


# EXHIBIT CATALOG

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This page contains a listing of all the evidence and exhibits available for use in crafting either State or Federal tax notice response letters. In the right hand column, it also lists which items in our [Member Bookstore](#) that the exhibits are currently used in. To view an exhibit, simply click on the Exhibit number. You will need to have the [free Adobe Acrobat reader](#) installed on your system to view the exhibits. If you don't heed our advice and upgrade to the latest Acrobat Reader, then you most certainly will get tons of weird errors when trying to open most but not all of the files listed below. The Topical Index of Exhibits at the bottom of this page organizes the exhibit by subject, which will help you locate an exhibit that relates to a particular subject.

For additional evidence useful in preparing your response letter, consult the following:

- [Tax Deposition Questions, Form #03.016](#) (OFFSITE LINK)-Family Guardian Website. Over 700 additional exhibits to use in your Response Letters
- [Sovereignty Forms and Instructions Online, Form #10.004, Evidence Section](#) (OFFSITE LINK)-many useful exhibits in Acrobat format

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- 6. [History Channel](#).
- 7. [Russian Television \(RT\)](#).
- 8. [TED](#).
- 9. [Youtube](#).
- 10. [United States Copyright Office](#).

## 1. INDEX OF EXHIBITS BY EXHIBIT NUMBER

1.1 CITIZENSHIP, DOMICILE, AND RESIDENCY

For more information on citizenship, please read:

- 1. [Citizenship Status v. Tax Status, Form #10.011](#)
- 2. [Citizenship and Sovereignty, Form #12.001](#) -basics of citizenship and sovereignty.
  -  [Slides](#)
  -  [Video](#)
- 3. [Citizenship Diagrams, Form #10.010](#)
- 4. [Why You are a "national", "state national" and Constitutional but not Statutory "Citizen", Form #05.006](#)
- 5. [Why Domicile and Becoming a "taxpayer" Require Your Consent, Form #05.002](#)

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Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">01.001</a>	<a href="#">8 U.S.C. §1401</a> Immigration & Naturalization Act Definition of 'United States Citizen'.	Shows that Americans born in and living in states of the Union are not " <a href="#">U.S. citizens</a> ".		<a href="#">Details*</a>	0003	
<a href="#">01.002</a>	Article entitled "You're not a 'resident' under the Internal Revenue Code"	Proves that one is not a "resident" under the Internal Revenue Code. Therefore, you can't be a "resident" under any state tax law either as a natural person.	<a href="#">Family Guardian</a>	<a href="#">Details*</a>	1027	
<a href="#">01.003</a>	Definition of the term "resident" from the Law of Nations	Shows that all " <a href="#">residents</a> " are "aliens". This is consistent with <a href="#">26 U.S.C. §7701(b)(1)(A)</a> .		<a href="#">Details*</a>	1033	
<a href="#">01.004</a>	1 Stat. 477 from the Statutes At Large.	Proves that Congress calls persons domiciled in states of the Union "citizens of the United States OF AMERICA" or "American citizens" and NOT "U.S. citizens" or "citizens of the United States"		<a href="#">Details*</a>	1048	
<a href="#">01.005</a>	Letter from Dept. of State regarding Declaration of Intention to Divorce U.S.	This is a response to sending in <a href="#">Legal Notice of Change in Domicile/Citizenship and Divorce from the U.S., Form #10.001</a> . Propaganda.		<a href="#">Details*</a>	1073	
<a href="#">01.006</a>	Article entitled "You're Not a STATUTORY "citizen" Under the Internal Revenue Code"	A statutory "citizen" under federal law at 8 U.S.C. §1401 ain't what you think it is, folks. Its a "person" domiciled on federal territory that is no part of the Union and is NOT the "Citizen" mentioned in the Constitution or the "citizen of the United States" mentioned in the Fourteenth Amendment.	<a href="#">Family Guardian</a>	<a href="#">Details*</a>		
<a href="#">01.007</a>	Selective Service System Form 1M	Look at who the Selective Service System thinks is a "U.S. citizen" in the notes at the bottom of p. 3. It ain't what you think it is and it doesn't include anyone in a state of the Union.		<a href="#">Details*</a>		
<a href="#">01.008</a>	Convention Relating to the Settlement of the Conflicts Between the Law of Nationality and the Law of Domicile [Anno Domini 1955]	This article from the Hague Convention is written ONLY in French. It is the only Hague Article that is not translated into English. It describes the rules for arbitrating conflicts between NATIONALITY and DOMICILE. The fact that it is the only Hague article not translated to English is proof that they want to hide information relating to the differences between NATIONALITY and DOMICILE from the English speaking world and Americans.		<a href="#">Details*</a>		
<a href="#">01.009</a>	Response from SSA about	This response indicates that no matter what		<a href="#">Details*</a>		

	Information Returns filed against benefits	citizenship status is reflected in the SSA NUMIDENT record, they will file information returns based on what you SAY you are. If you say you are a non-resident non-person, that is what they will file based upon.				
<a href="#">01.010</a>	Our Non-Citizen Nationals, Who Are They?; Cal Law Review, Vol. XIII, Sept. 1934, #6, p. 593-635	Describes the basis for being a "non-citizen national of the United States**"		<a href="#">Details*</a>		
<a href="#">01.011</a>	Social Security Admin. FOIA for CSP Code Values	FOIA response from SSA saying that they aren't allowed to divulge the CSP citizenship codes for the Social Security NUMIDENT record. This allows them to falsely presume you are a statutory citizen and you can NEVER find out. SCAM!		<a href="#">Details*</a>		
<a href="#">01.012</a>	Social Security POMS Manual GN 03313.095, dated 4/27/2009	Section from the Social Security Program Operations Manual System (POMS) documenting that those who are NOT "U.S. citizens" have a CSP code value in their NUMIDENT record OTHER than "A".		<a href="#">Details*</a>		
<a href="#">01.013</a>	President Obama Recognizes separate POLITICAL and LEGAL components of citizenship.	President Obama affirms that there are TWO separate components to citizenship: POLITICAL status/nationality and LEGAL status. This was his State of the Union Address given on 2/12/2013.	<a href="#">Youtube</a>	<a href="#">Details*</a>		
<a href="#">01.014</a>	"Kingdom of Heaven" defined in scripture	What is the "Kingdom of Heaven" and what does it mean to say that Christians are "citizens of the Kingdom of Heaven" and NOT Caesar's citizens? This video explains.	<a href="#">Youtube</a>	<a href="#">Details*</a>		
<a href="#">01.015</a>	Constitutional Attorney Shayana Kadidal on Democracy Now proves Federal Government cannot take away CONSTITUTIONAL citizenship and that "nationals of the United States" described in <a href="#">8 U.S.C. §1481</a> DOES NOT include constitutional citizens	The provisions to expatriate are found in <a href="#">8 U.S.C. §1481</a> , and relate ONLY to STATUTORY "nationals of the United States". Hence, this status DOES NOT include CONSTITUTIONAL citizens and only includes people domiciled on federal territory. The attorney appeared on Democracy Now on 5/7/2010 on the <a href="#">Democracy Now Website</a> .	<a href="#">Democracy Now</a>	<a href="#">Details*</a>		
<a href="#">01.016</a>	Dyett v. Turner, 439 P.2d 266, 20 Utah.2d. 403 (1968)	Proves that the Fourteenth Amendment was not lawfully ratified.		<a href="#">Details*</a>		
<a href="#">01.017</a>	Citizenship and Domicile as Verified by President Obama	A commentary on statements about citizenship made in speeches by President Obama. Based mainly upon Obama's Weekly Address given on 7/26/2014. <a href="#">Click Here</a> for the slides that go with this video presentation.	<a href="#">Youtube</a>	<a href="#">Details*</a>		
<a href="#">01.018</a>	President Obama Admits in His Farewell Address that "citizen" is a public office	He said this on January 10, 2017 in Chicago at his Farewell Address, Minutes 39 through 45.	<a href="#">Youtube</a>	<a href="#">Details*</a>		
<a href="#">01.019</a>	Tucker Carlson Tonight 20181030 Birthright Citizenship Debate	Concludes that the Fourteenth Amendment does NOT grant citizenship to people born here if their parents are not ALREADY citizens	<a href="#">Youtube</a>	<a href="#">Details*</a>		
<a href="#">01.020</a>	The Terrible Truth About Birthright Citizenship, Stefan Molyneux	Stefan proves that there is no constitutional right to birthright citizenship to illegal aliens.	<a href="#">Youtube</a>	<a href="#">Details*</a>		
<a href="#">01.021</a>	The Case Against	Law professors prove that birthright citizenship	<a href="#">Youtube</a>	<a href="#">Details*</a>		

