

CIVIL COURT REMEDIES FOR SOVEREIGNS: TAXATION



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DEDICATION

"It is as much the duty of government to render prompt [justice](#) against itself in favor of citizens as it is to administer the same between private individuals."

[Abraham Lincoln; First Message to Congress; Abraham Lincoln's message is carved in the marble wall on the east side of the entrance to the Ceremonial Courtroom. SOURCE: <http://www.cit.uscourts.gov/AboutTheCourt.html>]

REVISION HISTORY

<i>Date</i>	<i>Version</i>	<i>Description</i>
07/01/08	1.00	Completed initial version.
10/26/08	1.01	<ol style="list-style-type: none"> 1. Updated section 14. 2. Updated section 20.1. 3. Expanded section 14 to add the Supreme Court and the Court of Appeals for the Federal Circuit to the table. 4. Added section 14.7: Court of Appeals for the Federal Circuit. 5. Expanded section 13.2 to add reference to notes under 28 U.S.C. §171.
10/31/09	1.02	<ol style="list-style-type: none"> 1. Added section 13: Discovery. 2. Added section 14: Authorities on Summary Judgments. 3. Added section 15.1. 4. Expanded section 15.2.
7/2/2013	1.03	<ol style="list-style-type: none"> 1. Completely rearranged the document to make it follow the timeline of a typical case. 2. Added section 4: Choice of Law Rules. 3. Added section 12.7: Techniques for combating government verbicide. 4. Renamed section 19.6. 5. Expanded section 7. 6. Added sections 11.2 through 11.4. 7. Added section 12.1: Imposition of sovereign immunity for cases against government. 8. Expanded section 15, Common flawed government tax arguments to add section 14.1 through 14.3, and 14.13-14.14.

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1 Introduction

Those who choose to establish their sovereignty using the materials on this website and the law will undoubtedly be faced at some point with the prospect of defending it in a court of law. This is especially true in the case of tax litigation. Sovereigns face special challenges and requirements that most in the legal profession do *not* know about and have never confronted, such as the following:

1. They are typically nonresidents and foreigners but not “aliens”.
2. They do not have a domicile in the forum. This imposes obstacles to enforcing civil laws against them.
3. They do not participate in government franchises, so statutes that administer the franchises may not be cited against them.
4. They must be careful to properly invoke the court’s jurisdiction in their defense or they will surrender their sovereign immunity.
5. Their commercial relationship to the forum is the origin of all of the court’s civil jurisdiction.
6. They must challenge jurisdiction at every step of the way to prevent illegally enforcing obligations of franchises against them.

This pamphlet will thoroughly analyze all of the above constraints and demonstrate how they are enforced during tax litigation. It will demonstrate this for the case of a the only type of entity that a person can be as a Member of SEDM who satisfies the terms of the SEDM Fellowship Member Agreement, which is a human being:

1. Who is a “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B).
2. Who is not an “alien” or “resident alien” as defined in 26 U.S.C. §7701(b)(1)(A) .
3. Who is not engaged in a “trade or business” as defined in 26 U.S.C. §7701(a)(26).
4. Whose estate is a “foreign estate” as defined in 26 U.S.C. §7701(a)(31) .
5. Who has corrected all information returns connected with their name in order to ensure that they are not associated with an excise taxable “trade or business” as instructed below:
 - 5.1. *Correcting Erroneous Information Returns*, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
 - 5.2. *Correcting Erroneous IRS Form 1042's*, Form #04.003:
<http://sedm.org/Forms/FormIndex.htm>
 - 5.3. *Correcting Erroneous IRS Form 1098's*, Form #04.004:
<http://sedm.org/Forms/FormIndex.htm>
 - 5.4. *Correcting Erroneous IRS Form 1099's*, Form #04.005:
<http://sedm.org/Forms/FormIndex.htm>
 - 5.5. *Correcting Erroneous IRS Form W-2's*, Form #04.006:
<http://sedm.org/Forms/FormIndex.htm>
6. Who does not participate in Social Security and who has no federal identifying number, such as SSN, TIN, or EIN. This was accomplished using the following:

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

7. Who corrected all government records reflecting their citizenship, domicile, and tax status using the following form:

<i>Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States</i> , Form #10.001 http://sedm.org/Forms/FormIndex.htm
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8. Who updated their passport to correct their citizenship and domicile using the following form:

<i>USA Passport Application Attachment</i> , Form #06.007 http://sedm.org/Forms/FormIndex.htm
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9. Who has updated their voter registration with the following form.

<i>Voter Registration Attachment</i> , Form #06.003 http://sedm.org/Forms/FormIndex.htm
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2 Nature of IRC Subtitle A

The income tax described in Subtitle A of the Internal Revenue Code is an excise tax upon a “trade or business”, which is defined as “the functions of a public office” within the United States government: