and belief this document is true, correct and complete.

9a Signature of Company or Organization or Authorized Representative	9b Date
10a Print Name	10b Title