	Birthright Citizenship	in the Fourteenth Amendment doesn't include foreigners born here				
<a href="#">01.022</a>	Privacy Impact Assessment-Passport Support System (PaSS)	Describes the various systems that passport information is maintained in.		<a href="#">Details*</a>		
<a href="#">01.023</a>	Request for Additional Passport Application Information	One of several possible responses to those who apply for a passport who want their privacy protected.		<a href="#">Details*</a>		
<a href="#">01.024</a>	What the chat.openai.com Chatbot Says the Difference Between a STATUTORY "U.S. citizen" and a Common law "State National" Is in the Context of Taxation	Very interesting.		<a href="#">Details*</a>		
<a href="#">01.025</a>	Cook v. Tait, 265 U.S. 47 (1924), Citizenship of George W. Cook	Background on the most important tax case of the 20th century.		<a href="#">Details*</a>		
<a href="#">01.026</a>	Senate Debate of SB33, Changes to Utah Tax Code 59-10-136 Creating Irrebuttable Presumption of Domicile if You Register to Vote and subsequently ACTUALLY vote in Utah	This establishes that the origin of domicile and obligation to pay income tax in Utah is registering to vote. In that sense, the income tax functions as a poll tax. <a href="#">Click here</a> for details. "If you want a say, then register and play, and then you shall pay"		<a href="#">Details*</a>		
<a href="#">01.027</a>	Utah Tax Commission Domicile Survey	This was sent out by the state of Utah in response to a nonresident state return. This is how they INVOLUNTARY impose a domicile without your consent. Identity theft!		<a href="#">Details*</a>		
<a href="#">01.028</a>	<a href="#">U.S. Senator Amy Klobuchar</a> at Trump Inauguration on 1/20/25 admits that CIVIL/DOMICILED "citizen**+D" is a Public Office	This admission repeats what Obama said in his Farewell Address, Exhibit #01.018. It is also consistent with other Obama statements in Exhibits #01.013, 01.017.		<a href="#">Details*</a>		

1.2 LEGISLATIVE INTENT

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Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">02.001</a>	Legislative Intent of the 16 <sup>th</sup> Amendment written by President William Taft, June 16, 1909.			<a href="#">Details*</a>	0029	IRS-LTR3712 IRS-LTR2810
<a href="#">02.002</a>	F. Morse Hubbard, legislative draftsman for the Treasury Department, admits in Congressional Testimony on March 27 , 1943, Volume 89, Part 2, page 2580 that "income tax" is an "excise tax"	Shows that the income tax is an "excise tax", which is an indirect tax only on privileged corporations.		<a href="#">Details*</a>	1018	
<a href="#">02.003</a>	Congressman M. Reeves from New York, describes and defines the meaning of the phrase "direct tax" in	Establishes clearly the meaning of a "direct tax" and also establishes that Congress is willfully violating the Constitution.		<a href="#">Details*</a>	1019	

	the Congressional Record on June 2, 1870. The context was a debate to end the income tax just before the first income tax was repealed in 1872 after the civil war.					
<a href="#">02.004</a>	President Taft Speech about 16th Amendment on Sept. 21, 1909 in Denver, Colorado. 13 Mbytes.	Shows the legislative intent of the Sixteenth Amendment was to tax corporations, and not natural persons		<a href="#">Details*</a>	1035	
<a href="#">02.005</a>	Treasury Decision 6091, August 16, 1954	Stopgap regulations after the repeal of the 1939 Internal Revenue Code. Subject is 26 U.S.C. §7851, which reflects that the I.R.C. is repealed. This is also confirmed by <a href="#">Exhibit #05.027</a> , which documents the repeal of ALL revenue laws.		<a href="#">Details*</a>	1075	
<a href="#">02.006</a>	Resolution Adopting the Sixteenth Amendment, 37 Stat. 1785, Feb. 25, 1913	<p>Note that:</p> <ol style="list-style-type: none"><li>1. The authority for adoption is Revised Statutes, Section 205 and NOT <a href="#">Article V of the U.S. Constitution</a>.</li><li>2. It is a "Joint Resolution" rather than a Bill or a Public Law.</li><li>3. It is in the Volume entitled "Private Acts", meaning that it only pertains to the District of Columbia and not the states of the Union. It would be in the Public Laws volume, Volume 1 for that year otherwise.</li></ol> <p>Therefore, it only applies to the government and not private citizens.</p>		<a href="#">Details*</a>	1079	
<a href="#">02.007</a>	Sixteenth Amendment Congressional Debates	Complete Congressional Record of the entire Sixteenth Amendment Debates. Also includes an outline summary of the debates in chronological order.		<a href="#">Details*</a>	1089	
<a href="#">02.008</a>	President Obama Affirms ALL are equal	President Obama admits during his inaugural speech that ALL are equal. This means that HUMANS are equal to GOVERNMENT in every particular.		<a href="#">Details*</a>		
<a href="#">02.009</a>	President Obama Affirms that ALL legitimate government by CONSENT	President Obama affirms that ALL legitimate government is by CONSENT. This was at a speech in Cairo Egypt on June 4, 2009.	<a href="#">White House</a>	<a href="#">Details*</a>		
<a href="#">02.010</a>	President Obama explains the meaning of democracy and emphasizes that people have a right to a government that does not STEAL	President Obama explains the meaning of democracy and emphasizes that people have a right to a government that does not STEAL. This was at a speech in Cairo Egypt on June 4, 2009.	<a href="#">White House</a>	<a href="#">Details*</a>		
<a href="#">02.011</a>	96 Stat. 1211. Congress declares the Bible to be the law of God	U.S. government recognizes the Bible as a LAW BOOK! <a href="#">Click here</a> for a movie on the subject by a pastor		<a href="#">Details*</a>		
<a href="#">02.012</a>	Supreme Court Justice Neil Gorsuch Admits "The People are sovereign" and that we have no kings	Supreme Court Justice Neil Gorsuch Admits "The People are sovereign" and that we have no kings during his confirmation hearing in the U.S. Senate		<a href="#">Details*</a>		
<a href="#">02.013</a>	Supreme Court Justice Neil Gorsuch Admits It is Important to Teach Civics	Teaching of civics and law are the main subject of this website. By doing what we are do, we are fulfilling the express intent of those working		<a href="#">Details*</a>		

	to Everyone	in government to teach civics and law. And our teaching is better attended than U.S. Supreme Court Justice Neil Gorsuch's lectures on the same subject.				
<a href="#">02.014</a>	President Biden Affirms Your Rights are Unalienable and that those rights come from God rather than Government	Speech given at Joint Base Langley Eustis in Hampton Virginia, 5/28/2021. Biden affirms that we are based on the idea that government is created to protect your Constitutional rights, and that we are the only nation based on an idea rather than a religion or ethnicity or a location. He says in effect that the only enemy is People Who Give Up Their Rights!		<a href="#">Details*</a>		
<a href="#">02.015</a>	State Sovereignty, Background Paper 95-7	Declares that the United States government has deprived Nevada of state sovereignty in violation of the Tenth Amendment.	<a href="#">Nevada Legislature</a>	<a href="#">Details*</a>		

1.3 LAW

Please visit the [Law and Government Page](#) (OFFSITE LINK)

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Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">03.001</a>	Legislative Intent of a Statute from the Florida Statutes.			<a href="#">Details*</a>	0010	
<a href="#">03.002</a>	How Our Laws Are Made, Congressional publication, XIX. Publication, page 44.			<a href="#">Details*</a>	0011	
<a href="#">03.003</a>	Index page from United States Code.			<a href="#">Details*</a>	0012	
<a href="#">03.004</a>	Joint Resolution of the Georgia General Assembly, Mr. 8, 1957	Documents the illegal ratification of the Fourteenth and Fifteenth Amendments		<a href="#">Details*</a>		
<a href="#">03.005</a>	Justice Scalia on Law	This interview with Justice Antonin Scalia of the United States Supreme Court talks about law in the context of heaven, hell, and its affect of PRIVATE institutions. He says the law DESTROYS EVERY PRIVATE institution it comes in contact with and that in hell, there is nothing BUT law. The interview occurred on the Legally Speaking show on March 17, 2011. Calvin Massey was the interviewer and the interview occurred at Hastings College. <a href="#">Click here</a> to watch the full interview.		<a href="#">Details*</a>		
<a href="#">03.006</a>	Judge Andrew Napoilitano says the Declaration of Independence is LAW enacted by Congress	This is a four minute excerpt from a speech given by Andrew Napolitano to Mises.org on November 8, 2014 in Costa Mesa, California about Natural Law. In it, Napolitano says the Declaration if LAW and and a STATUTE and not some vague policy subject to the whims of anyone in government. He cites the very first enactment of congress in the Statutes at Large as his authority. <a href="#">Click here</a> for his full speech.		<a href="#">Details*</a>		

