

**PAYMENT DELINQUENCY AND  
COPYRIGHT VIOLATION NOTICE  
FORM INSTRUCTIONS**

Last Revisions: 1/15/2008

**1. WHAT IS THIS FORM FOR?**

- 1.1. This form is intended to be sent as an attachment to a response to a collection notice sent by either state or federal revenue agencies.
- 1.2. The form should be used in cases where the recipient of the collection notice responds to the notice and incorporates a Copyright License Agreement into his response limiting how information about him can be used. An example of such a Copyright License Agreement can be found in our Change of Address Attachment Affidavit found at:  
<http://famguardian.org/TaxFreedom/Forms/Emancipation/ChangeOfAddressAttachment.htm>
- 1.3. If you did not include a Copyright License Agreement with your last correspondence or with the Change of Address you sent to the IRS or state revenue agency, then you shouldn't use this form. A copy of such a Copyright License Agreement is also included at the end of this form for your reuse and inclusion in your future response letters you might prepare.

**2. PREPARATION INSTRUCTIONS:**

**2.1. SECTION 1:**

- 2.1.1. Fill in blocks 1 through 6.
- 2.1.2. Amounts entered should be cumulative and should add amounts from previous notices you sent them.
- 2.1.3. Copyright License fees should be computed based on the terms of the Copyright License Agreement found in Section 5 at the end.
- 2.1.4. Compute penalties based on previous correspondence or notices they also ignored that you sent them, adding \$500 for each ignored

**2.2. SECTION 2:**

- 2.2.1. Enter details of previous notices and/or responses to their notices that you sent them, which they ignored.
- 2.2.2. There is room for up to three previous notices.

**2.3. SECTION 3:**

- 2.3.1. Enter details from the current notice you are responding to from the taxing authority.
- 2.3.2. There are three blocks for each notice, identified as "a", "b", "c" with the same base number, corresponding to different attributes of the same notice.

**2.4. SECTION 4:**

- 2.4.1. Block 28: Check your citizenship status. People born in states of the Union go under the first option, which is "national".
- 2.4.2. Block 29: Select domicile. Christians should check the first option of "Heaven".

**2.5. SECTION 5:**

- 2.5.1. Block 30: Check all enclosures included with this notice.
- 2.5.2. Blocks 31 and 32: Sign and date the notice.

**2.6. Staple your attachments in the following order:**

- 2.6.1. Attach this form last.
- 2.6.2. If you have a cover letter, put it in back. Include a list of Enclosures or exhibits in the letter so that if they detach this notice from the letter and treat either separately, it will be obvious.

2.7. Submit the form and be available to answer any questions. If the recipient asks questions, then politely and simply answer them.

# PAYMENT DELINQUENCY AND COPYRIGHT VIOLATION NOTICE

You are hereby notified that you, the recipient of this notice, are:

1. In default for the payment of services and Copyright License fees relating to the party named in this Formal Notice.
2. Have violated laws pertaining to Copyrighted information subject to a nondisclosure agreement to which you are a party.
3. May have ignored a previous notice of this kind, and thereby DOUBLED the amount due under the terms of the Copyright License Agreement pertaining to information in question about the subject of your notice.

This notice shall constitute a formal demand for IMMEDIATE payment. Failure to respond shall DOUBLE the amount indicated on this notice for each one of these forms sent to you.

## SECTION 1: AMOUNT DUE AND PAYMENT TERMS

(Collection notice recipient fills out this section)

<b>1. CURRENT AMOUNT DUE</b>					
<b>Breakdown of fees to date:</b>					
<b>2a. Hourly labor responding to your previous frivolous notices</b>	\$	<b>2b. Hours expended to date:</b>		<b>2c. Hourly rate:</b>	\$
<b>3a. Copyright Violation Fees</b>	\$				
<b>3b. Explanation of copyright violation fees to date:</b>					
<b>4. Penalties for ignoring previous notices (\$500 per notice)</b>	\$	<b>5. Litigation costs to hold you accountable for honoring the Copyright License Agreement</b>		\$	
<b>6. TOTALS (blocks 2-5 above):</b>	\$				