1.4 JURISDICTION

Please read:

1. [Federal Jurisdiction, Form #05.018](#)
2. [Federal Enforcement Authority Within States of the Union, Form #05.032](#)
  -  [Sample](#)
  -  [PDF in member subscriptions](#)
  - [Member Subscriptions](#)

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Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">04.001</a>	<a href="#">26 U.S.C. §7701</a> (a)(9) and (a)(10) Definition of 'United States & State' to mean Federal Zone.	Shows that Americans born in and living in states of the Union do not live in the "United States" within the meaning of the I.R.C.		<a href="#">Details*</a>	0001	
<a href="#">04.002</a>	<a href="#">26 U.S.C. §4612</a> Definition of 'United States'.	Shows a definition of the "United States" that includes the 50 states. This is NOT the definition used in the I.R.C. Subtitle A income tax and it only pertains to matters relating to importations, which the Congress is given authority over under Article 1, Section 8, Clause 1.		<a href="#">Details*</a>	0002	
<a href="#">04.003</a>	Congressman Zoe Lofgren Letter.	Congressman admits <a href="#">two legislative jurisdictions</a> of the national and federal government. Admits that there is no requirement in federal law to distinguish which that a particular law applies to.		<a href="#">Details*</a>	0007	
<a href="#">04.004</a>	Federal Zone defined by 63 <sup>rd</sup> Congress Session 1 Chapter 16, 1913, page 177, Section 2.			<a href="#">Details*</a>	0009	
<a href="#">04.005</a>	2001 Federal District Court, San Diego, Federal District Courts Lack Subject Matter Jurisdiction.			<a href="#">Details*</a>	0038	
<a href="#">04.006</a>	<a href="#">26 U.S.C. §3121</a> Definitions of Employer, United States, and State, & American Employer.	Most American in the states don't live in the "United States" defined in the I.R.C.		<a href="#">Details*</a>	0043	
<a href="#">04.007</a>	Flowchart: Federal Income Tax Parties & Jurisdiction.			<a href="#">Details*</a>	0045	
<a href="#">04.008</a>	Flowchart: Congressional Geographical Jurisdiction for Federal Income Tax Laws.	Shows that the federal government has no legislative or taxing power over people in the states.		<a href="#">Details*</a>	0048	
<a href="#">04.009</a>	Congressional Research Service – Limited Jurisdiction of Congressional Power to Legislate – letter dated September 22, 1995.	Congress doesn't have legislative jurisdiction for taxation inside the states. It only has this jurisdiction in the federal zone.		<a href="#">Details*</a>	0050	
<a href="#">04.010</a>	<a href="#">28 U.S.C. §255</a> Three-judge trials; Court of International Trade civil actions raised on issues of the Constitutionality of an Act of Congress.			<a href="#">Details*</a>	0054	
<a href="#">04.011</a>	<a href="#">26 U.S.C. §6091</a> (b) Tax			<a href="#">Details*</a>	1005	IRS



	returns required only if legal residence or principal place of business within internal revenue district					LTR555(SC)
<a href="#">04.012</a>	Federal District Court in New York admits the meaning of "State" and "state" under federal law. "State" means a territory of the United States only	Establishes that most Americans don't live in a "State" under the Internal Revenue Code.		<a href="#">Details*</a>	1020	
<a href="#">04.013</a>	U.S. DOJ Tax Division Attorney Admits in the Federal Register, 37 F.R. 20690-20964, on Sept. 27, 1972 that the federal government can only tax foreign commerce	Federal taxing power outside of the federal zone and inside states of the Union can ONLY relate to foreign commerce, by the IRS' own admission. This means "duties and imposts" on imported goods only.		<a href="#">Details*</a>	1021	
<a href="#">04.014</a>	<a href="#">Treasury Order 150-02</a>	The only remaining Internal Revenue District is in Washington D.C. See EX0006 for accompanying evidence. This TO has been eliminated, leaving the IRS NO evidence upon which to prove they are operating within Internal Revenue Districts as required by <a href="#">26 U.S.C. §7601</a>		<a href="#">Details*</a>	1025	
<a href="#">04.015</a>	IRS Publication 521: Moving Expenses	Shows on p. 7 that the term "United States" is limited to the possessions		<a href="#">Details*</a>	1034	
<a href="#">04.016</a>	Response from Congressman E. Clay Shaw, Jr. about the illegal use of the IRS Notice of Levy, <a href="#">form 668-A(c)(DO)</a>	<a href="#">IRS form 668-A(c)(DO)</a> omits paragraph (a) of 26 U.S.C. §6331. This congressman says that is a misleading tactic by the IRS.		<a href="#">Details*</a>	1036	
<a href="#">04.017</a>	Treasury Order 150-10	Delegation of authority to enforce revenue laws from Secretary of the Treasury to the Commissioner of the Internal Revenue Service.		<a href="#">Details*</a>	1038	
<a href="#">04.018</a>	26 C.F.R. §301.7701-9 Secretary or His Delegate			<a href="#">Details*</a>	1039	
<a href="#">04.019</a>	Bureau of Land Management (BLM) FOIA for federal territory within a state	Quite revealing.		<a href="#">Details*</a>	1050	
<a href="#">04.020</a>	Chrysler v. Brown, 441 U.S. 281 (1979)	Proves that interpretive regulations do not have the "force and effect of law". Among interpretive regulations are those that implement all tax levies under <a href="#">26 U.S.C. §6331</a> , as indicated in the previous exhibit, <a href="#">EX05.045</a> .		<a href="#">Details*</a>	1083	
<a href="#">04.021</a>	Jurisdiction of Federal Court	Illustrates the jurisdiction of a federal court in Oklahoma.		<a href="#">Details*</a>	0059	
<a href="#">04.022</a>	31 C.F.R. Parts 51 and 52 Definitions	Illustrates the separation between the de jure government and de facto government by comparing words of art in statutory definitions.		<a href="#">Details*</a>		
<a href="#">04.023</a>	FLETC Seminar on Territorial Jurisdiction on Federal Property	Describes the various types of federal property and the jurisdiction within each type. Downloaded from the Federal Law Enforcement Training Center (FLETC) on 7/19/2011.		<a href="#">Details*</a>		
<a href="#">04.024</a>	Justice Scalia on purpose of the Supreme Court, which is JUSTICE!	This interview with Justice Antonin Scalia of the United States Supreme Court talks about the purpose of the U.S. Supreme Court, which he says is JUSTICE. The interview occurred on the Legally Speaking show on March 17, 2011.		<a href="#">Details*</a>		



Calvin Massey was the interviewer and the interview occurred at Hastings College. [Click here](#) to watch the full interview. [Click here](#) for a definition of "justice", which is the "right to be left alone". The U.S. Supreme Court in turn defined "justice" in relation to government as follows:

*"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)]				
<a href="#">04.025</a>	State Action and the Public/Private Distinction, Harvard Law Review, Volume 123, pp. 1248-1314	This excellent memorandum of law by Harvard Law Review clarifies the following important facts: 1. Statutes only pertain to state actors; 2. Private conduct can't be protected by statutes and has to be protected by the common law and the constitution. We mention the State Action Doctrine and this exhibit several places on this site. The most important place is <a href="#">Proof That There Is A "Straw Man". Form #05.042.</a>		<a href="#">Details*</a>		

1.5 ENFORCEMENT AUTHORITY

Please read:

1. [Federal Enforcement Authority Within States of the Union. Form #05.032](#)
- [Sample](#)
- [PDF in member subscriptions](#)
- [Member Subscriptions](#)
2. [Requirement for Consent. Form #05.003](#)

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Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">05.001</a>	Cheryl Kordick Letter explaining the three (3) types of regulations.			<a href="#">Details*</a>	0013	
<a href="#">05.002</a>	<a href="#">26 C.F.R. §1.0-1</a> - Implementing Regulation on the Enactment Date of 26 U.S.C..			<a href="#">Details*</a>	0015	
<a href="#">05.003</a>	<a href="#">26 C.F.R. §601.702</a> (a)(1)(iv) Requirement upon IRS to publish obligation in Federal Register.			<a href="#">Details*</a>	0019	IRS-LTR3712 IRS-LTR2810
<a href="#">05.004</a>	<a href="#">26 C.F.R. §601.702</a> (a)(2)(ii) Effect of Failure to Publish Obligation in Federal Register.			<a href="#">Details*</a>	0020	IRS-LTR3712
<a href="#">05.005</a>	Michael White, Attorney, Legal Opinion Letter, Office of the Federal Register.	Federal government admits that no requirement to file an income tax return has ever been published in the Federal Register.		<a href="#">Details*</a>	0021	IRS-LTR3712 IRS-LTR2810
<a href="#">05.006</a>	Commissioner Rossotti Delegated Response Letter "Law not require individuals to file".			<a href="#">Details*</a>	0023	
<a href="#">05.007</a>	Carroll Field Letter: IRS bound by Administrative Procedures Act.			<a href="#">Details*</a>	0025	
<a href="#">05.008</a>	Administrative Procedures Act "Administrative Procedures Act" – <a href="#">5 U.S.C. §556</a> (d): Burden of Proof upon IRS.			<a href="#">Details*</a>	0026	
<a href="#">05.009</a>	<a href="#">26 U.S.C. §6331</a> (a) Levy			<a href="#">Details*</a>	0028	

	authority only upon select parties of the federal government					
<a href="#">05.010</a>	Organizational Chart of the United States Treasury – IRS not listed under Enforcement.	Shows why the IRS has no enforcement powers. <a href="#">Click here</a> for similar evidence.		<a href="#">Details*</a>	0031	
<a href="#">05.011</a>	Dwight Avis Sworn Testimony before House Ways & Means Committee.	IRS chief admits under oath that the income tax is entirely voluntary, and therefore cannot be enforced.		<a href="#">Details*</a>	0036	
<a href="#">05.012</a>	<a href="#">26 U.S.C. §7851</a> (a)(6)(A) Applicability of Revenue Laws – Subtitle F Enforcement Date.			<a href="#">Details*</a>	0037	
<a href="#">05.013</a>	IRS Letter 112C To Claim A Refund.	Letter from IRS that shows how to file a "no liability" return.		<a href="#">Details*</a>	0057	
<a href="#">05.014</a>	IRS Releases Levy article.			<a href="#">Details*</a>	0058	
<a href="#">05.015</a>	<a href="#">18 U.S.C. §1589</a> Forced labor			<a href="#">Details*</a>	1001	IRS-LTR2810
<a href="#">05.016</a>	<a href="#">18 U.S.C. §1593</a> Mandatory restitution			<a href="#">Details*</a>	1002	IRS-LTR2810
<a href="#">05.017</a>	1 C.F.R. §21.21(c): Federal agencies cannot use the regulations of other agencies			<a href="#">Details*</a>	1003	IRS 2039 Summons
<a href="#">05.018</a>	<a href="#">IRC §7601</a> IRS only authorized to canvass internal revenue districts in search of taxable persons and objects	IRS may only search for taxable persons or objects within "Internal Revenue Districts". Treasury Order 150-02 establishes that the only remaining Internal Revenue District is Washington, D.C.		<a href="#">Details*</a>	1006	IRS LTR 555(SC)
<a href="#">05.019</a>	<a href="#">IRC §6702</a> -Only a Statute- There are no Regulations Behind Enforcement	IRS is not allowed to enforce any part of Subtitle A of the Internal Revenue Code		<a href="#">Details*</a>	1008	IRS LTR 1058 1040 & CIV PEN
<a href="#">05.020</a>	<a href="#">IRC §6651</a> -Enforcement Regs only for 27 C.F.R. Parts 24, 25, 70, 194			<a href="#">Details*</a>	1009	IRS LTR 1058 1040 & CIV PEN
<a href="#">05.021</a>	<a href="#">IRC §6601</a> -Enforcement Regs only for 27 C.F.R. Parts 70, 170, 194, 296			<a href="#">Details*</a>	1010	IRS LTR 1058 1040 & CIV PEN
<a href="#">05.022</a>	Letter from Joseph Cloonan of IRS	IRS says individuals are not required to file returns.		<a href="#">Details*</a>	1012	IRS-CP71D
<a href="#">05.023</a>	<a href="#">General Accounting Office Report</a> #GAO/GGD-00-60R IRS' Substitute for Returns (SFR)			<a href="#">Details*</a>	1013	IRS-CP71D
<a href="#">05.024</a>	Congressman Dennis Hertel admits on Congressional Stationary that the IRS can only levy federal " <a href="#">employees</a> "	IRS can only levy elected or appointed officers of the United States government, as required by 26 U.S.C. §6331(a).		<a href="#">Details*</a>	1015	
<a href="#">05.025</a>	Dwight Avis, Head of the IRS, admits to Congress under oath that payment of Internal Revenue Taxes is 100% voluntary	Income tax is voluntary, and payment cannot be compelled		<a href="#">Details*</a>	1016	
<a href="#">05.026</a>	IRS Admits on its own stationary that there is no law that requires a person	Americans aren't required to file a "return" with the IRS, according to the IRS.		<a href="#">Details*</a>	1017	

	to file a tax return					
<a href="#">05.027</a>	Revenue Act of 1939, Section 4, 53 Stat. 1	Shows that Internal Revenue Code was "repealed" and now stands only as a repealed "code" or "title", but not "law" or "positive law". See <a href="#">legislative notes under 1 U.S.C. §204</a> for confirmation of this astounding fact		<a href="#">Details*</a>	1023	
<a href="#">05.028</a>	IRS Internal Revenue Manual (IRM) <a href="#">Section 5.1.11.6.8</a> : Authority	Shows the delegated authority of IRS agents to perform Substitute for Returns (SFRs). Note that the form 1040 is NOT listed. This is based on <a href="#">26 U.S.C. §6020(b)</a>		<a href="#">Details*</a>	1024	
<a href="#">05.029</a>	Authorities on SFR	Demonstrates lack of authority to do Substitute For Returns on 1040 filers		<a href="#">Details*</a>	1026	
<a href="#">05.030</a>	Nara General Records Schedules	Paragraph 18 shows that <a href="#">IRS Levy Form 668A</a> only applies to federal "employees", rather than private contractors or private citizens. This is entirely consistent with <a href="#">I.R.C. §6331(a)</a> , which permits levy to be made only on federal "employees".		<a href="#">Details*</a>	1029	
<a href="#">05.031</a>	26 C.F.R. §301.6020-1T Returns Prepared or Executed by the Commissioner or Other Internal Revenue Officers	Authority of the Commissioner of Internal Revenue to Prepare "Substitute For Returns" (SFRs)		<a href="#">Details*</a>	1040	
<a href="#">05.032</a>	Ja Nean Ellis, IRS Disclosure Officer letter dated June 15, 2004	Describes authority to prepare "dummy returns"		<a href="#">Details*</a>	1041	
<a href="#">05.033</a>	Jay Hammer, IRS Disclosure Officer Letter dated November 2, 1993	Letter from IRS which admits that IRS has no delegation orders to prepare "Substitute For Returns" (SFRs)		<a href="#">Details*</a>	1042	
<a href="#">05.034</a>	Delegation Order 182 (Rev3 & Rev 7)	Delegation Order which describes authority of IRS Agents. Notice that Substitute For Return Authority on 1040 returns is ABSENT.		<a href="#">Details*</a>	1043	
<a href="#">05.035</a>	Letter from IRS About Requirement to File Income Tax Returns			<a href="#">Details*</a>	1044	
<a href="#">05.036</a>	Letter from IRS admitting that 26 U.S.C. §6702 has no implementing regulations			<a href="#">Details*</a>	1045	
<a href="#">05.037</a>	IRS Office of Chief Counsel Notice CC-2007-005: Litigation Position for Returns Prepared for Section 6020(b)	Requires filing of 6020(b) certification in order to sustain penalties against nonfilers.		<a href="#">Details*</a>	1064	
<a href="#">05.038</a>	IRS Office of Chief Counsel Notice 200127045: Altered jurats	Background on what constitutes a valid "return".		<a href="#">Details*</a>	1066	
<a href="#">05.039</a>	IRS Office of Chief Counsel Notice 200127045: Frivolous returns	Background on what constitutes a valid "return".		<a href="#">Details*</a>	1067	
<a href="#">05.040</a>	IRS Office of Chief Counsel Notice 200127045: Altered Tax Forms	Background on what constitutes a valid "return".		<a href="#">Details*</a>	1068	
<a href="#">05.041</a>	25 FR 11402, 11420, 12108-12113 (November 26, 1960; 26 C.F.R. §1.6012-1	Publication in Federal Register of requirement file federal tax return under 26 C.F.R. §1.6012-1. See also Current <a href="#">26 C.F.R. §1.6012-1</a> .		<a href="#">Details*</a>	1070	