## SECTION 2: PRIOR COPIES OF THIS NOTICE SENT TO YOU WITH PROOF OF SERVICE THAT WERE IGNORED AND DEFAULTED ON

(Collection notice recipient fills out this section)

<b>7a. Date sent #1:</b>		<b>7b. Notice Number/Title #1 sent in response to:</b>		<b>7c. Amount indicated #1:</b>	\$
<b>8a. Date sent #2:</b>		<b>8b. Notice Number/Title #2 sent in response to:</b>		<b>8c. Amount Indicated #2:</b>	\$
<b>9a. Date sent #3:</b>		<b>9b. Notice Number/Title #3 sent in response to:</b>		<b>9c. Amount Indicated #3:</b>	\$

## SECTION 3: CURRENT COLLECTION NOTICE INFORMATION

(Collection notice recipient fills out this section)

<b>10a. Notice Number</b>		<b>10b. Notice Date</b>	
<b>11. Originating agency</b>		<b>12. Originating employee</b>	
<b>13. Originating address</b>		<b>14. Affected tax year(s)</b>	

## SECTION 4: LEGAL "PERSON" AGAINST WHOM TAX OR PENALTY IS ALLEGEDLY ASSESSED

(Collection notice recipient fills out this section)

<b>15. Name</b>			
<b>16. Notice Recipient Name</b>			
<b>17. Identifying Number on Notice</b>			
<b>18. Current address</b>			
<b>19. City</b>		<b>20. State</b>	
<b>21. Zip</b>		<b>22. Country</b>	
<b>23. Previous Address</b>			
<b>24. City</b>		<b>25. State</b>	
<b>26. Zip</b>		<b>27. Country</b>	

### **COPYRIGHT NOTICE:**

The contents of this correspondence are copyrighted and a trade secret. It may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000 per incident. This letter and all attached documents have been made part of the agency administrative record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National. **All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic File.**

28. CITIZENSHIP: (check all that apply)		29. DOMICILE (check only one):	
<input type="checkbox"/>	28.1 Constitutional but not statutory "Citizen". "national" but not "citizen" under federal law pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> . Born in state of the Union. NOT an: 1. "alien" (per <a href="#">26 U.S.C. §7701(b)(1)(A)</a> ) 2. "Individual" (per 26 C.F.R. §1.1441-1(c)(3)). 3. "citizen of the United States" per 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) per Rogers v. Bellei, 401 U.S. 815 (1971). "Stateless Person" as per <a href="#">Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)</a> . <i>Constitutional</i> diversity of citizenship pursuant to <a href="#">U.S. Const. Art. III, Section 2</a> , but NOT <i>statutory</i> diversity pursuant to <a href="#">28 U.S.C. §1332</a> . Rebut the following if you disagree within 30 days or you stipulate it as truth. <a href="http://sedm.org/Forms/05-MemLaw/WhyANational.pdf">http://sedm.org/Forms/05-MemLaw/WhyANational.pdf</a>	<input type="checkbox"/>	29.1 Nonfederal areas within de jure state of the Union:  _____ (state name). NOT part of the "State" defined in <a href="#">26 U.S.C. §7701(a)(10)</a> , <a href="#">4 U.S.C. §110(d)</a> , <a href="#">42 U.S.C. §1301(a)(1)</a> , or <a href="#">28 U.S.C. §1332(d)</a> nor part of the geographical sense of "United States" defined in 26 U.S.C. §7701(a)(9), or 42 U.S.C. §1301(a)(2).  Not a political "alien" pursuant to <a href="#">8 U.S.C. §1101(a)(3)</a> nor a "resident alien" pursuant to <a href="#">26 U.S.C. §7701(b)(1)(A)</a> since a national of the nation United States. A civil sensed, or legal "alien", pursuant to <a href="#">8 U.S.C. §1101(a)(3)</a> since not domiciled in the geographical sensed "United States" defined in either <a href="#">26 U.S.C. §7701(a)(9)</a> or <a href="#">42 U.S.C. §1301(a)(2)</a> . No "residence" within the meaning of the I.R.C., because only statutory "aliens" can have a "residence" per 26 C.F.R. §1.871-2. Constitutional citizens or "nationals of the United States*** of America" have a domicile rather than a residence. Only privileged constitutional/political "aliens" have a "residence".
<input type="checkbox"/>	28.2 Statutory but not constitutional "U.S. citizen". Described in <a href="#">8 U.S.C. §1401</a> , 8 U.S.C. §1101(a)(2)(B), and 26 C.F.R. §1.1-1(c). Born on federal territory and domiciled in the District of Columbia or federal territory or possession. Not a constitutional or Fourteenth Amendment "citizen of the United States" per Rogers v. Bellei, 401 U.S. 815 (1971).	<input type="checkbox"/>	29.2 Kingdom of Heaven on Earth. I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalm 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalm 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domiciliaries because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance.
<input type="checkbox"/>	28.3 Statutory "U.S. national". Described in <a href="#">8 U.S.C. §1408</a> and <a href="#">8 U.S.C. §1101(a)(22)(B)</a> , and <a href="#">8 U.S.C. §1452</a> . Born anywhere in the country and domiciled in American Samoa or Swains Island	<input type="checkbox"/>	29.3 Not within any government on earth. I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live.
<input type="checkbox"/>	29.4 Foreign National. Country:_____. Nonresident alien under <a href="#">26 U.S.C. §7701(b)(1)(B)</a>	<input type="checkbox"/>	29.4 "United States" (District of Columbia, see <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10))
<input type="checkbox"/>	29.5 Dual nationality. national of USA*** (NOT "U.S.**") pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> AND the following country, nation, or government:	<input type="checkbox"/>	29.5 Federal areas within state:_____ (state name)
<input type="checkbox"/>	29.6 Dual nationality. national of USA*** (NOT "U.S.**") pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> AND Kingdom of Heaven on Earth.	<input type="checkbox"/>	29.6 Foreign country or government:  _____ (name of foreign country or government). See <a href="#">26 U.S.C. §892(a)(3)</a> for definition of "foreign government".
<input type="checkbox"/>	29.7 "Free Inhabitant" under the Articles of Confederation but not Constitutional "Citizen" or "citizen of the United States". Articles of Confederation identify themselves as "perpetual", and therefore this status is perpetual.	<input type="checkbox"/>	29.7 Federal territory or possession. Territory/possession name:_____

**SECTION 5: SIGNATURE AND ENCLOSURES**

**30. ENCLOSURES**

Check	Enclosure description	Mandatory/optional
<input type="checkbox"/>	Letter (attached). Number of pages:_____	Mandatory
<input type="checkbox"/>	Original tax collection notice received by sender	Mandatory
<input type="checkbox"/>	Demand for Verified Evidence of Lawful Assessment	Optional

<b>31. Notice Sender signature:</b>	I, the sender of this notice, certify under penalty of perjury under the laws of my state in accordance with <a href="#">28 USC 1746(1)</a> that the facts provided in this section are true, correct, and complete when litigated in a state court with a jury trial with all evidence admitted indicated in the Free References listed at the end of this notice.  _____ Signature	<b>32. Date signed:</b>	
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**SECTION 6: COPYRIGHT LICENSE AGREEMENT TERMS AND CONDITIONS**

- The contents of:
1. This correspondence,
  2. All previous correspondence sent by the sender of this notice
  3. All information about the sender.

Are and shall be copyrighted and a trade secret subject to this Non-Disclosure Agreement (NDA). This information may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. This letter and all attached documents have been made part of the agency administrative record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National. **All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic File.** Neither information appearing on this form, any attached papers, nor any information maintained by the recipient may be entered into any electronic information retrieval system, nor shared with any third party. Recipient of this notice stipulates that disclosing any of this information appearing on this notice or any other information pertaining to the sender of this notice to any third party without explicit, written consent shall constitute:

1. Violation of this agreement subject to a \$100,000 penalty against the notice recipient for each disclosure to a third party not authorized in writing by the sender of this notice.
2. Violation of Fourth Amendment right to privacy.
3. Conspiracy against the privacy and rights of the sender of the notice under [18 U.S.C. §241](#).
4. An agreement/stipulation to admit all evidence contained in the resources below into evidence at any trial involving the agency or person in receipt of this notice and the sender of the notice.

Third parties include any agency within the same government or that of a foreign government. This agreement also supersedes all enacted positive law and constitutes a private agreement between the receiving person AND agency and the sender.

**FREE REFERENCES AND RESOURCES:**

<b>Family Guardian-Taxation page:</b> <a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>	<b>Why You are a "national" or a "state national" and not a "U.S. citizen", Form #05.006:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<b>Liberty University:</b> <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>	<b>Great IRS Hoax (book), Form #11.007:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<b>Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>	<b>Federal and State Tax Withholding Options for Private Employers, Form #04.101:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>

**COPYRIGHT LICENSE AGREEMENT**

The data appearing on this form, the attached enclosure(s), and all information about the applicant or submitter maintained by the recipient are considered COPYRIGHTED, licensed, and a trade secret. The copyright license agreement on such information is as follows for all persons utilizing any of the information provided. The submitter of the licensed information shall be known as "Submitter" in the statement below:

1. Recipient/User of the provided information agrees to officially grant witness immunity under [18 U.S.C. §6002](#) to the Submitter and a waiver of the use of these materials for any criminal or civil action instituted by the government against the Submitter.
2. Information appearing on this form and all attachments shall NOT be disclosed to any third party outside the Agency appearing above for any reason without the advanced, written consent of the subject of the form.
3. If this form is being received by a state agency, the information:
  - 2.1. SHALL NOT be disclosed to any agency or instrumentality of the federal government for any reason.
  - 2.2. SHALL NOT be disclosed to state taxing authorities.
4. I, the submitter, do not consent to the use of identifying numbers such as SSNs or TINs, or ITINs for use by the receiving agency.
5. This affidavit shall constitute a formal demand to remove all national socialist identifying numbers from being associated with the submitter, and to demand notification of when the process of removal is complete.
6. This copyright license agreement covers information disclosed on the attached form and any information previously disclosed to the receiving agency or organization to which this notice was sent.
7. The penalty which the recipient of this form consents to be personally liable for in the event of copyright infringement shall be \$1,000,000 in the case of the government, for each occurrence, and \$100,000 for the private individual authorizing the disclosure or who is responsible for maintaining the computer system that maintains the illegal information. Recipient agrees NOT to allow themselves to be reimbursed by their employer, the government, to pay for this personal liability, even if law authorizes such reimbursement.
9. User agrees to never register a complaint about the provider of the information to any law enforcement or government organization.
10. Compensate the Submitter in full for legal and attorney fees and personal time associated with defending himself against any complaints registered by or evidence provided by the user to either government or law enforcement regarding this notice, the materials on it, or any communications with us.
11. Substitute himself/herself as being liable for any judgments against the Submitter or its agents 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 the Submitter or its agents.
12. If any evidence or information is used from the submitter in a court trial, then the person submitting it to any court stipulates with the Submitter as a condition of the copyright to admit ALL EVIDENCE into evidence, including the [Tax 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. Users also stipulate that everything contained on this website and all publications herein are 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 21](#), for the burden of proof they must meet in refuting our materials.
13. If any litigation results from the materials or information offered here or their use:
  - 13.1 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.
  - 13.2 If the party using the materials subject to this agreement for litigation is any state or federal government, then they stipulate with the accused party to answer the [Tax Deposition Questions](#) in their entirety on a signed affidavit, and to provide at least an "Admit" or "Deny" answer to each question. Any question not answered by the government or its agents shall be deemed to be "Admit". They also stipulate to admit their response to the questions into evidence in any trial involving this website or the activities of the Submitter or its agents.
  - 13.3 None of the persons called as witnesses by either side at any trial involving the Submitter 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.

- 13.4 Users and readers of information subject to this agreement 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.
14. Users 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, or representatives in any litigation directed against the Submitter or its agents agree to a personal liability/fine of \$300,000 payable out of their private funds and which they agree NOT to accept reimbursement for from the government. Payment shall occur BEFORE any trial is heard which involves them and is against the Submitter.
15. Bring any false statements or suggestions to do any illegal activity noted in this submission 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 or illegal 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:
- 15.1 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."
- 15.2 Pay the Submitter \$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.
16. 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 submitted.
17. If Recipient find anything in any our submissions which conflict with other information in the submission, 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.