<a href="#">05.042</a>	IRS Doc. 6209 Activity Codes Relating to Requirement to File Tax Returns	Proves IRS 1040 is ONLY for government employees and that there is no MFR code which requires filing. Derived from <a href="#">IRS Document 6209</a> (OFFSITE LINK), Chapters 12.	<a href="#">Family Guardian</a>	<a href="#">Details*</a>	1078	
<a href="#">05.043</a>	IRM 5.14.10.2 (09-30-2004).	Indicates that private employers are not required to enter into payroll withholding agreements. After prominently posting this section on our website for over two years, the IRS conveniently removed it on 9-26-2008 as well as any mention at all of "private employers" from their IRM. Covering up the truth!		<a href="#">Details*</a>	1080	
<a href="#">05.044</a>	26 C.F.R. §31.6011(a)-7(a)	Requires IRS agents executing Substitute For Returns (SFRs) to have a power of attorney to do so.		<a href="#">Details*</a>	1081	
<a href="#">05.045</a>	48 F.R. 10060	Proves that 26 U.S.C. §6331 regulations are interpretive rather than legislative, such that they can only be enforced against the government. Interpretive regulations carry no force and effect of law. See Chrysler v. Brown, 441 U.S. 281, (1979) in exhibit <a href="#">EX04.020</a> below.		<a href="#">Details*</a>	1082	
<a href="#">05.046</a>	44 U.S.C. §1507	This statute establishes that no law is valid or enforceable against anyone that is required to be published in the Federal Register and is not so published. This exhibit goes with <a href="#">EX05.005</a> and 26 U.S.C. §7805 and proves that the I.R.C. is only enforceable against the government and not private persons.		<a href="#">Details*</a>	1085	
<a href="#">05.047</a>	5 U.S.C. §552(a)	Establishes the requirement to publish "substantive" rules, meaning legislative regulations for the enforcement and that they are not enforceable until published. Almost none of the provisions of the I.R.C. have such regulations as <a href="#">revealed here</a> .		<a href="#">Details*</a>	1086	
<a href="#">05.048</a>	Letter from Congressman Tom Feeney describing IRS levy authority under 26 U.S.C. §6331(a).	Establishes that the IRS has no levy authority over private sector workers.		<a href="#">Details*</a>		
<a href="#">05.049</a>	Letter from Texas Secretary of State proving the "Internal Revenue Service" has no authority to operate in Texas	Admits they have no record of a domestic corporation, professional association, limited partnership, foreign corporation, professional corporation, professional association, limited partnership, out of state financial institution by the name "Internal Revenue Service" registered in Texas.		<a href="#">Details*</a>		
<a href="#">05.050</a>	Treasury Bulletin 07-37 and 26 C.F.R. §301.6215-1	26 C.F.R. §301.6215-1 says that after the Tax Court rules, the District Director or Director of the Regional Service Center must do the assessment. Treasury Bulletin 07-37 says that both the District Director and Regional Service Center Director positions were ABOLISHED. Hence, there is NO WAY to perform a lawful assessment per 26 U.S.C. §6020(b) for cases that go through U.S. Tax Court.		<a href="#">Details*</a>		
<a href="#">05.051</a>	Former IRS Commissioner Steven Miller and Congressman Beccera both admit that the income tax is "voluntary"	Former IRS Commissioner Steven Miller and Congressman Beccera both admit that the income tax is "voluntary". Testimony given on 5/17/2013.	<a href="#">C-SPAN</a>	<a href="#">Details*</a>		

<a href="#">05.052</a>	President Obama Says Everyone, including SEDM, has freedom of speech	He says people have a right to be honest and to think and speak free of hypocrisy. He admits that young people become discouraged when they can't access opposing views such as ours.	<a href="#">Whitehouse</a>	<a href="#">Details*</a>		
<a href="#">05.053</a>	President Obama Says He will NOT Impose His Political or Economic System upon Anyone	Those who refuse an economic or political relationship with the U.S. government are called "non-resident non-persons", and basically, he has just admitted in this video that they have a RIGHT to be left alone.	<a href="#">Whitehouse</a>	<a href="#">Details*</a>		
<a href="#">05.054</a>	Revenue Officer Training Unit 2: Module K Referrals-IMF Returns	Training that revenue officers receive on how to to Substitute For Returns (SFRs)		<a href="#">Details*</a>		
<a href="#">05.055</a>	Federal Law Protections for Religious Liberty	Downloaded from the U.S. Department of Justice website.		<a href="#">Details*</a>		
<a href="#">05.056</a>	Court Authorities proving that state may not prohibit commercial distribution of religious tracts	Extracted from Lexis+		<a href="#">Details*</a>		
<a href="#">05.057</a>	Court Authorities proving that spreading religious beliefs is a protected First Amendment activity	Extracted from Lexis+		<a href="#">Details*</a>		
<a href="#">05.058</a>	Court Authorities proving that state may not impose a charge for the enjoyment of constitutional rights	Extracted from Lexis+		<a href="#">Details*</a>		

1.6 MONEY

Please read [The Money Scam. Form #05.041](#)

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Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">06.001</a>	Federal Reserve Board admits that there is NO DEFINITION for what a "dollar" is.	This letter is HUGELY important, because NOWHERE in the law is a Federal Reserve Note defined as a "dollar".		<a href="#">Details*</a>	1047	
<a href="#">06.002</a>	House Joint Resolution 192	Abandonment of gold-backed currency.		<a href="#">Details*</a>	1049	
<a href="#">06.003</a>	Congressman Dean Heller Admits the Only remaining money is silver dollars	Quite revealing.		<a href="#">Details*</a>	1051	
<a href="#">06.004</a>	Letter from Assistant General Counsel for the Department of the Treasury, Russell Munk dated Feb. 18, 1977 admitting that Federal Reserve Notes are not "dollars"	Next time the IRS asks you to pay a tax bill, ask them if they want it in "dollars". If they say yes, then ask them where you can find them. They aren't available!		<a href="#">Details*</a>	1054	
<a href="#">06.005</a>	Senator Bennett of Utah Talks about money	Defines what is "money".		<a href="#">Details*</a>	1062	
<a href="#">06.006</a>	Senator Ensign of Nevada describes the definition of a "dollar"	There is no definition!		<a href="#">Details*</a>	1063	
<a href="#">06.007</a>	Congressman Beers of the Nevada State Assembly	Excellent!		<a href="#">Details*</a>	1065	

	comments on the definition of a "dollar"					
<a href="#">06.008</a>	Congressman Dean Heller talks about money			<a href="#">Details*</a>	1069	
<a href="#">06.009</a>	Gold Commission Report, March 1982	Commissioned prior to the passage of the Gold Bullion Coin Act of 1985. Contains an extensive history of the gold standard in the USA. Also describes the flaws in the Federal Reserve fiat currency system we suffer under presently.		<a href="#">Details*</a>		

1.7 FRANCHISES

Please read:

1. [Government Franchises Course, Form #12.012](#)

2. [Government Instituted Slavery Using Franchises, Form #05.030](#)

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Exhibit (EX) #	Title	Significance		Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">07.001</a>	Phillip Douglass - Social Security Administration Definition of 'U.S. Citizen'.	Shows that Americans born in and living in states of the Union are not " <a href="#">U.S. citizens</a> ".		<a href="#">Details*</a>	0005	
<a href="#">07.002</a>	Form SS-5 Application for Social Security Number.	Shows that only " <a href="#">U.S. citizens</a> " born in and living in the federal zone qualify for Social Security.		<a href="#">Details*</a>	0006	
<a href="#">07.003</a>	Privacy Act of 1974 Statement – Unlawful to deny rights for refusal to disclose SSN.	Shows that the federal government cannot force a person to disclose an SSN on any tax form.		<a href="#">Details*</a>	0055	
<a href="#">07.004</a>	Letter from the Social Security Administration	Social Security Administration admits that Social Security Numbers are not mandatory and are voluntary.		<a href="#">Details*</a>	1014	
<a href="#">07.005</a>	Social Security Earnings Statement	Proves that Social Security is a contract and that it makes you into a federal "employee".		<a href="#">Details*</a>	1037	
<a href="#">07.006</a>	Letter from IRS admitting that Title 26, the Internal Revenue Code, is not positive law, but special law			<a href="#">Details*</a>	1046	
<a href="#">07.007</a>	Affidavit of Eligibility	Shows who the requirements for obtaining a license from the state. Proves that the only people who can obtain licenses are those domiciled in the Corporate State on federal territory within their state and born there, or aliens, but not American Nationals born in and domiciled in the Republic State.		<a href="#">Details*</a>	1055	
<a href="#">07.008</a>	Response from Social Security Administration to the <a href="#">Bureau of Public Debt FOIA, Form #03.007</a>	Very interesting		<a href="#">Details*</a>	1056	
<a href="#">07.009</a>	Letter from Social Security Administration about the Voluntary Nature of Social Security participation	Proves that SS participation is voluntary, and details about SSN usage.		<a href="#">Details*</a>	1058	
<a href="#">07.010</a>	Social Security Card, Circa 1955	Notice it says "Not for Identification"		<a href="#">Details*</a>	1060	
<a href="#">07.011</a>	Fillable Social Security Card, Circa 1955	Notice it says "Not for Identification"		<a href="#">Details*</a>	1061	



<a href="#">07.012</a>	Letter from Social Security Administration Regarding Right to Quit Social Security	This is a response to sending in <a href="#">Resignation of Compelled Social Security Trustee, Form #06.002</a> . Propaganda		<a href="#">Details*</a>	1072	
<a href="#">07.013</a>	Religions Which are Exempt from Taxes	FOIA response from Social Security Administration		<a href="#">Details*</a>	1077	
<a href="#">07.014</a>	Consumer Financial Protection Agency Page About SSNs to Open Bank Accounts	U.S. government agency says consumers don't need SSNs to open bank accounts. <a href="#">Click here</a> for source page.		<a href="#">Details*</a>		
<a href="#">07.015</a>	NCVHS Report on Vital Records	Proves that the states are profiting commercially from you name and identity without your consent or even knowledge. This is the heart of the UCC Redemption scam.		<a href="#">Details*</a>		
<a href="#">07.016</a>	Social Security SSA-1 Retirement Application Phone Interview Transcript from SSA	This is a scanned and sanitized version of the phone interview the Social Security Administration sends you after you submit the SSA-1 retirement application. <a href="#">Click here</a> for an article on this subject.		<a href="#">Details*</a>		

1.8 CORPORATIZATION AND PRIVATIZATION OF THE GOVERNMENT

Please read [Corporatization and Privatization of the Government, Form #05.024](#)

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Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">08.001</a>	<a href="#">Title 31</a> of the United States Code "United States Code" Index Page – IRS is not listed as Agency of US Treasury.			<a href="#">Details*</a>	0030	
<a href="#">08.002</a>	Diversified Metal Products v. IRS Case – US District Court of Idaho	Established that the IRS is NOT agency of the federal government.		<a href="#">Details*</a>	0032	
<a href="#">08.003</a>	<a href="#">28 U.S.C. §1349</a> Corporation Organized Under Federal Law As Party.			<a href="#">Details*</a>	0033	
<a href="#">08.004</a>	IRS Counsel admits under oath that the IRS is not "an agency of the federal government"			<a href="#">Details*</a>	1022	
<a href="#">08.005</a>	FOIA Response from Federal Court regarding EIN	Proves that the federal court is in the Executive and not Judicial Branch.		<a href="#">Details*</a>	1057	
<a href="#">08.006</a>	Incorporation Document for the Internal Revenue Service (IRS)	Proves that the IRS is a private, for-profit corporation, and not a government agency or instrumentality.		<a href="#">Details*</a>	1059	
<a href="#">08.007</a>	Incorporation of "United States of America"	Fascinating		<a href="#">Details*</a>	1071	
<a href="#">08.008</a>	16 Stat. 419-429: District of Columbia Organic Act of 1871	Organized the District of Columbia into a municipal corporation.		<a href="#">Details*</a>	1087	
<a href="#">08.009</a>	20 Stat. 102-108: District of Columbia Organic Act of 1878	Place the District of Columbia under the President and made the appointees who managed it into officers of the corporation.		<a href="#">Details*</a>	1088	

<a href="#">08.010</a>	Certified Copy of the Original Thirteenth Amendment to the United States Constitution	This was the amendment that caused a loss of nationality if anyone accepted a title of nobility.		<a href="#">Details*</a>	1090	
<a href="#">08.011</a>	2 Stat. 115-116: An Act Concerning the District of Columbia, 1801	Describes the organization of the District of Columbia. Dated. March 3, 1801.		<a href="#">Details*</a>		
<a href="#">08.012</a>	Senate Report 443, May 15, 1916	Important background on the history of the District of Columbia		<a href="#">Details*</a>		
<a href="#">08.013</a>		U.S. Corporation Company Articles of Incorporation		<a href="#">Details*</a>		

1.9 TAXATION

For additional information on taxation, please read:

- 1. [The "Trade or Business" Scam, Form #05.001](#)
- 2. [Why Domicile and Becoming a "taxpayer" Require Your Consent, Form #05.002](#)
- 3. [The Great IRS Hoax, Form #11.302](#) (OFFSITE LINK)
- 4. [Taxation Topic Page](#) (OFFSITE LINK) - Family Guardian Website

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Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">09.001</a>	<a href="#">26 C.F.R. §301.6109-1</a> Identifying Numbers: Social Security Number.			<a href="#">Details*</a>	0004	
<a href="#">09.002</a>	Flowchart: American Citizen & Federal Income Tax Imposition.			<a href="#">Details*</a>	0008	
<a href="#">09.003</a>	IRS letter on the enactment date of 26 U.S.C..			<a href="#">Details*</a>	0014	
<a href="#">09.004</a>	<a href="#">26 U.S.C. §6001</a> , <a href="#">6011</a> , <a href="#">6012</a> – When Required by Regulations Liability for Subtitle A Income Tax.			<a href="#">Details*</a>	0016	
<a href="#">09.005</a>	<a href="#">26 U.S.C. §7851</a> (a)(1)(A) Applicability of Revenue Laws for Subtitle A Income Tax.			<a href="#">Details*</a>	0017	
<a href="#">09.006</a>	<a href="#">26 U.S.C. §7851</a> (a)(4) Subtitle D & <a href="#">7851</a> (a)(5) Subtitle E - Effective dates of enactment.			<a href="#">Details*</a>	0018	
<a href="#">09.007</a>	IRS statement that Individual Determines Form to File and Tax They Owe.			<a href="#">Details*</a>	0022	
<a href="#">09.008</a>	<a href="#">26 U.S.C. §7701</a> (a)(14) & <a href="#">26 U.S.C. §1313</a> (b) Definition of the word 'Taxpayer'.			<a href="#">Details*</a>	0027	
<a href="#">09.009</a>	IRS Taxpayer Advocate Response Letter – Washington, DC.			<a href="#">Details*</a>	0034	
<a href="#">09.010</a>	<a href="#">26 C.F.R. §1.861-8</a> (f)(1) Determination of Taxable Sources within the United	Shows that most Americans do not have any income from a taxable "source" within the meaning of the Internal Revenue Code.		<a href="#">Details*</a>	0035	

	States.					
<a href="#">09.011</a>	<a href="#">Federal Rules of Civil Procedure 12</a> (b)(1) & 12 (h)(3).			<a href="#">Details*</a>	0039	
<a href="#">09.012</a>	Scheuer v. Rhodes Case.			<a href="#">Details*</a>	0040	
<a href="#">09.013</a>	<a href="#">26 C.F.R. §31.3402(p)-1</a> Employment Taxes and Collection of Income Tax At Source.	Shows that tax withholding on earnings from labor are entirely voluntary and cannot be coerced.		<a href="#">Details*</a>	0041	
<a href="#">09.014</a>	<a href="#">26 U.S.C. §3402</a> Income Tax Collected At Source – Subtitle C			<a href="#">Details*</a>	0042	
<a href="#">09.015</a>	IRS letter: “Your income ‘appears’ to create a taxable liability”			<a href="#">Details*</a>	0044	
<a href="#">09.016</a>	Form 23C & Supporting Documents from a RACS report with IRM instructions.			<a href="#">Details*</a>	0046	
<a href="#">09.017</a>	Flowchart: Four problems for IRS making income tax claims of American Citizens.			<a href="#">Details*</a>	0047	
<a href="#">09.018</a>	“Dear Taxpayer’ Response Letter to IRS			<a href="#">Details*</a>	0049	
<a href="#">09.019</a>	Sample Withholding Exemption Certificate			<a href="#">Details*</a>	0051	
<a href="#">09.020</a>	<a href="#">26 U.S.C. §7851</a> Applicability of Revenue Laws – Subtitles A, B, C, D, E, & F.			<a href="#">Details*</a>	0052	
<a href="#">09.021</a>	<a href="#">26 U.S.C. §7214</a> (a)(2) & (a)(7) Offenses by Officers and Employees of the United States.			<a href="#">Details*</a>	0053	
<a href="#">09.022</a>	<a href="#">26 U.S.C. §6065</a> (b) Oath regarding income taxes by individuals [Congress doesn’t delete laws].			<a href="#">Details*</a>	0056	
<a href="#">09.023</a>	Cynthia Mills Letter , IRS Disclosure Officer Hoverale Letter			<a href="#">Details*</a>	1000	IRS- LTR3172 IRS- LGR2810
<a href="#">09.024</a>	<a href="#">IRC §7651</a> Applicability of Revenue Laws-Subtitle A income tax at (a)(1)(A)— ONLY for 27 C.F.R. Part 24 for WINE PRODUCTION			<a href="#">Details*</a>	1007	IRS LTR 555(SC)
<a href="#">09.025</a>	Noted Tax Historian's Book Declares U.S. Income Tax as Direct Tax is a Violation of Long-established U.S. Supreme Court Mandates			<a href="#">Details*</a>	1011	
<a href="#">09.026</a>	Tax Treatment of Thrift Savings Plan Payments to Nonresident Aliens and Their Beneficiaries	Shows that only people who are either "U.S. citizens", "residents" (aliens), and nonresident aliens who worked for the U.S. government are liable for income tax. Specifically says that		<a href="#">Details*</a>	1030	

		those who never worked for the U.S. government in the United States are not liable.				
<a href="#">09.027</a>	Excerpt from IRS Publication 519, Year 2000, on taxability of earnings by Nonresident aliens	Shows that only income from "U.S. sources" is taxable to nonresident aliens, which under <a href="#">26 U.S.C. §7701</a> (a)(9) and (a)(10) means the District of Columbia.		<a href="#">Details*</a>	1032	
<a href="#">09.028</a>	IRS Cumulative Bulletin #1, April to Dec. 1919	First mention of nonresident aliens we are aware of in IRS publications.		<a href="#">Details*</a>		
<a href="#">09.029</a>	Copyright Office Policy on "Pseudonames"	Use this as a basis for using pseudonames in administering your tax affairs, and copyright everything you submit		<a href="#">Details*</a>		
<a href="#">09.030</a>	Analysis of the Financial Impact of Ending Income Taxes	Microsoft Excel spreadsheet showing the fiscal effect of ending federal income taxes upon the national government. Play with the numbers. Experiment!		<a href="#">Details*</a>		
<a href="#">09.031</a>	Brushaber v. Union Pacific Railroad, 240 U.S. 1 (1916)	The most famous case quoted by the IRS and also by those advancing the <a href="#">Non-Resident Non-Person Position</a> . This is the COMPLETE U.S. Supreme Court transcript of the case.		<a href="#">Details*</a>		
<a href="#">09.032</a>	Washington Post, 8-27-2010 report on the complexity of the tax code	Proves that the I.R.C. can't be law, because it is unknowable by the Average American		<a href="#">Details*</a>		
<a href="#">09.033</a>	President's Economic Recovery Advisory Board Report entitled "The Report on Tax Reform Options: Simplification, Compliance, and Corporate Taxation	Proves that the I.R.C. is so complex, that it is unknowable by the Average American		<a href="#">Details*</a>		
<a href="#">09.034</a>	Frank R. Brushaber Geneological Records	Frank Brushaber was the Plaintiff in Brushaber v. Union Pacific Railroad, 240 U.S. 1 (1916). He was born in America and the records show he was a "U.S. citizen" but he is listed as a nonresident alien in Treasury Decision 2313. This proves our position in our <a href="#">Non-Resident Non-Person Position, Form #05.020</a> memorandum of law.		<a href="#">Details*</a>		
<a href="#">09.035</a>	Testimony of the Staff of the JCT Concerning a Study of the Overall State of the Federal Tax System and Recommendations for Simplification, April 26, 2001	Proves that the federal income tax is too complicated to be understood by the average person. Good for use as a reliance defense.		<a href="#">Details*</a>		
<a href="#">09.036</a>	Tax Return Evolution	How you and your legal identity were ILLEGALLY, CRIMINALLY, and UNCONSTITUTIONALLY kidnapped and transported to the federal zone as a privileged alien by obfuscating tax return forms.		<a href="#">Details*</a>		
<a href="#">09.037</a>	GAO Letter on Substitute for Returns (SFRs)	Letter to Finance Committee from GAO office about illegality of IRS Substitute For Returns (SFRs)		<a href="#">Details*</a>		
<a href="#">09.038</a>	Treasury Decision 8734	62 F.R. 53391 within this document says U.S. persons are exempt from BOTH withholding AND reporting. More in <a href="#">Form #05.053</a>		<a href="#">Details*</a>		
<a href="#">09.039</a>	Public Salary Tax Act of 1939 Congressional Hearings	History of the Public Salary Tax Act		<a href="#">Details*</a>		
<a href="#">09.040</a>	Constitutionally Exempt	In earlier versions of the statutes, they		<a href="#">Details*</a>		

	Income Regulations	recognized PRIVATE property protected by the Constitution. Now they just unconstitutionally PRESUME that everything is PUBLIC property owned by the government				
<a href="#">09.041</a>	Senate Report 112, 76th Congress, 1st Session on Public Salary Tax Act	Establishes the legislative intent of the Public Salary Tax Act		<a href="#">Details*</a>		
<a href="#">09.042</a>	Office of Chief Counsel Memorandum Number 200634001	Establishes that income tax only applies within federal territory. Downloaded from <a href="https://www.irs.gov/pub/irs-wd/0634001.pdf">https://www.irs.gov/pub/irs-wd/0634001.pdf</a> on 6/17/2019		<a href="#">Details*</a>		
<a href="#">09.043</a>	Constitutionally Exempt Income	List of Treasury Regulations acknowledging income that is "exempt by fundamental law".		<a href="#">Details*</a>		
<a href="#">09.044</a>	Request and response for NRA Change Form Relating to SSN	FOIA Request and response for IRS form needed under 26 C.F.R. §301.6109-1(g)(1) to change from U.S. Person to Nonresident Alien		<a href="#">Details*</a>		
<a href="#">09.045</a>	Arizona Attorney General Admits that Registering to Vote Makes You LIABLE for the state income tax	Opinion No. 72-37-L, October 4, 1972. Its DEFINITELY a "Pay-To_Play" system as documented in <a href="#">THIS article</a> .		<a href="#">Details*</a>		
<a href="#">09.046</a>	Proof that Withholding and Information Returns document GIFTS, not Taxes	Tax Class 5 means GIFTS according to IRS 6209 IMF decoding manual.		<a href="#">Details*</a>		

1.10 DISCOVERY

▲ [Go to beginning](#)

Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">10.001</a>	Internal Revenue Service (IRS), Systems of Records, Federal Register Vol. 66, pp. 63784 through 63875	A listing of all the records maintained by the IRS that you can obtain under the Freedom of Information Act and the Privacy Act		<a href="#">Details*</a>	1052	
<a href="#">10.002</a>	Department of the Treasury, Systems of Records, Federal Register Vol. 66, pp. 44204 through 44213	A listing of all the records maintained by the Treasury that you can obtain under the Freedom of Information Act and the Privacy Act		<a href="#">Details*</a>	1053	
<a href="#">10.003</a>	Privacy Act Issuances: Dept of the Treasury. Office of the Federal Register	These are the records you can request through the Freedom of Information Act.	<a href="#">Federal Register</a>	<a href="#">Details*</a>		
<a href="#">10.004</a>	IRS FOIA Disclosure Relating to Sharing of Notice of Federal Tax Lien information	Proves that the IRS can't share tax lien information.		<a href="#">Details*</a>	1076	
<a href="#">10.005</a>	IRS Investigative Materials, IRS Publication 1421	IRS Investigative Materials: A Guide to Internal Revenue Service Material Available to Other Federal Agencies." It doesn't appear to be otherwise online. Printed and sent to Federal Depository Libraries in 1988, it's the kind of publication that the IRS no longer makes available to the public.		<a href="#">Details*</a>		

1.11 GOVERNMENT AND LEGAL PROFESSION CORRUPTION, SECRECY, AND SCAMS

Please visit:

- 1. [Government Corruption, Form #11.401](#)
- 2. [Forms and Publications, Section 1.11.4: Corruption](#)
- 3. [Corruption, Scams, and Frauds Page](#) (OFFSITE LINK) -Family Guardian Fellowship
- 4. [Activism Page, Section: Investigating Government Corruption](#) (OFFSITE LINK)
- 5. [Family Guardian Forums: Government and legal profession secrecy, corruption, and propaganda](#) (OFFSITE LINK)

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Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">11.001</a>	Testimony of B. John Williams, former IRS Chief Counsel before the Senate Finance Committee on October 22, 2003	Admits: ". . . the mission of the Service is to apply the law fairly and impartially, not to apply the law in a manner that is biased toward a result the government wants."		<a href="#">Details*</a>	1074	
<a href="#">11.002</a>	IRM 1.11.2.6	Indicates that the IRS classifies all information that would reduce one's liability or cause a change in filing status to the CORRECT status (!)as "For Official Use Only" that is protected from disclosure. Do a FOIA or legal discovery (Request for Production of Documents) for THIS information, and especially if you have been indicted for a tax crime! This is how you to obtain evidence to prove that you are not required to file or pay.		<a href="#">Details*</a>	1084	
<a href="#">11.003</a>	Biography of William Howard Taft	Shows that Taft was an Internal Revenue Collector for the Bureau of Internal Revenue in 1882 before he became president. He was the President who <a href="#">proposed the Sixteenth Amendment</a> and got it fraudulently ratified, who got the Certiorari Act of 1925 passed to deny appeals on tax abuses, and who as a Chief Justice of the U.S. Supreme court spread the income tax to apply to all Americans abroad in Cook v. Tait, 265 U.S. 47 (1924). The Cook v. Tait scam is discussed in <a href="#">Federal Jurisdiction, Form #05.018, Section 5</a> .		<a href="#">Details*</a>		
<a href="#">11.004</a>	Interview of Former IRS Commissioner Shelton Cohen by Aaron Russo	This interview by Aaron Russo of former IRS Commissioner Shelton Cohen reveals that IRS personnel are dis-ingenuine and that all they want to do is play what he calls "word games". Russo also incorrectly says that "income" is NOT defined, but in fact it is. <a href="#">Click here</a> for the definition.	<a href="#">Youtube</a>	<a href="#">Details*</a>		
<a href="#">11.005</a>	Interview of Peter Schiff about the conviction of his father, Irwin Schiff	This interview by Doug Casey of Casey Research of Peter Schiff concerns the fraudulent and malicious prosecution of his father Irwin Schiff. Irwin is probably the most famous tax honesty advocate in American history. Irwin's website can be visited by <a href="#">clicking here</a> .	<a href="#">Youtube</a>	<a href="#">Details*</a>		
<a href="#">11.006</a>	Interview with U.S. Supreme Court Justice Antonin Scalia about his book Reading Law. Describes how judges become corrupted	U.S. Supreme Court justice Antonin Scalia describes the main distinguishing characteristic of bad judges, which is that they abuse language and the rules of statutory interpretation to illegally and unconstitutionally expand their power beyond what the law allows.	<a href="#">C-SPAN</a>	<a href="#">Details*</a>		

<a href="#">11.007</a>	Congressman Traficant admits in the House or Repersentatives on March 17, 1993 that the United States is bankrupt	See p. 5321	<a href="#">Congress.gov</a>	<a href="#">Details*</a>		
<a href="#">11.008</a>	Colorado House Joint Resolution 94-1035	Declares that the United States Government has Essentially Unconstitutionally Invaded the State of Colorado	<a href="#">Colorado.edu</a> <a href="#">law collection</a>	<a href="#">Details*</a>		


1.12 SCAM WATCH

This section provides samples of SCAMS that we have criticized on this website from other websites and vendors. For more details on both GOVERNMENT and PRIVATE scams, see:

- 1. [Hot Issues: Freedom Advocate Report Card\\*](#) -opening page of our site.
- 2. [Government Corruption, Form #11.401](#)-bottom of the opening page of our website (devil symbol)
- 3. [Flawed Tax Arguments to Avoid, Form #08.004](#)-Family Guardian Fellowship
- 4. [Liberty University, Section 8: Resources to Rebut Government, Legal, and Tax Profession Deception and False Propaganda](#)
- 5. [Liberty University, Section 9: Resources to Rebut Private Sector Deception and False Propaganda](#)
- 6. [Corruption, Scams, and Frauds Page](#) (OFFSITE LINK) -Family Guardian Fellowship

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Exhibit (EX) #	Title	Significance	Offsite Source	Date of Last Revision	Old Exhibit #	Bookstore Items Used in
<a href="#">12.001</a>	Revocation of Election- Weiss and Associates	We mention this as a scam in <a href="#">Form #11.302</a> , <a href="#">Cover page</a> , <a href="#">Form #08.004 Section 9.32</a> , and <a href="#">Form #05.020, Section 6.10</a> .		<a href="#">Details*</a>		

- NOTES:**
- 1. Exhibit numbers 0001 through 0064 were extracted from the  [Galileo Paradigm Book, Form #11.008](#) (OFFSITE LINK).
  - 2. To cite an exhibit, cite it with "EX" in front of the number, and put leading zeros so the resulting number of the exhibit has five numeric digits. This makes the exhibits compatible with computer sorting and searching tools that we are in the process of developing. For instance, to cite Exhibit 01.001 in a response letter, refer to it simply as "EX01.001".

2. TOPICAL INDEX OF EXHIBITS

Citizenship

People born in states of the Union are not "U.S. citizens": [EX01.001](#), [EX07.001](#)  
Not a "resident" under the I.R.C.: [EX01.002](#)

Enforcement authority

Enactment of I.R.C.: [EX05.019](#)  
Internal Revenue Code was repealed in 1939: [EX05.027](#)  
No enforcement powers: [EX05.019](#)

IRS

Not an agency of the federal government: [EX08.002](#)  
No enforcement powers: [EX05.019](#)

Jurisdiction

Applicability of revenue laws: [EX04.006](#)  
Definition of "State": [EX04.012](#)  
Definition of "United States": [EX04.001](#), [EX04.002](#), [EX04.006](#)  
Limited jurisdiction of Congress: [EX04.009](#)

Liability:



Income tax is voluntary: [EX05.025](#)  
No liability returns (how to file): [EX05.013](#)  
No requirement to file: [EX05.005](#), [EX05.026](#)  
Nonresidents who never worked for U.S. government in the "United States" are NOT liable: [EX09.026](#)  
Not a "taxpayer": [EX09.008](#), [EX05.029](#)

Social Security Numbers:

Appear on returns only for "aliens": [EX05.029](#)  
Applying for: [EX07.002](#)  
Cannot punish for failure to disclose: [EX04.006](#)  
Not required: [EX07.004](#)

Substitute for Returns

Not authorized for 1040, 1040NR, 1040A forms: [EX05.028](#)  
IRS talks about authority to do "dummy returns": [EX05.032](#)  
IRS admits it has no delegated authority to perform: [EX05.033](#)  
IRS talks about requirement to file returns: [EX05.035](#)

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