

IRS DUE PROCESS MEETING HANDOUT

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1 Instructions to the Recipient of this Handout

If you are an IRS agent in receipt of this document, I, as the party who is the target of your clearly unlawful enforcement action, demand that the following proof of jurisdiction be entered into my administrative record:

1. This document in its entirety.
2. Implementing rules/regulations for all the enforcement provisions of the I.R.C. be filled into the table in sections 5 and 6 of this document.
3. Rebuttal of the evidence contained in this document, as well as the admissions contained in section 14 below.
4. Evidence of publication in the Federal Register of both the statute AND the implementing rules/regulations sought to be enforced in this proceeding.
5. Signature under penalty of perjury by the IRS agent instituting the enforcement.
6. A copy of the pocket commission and state-issued ID of the IRS agent completing this document attached.
7. The full legal name (NOT IRS pseudoname) of the agent, and his private residence address where he may be served with legal process if he has perjured his answers to this document or if they are false or fraudulent.

In the absence of a rebuttal to the overwhelming evidence of lack of enforcement authority contained in this document provided within 10 days of this meeting, you the IRS and the government agree and are estopped from challenging evidence contained herein of their own wrongdoing which proves that:

1. Evidence in your possession connecting me to the “trade or business” excise taxable franchise is knowingly and willfully FALSE and fraudulent.
2. Your computer records of information returns on the subject of tax liability are willfully in error in criminal violation of 18 U.S.C. §1030 and I DEMAND that they be corrected. See:
 - 2.1. *Correcting Erroneous Information Returns*, Form #04.001
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>
 - 2.2. W-2CC
<https://sedm.org/Forms/04-Tax/3-Reporting/FormW-2CC-Cust/FormW-2CC.pdf>
 - 2.3. 1099-CC
<https://sedm.org/Forms/04-Tax/3-Reporting/Form1099-CC-Cust/Form1099-CC.pdf>
3. Your illegal enforcement activity constitutes a commercial INVASION of the states in violation of Article 4, Section 4 of the Constitution.
4. I am a victim of criminal identity theft because you refuse to correct your fraudulent computer records as described in:
Government Identity Theft, Form #05.046
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>
5. You are aiding and abetting the filing of false and/or fraudulent information about my status and the status of my earnings by refusing to prosecute or civilly penalize the filers of the false information returns.
6. You are willfully abusing tax forms to create new public offices in the states of the Union in civil violation of 4 U.S.C. §72 and criminal violation of 18 U.S.C. §912. See:
Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>
7. You are deceiving me and possibly LYING to me about the extent of your authority and trying to abuse plausible deniability to evade personal liability for doing so:
Legal Deception, Propaganda, and Fraud, Form #05.014
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
8. Nothing you do to the public is consensual, because you refuse to acknowledge or provide forms or even statuses within the Internal Revenue code acknowledge or protecting those who do not consent or volunteer, thus making what you are doing a CONSTRUCTIVE FRAUD. According to the Declaration of Independence, the foundation of the authority of all government is consent, and in my case I INSIST that such consent be EXPLICIT and in WRITING and fully informed. You are deceiving the public by trying to make it IMPLIED based on behavior. This is called “invisible consent”.
9. Your illegal enforcement activity with constitutional states of the Union was predicted and rebutted by the founding father who attended the constitutional convention and from whose notes the Constitution was authored as described below:

1 "If Congress can employ money[property or "benefits] indefinitely to the general welfare, and are the
2 sole and supreme judges of the general welfare, they may take the care of religion into their own hands;
3 they may appoint teachers in every State, county and parish and pay them out of their public treasury;
4 they may take into their own hands the education of children, establishing in like manner schools
5 throughout the Union; they may assume the provision of the poor; they may undertake the regulation
6 of all roads other than post-roads; in short, every thing, from the highest object of state legislation down
7 to the most minute object of police, would be thrown under the power of Congress.... Were the power
8 of Congress to be established in the latitude contended for, it would subvert the very foundations, and
9 transmute the very nature of the limited Government established by the people of America."

10 "If Congress can do whatever in their discretion can be done by money, and will promote the general
11 welfare, the government is no longer a limited one possessing enumerated powers, but an indefinite
12 one subject to particular exceptions."
13 [James Madison. House of Representatives, February 7, 1792, On the Cod Fishery Bill, granting
14 Bounties]

- 15 10. By using my time and services (as property that has value) without my consent in responding to your illegal enforcement activity,
16 you have accepted my offer as a Merchant under the U.C.C. to SELL these resources to you under the terms and conditions
17 identified in:

Injury Defense Franchise, and Agreement, Form #06.027
<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

18 In conclusion, the definition of legal justice is the right to be LEFT ALONE by you. The content of this memorandum proves
19 that the income tax is completely voluntary and that since I refuse to volunteer, any attempt to enforce on your part is a
20 constitutional tort and a fraud beyond the point of notice to you. The fact that it is entirely voluntary is exhaustively
21 documented in:

How State Nationals Volunteer to Pay Income Tax, Form #08.024
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

22 **2 Status of the target of your illegal enforcement**

23 The civil status of the target of your unlawful enforcement in this case is the following:

- 24 1. Not domiciled on federal territory and not representing a corporate or governmental office that is so domiciled under
25 [Federal Rule of Civil Procedure 17](#). See [Form #05.002](#) for details.
26 2. Not engaged in a public office within any government. This includes the civil office of "person", "individual",
27 "citizen", or "resident". See [Form #05.037](#) and [Form #05.042](#) for court-admissible proof that statutory "persons",
28 "individuals", "citizens", and "residents" are public offices.
29 3. Not "purposefully or consensually availing themselves" of commerce with any government. Therefore, they do not waive
30 sovereign immunity under the [Foreign Sovereign Immunities Act \(FSIA\), 28 U.S.C. Chapter 97](#).
31 4. Obligations and Rights in relation to Governments:
32 4.1. Waives any and all privileges and immunities of any civil status and all rights or "entitlements" to receive
33 "benefits" or "civil services" from any government. It is a maxim of law that [REAL de jure governments \(Form](#)
34 [#05.043\)](#) MUST give you the right to not receive or be eligible to receive "benefits" of any kind. See Form
35 #05.040 for a description of the SCAM of abusing "benefits" to destroy sovereignty. The reason is because they
36 MUST guarantee your right to be self-governing and self-supporting:

37 *Invito beneficium non datur.*
38 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent*
39 *he will be considered as assenting. Vide Assent.*

40 *Potest quis renunciare pro se, et suis, juri quod pro se introductum est.*
41 *A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit.*
42 *See 1 Bouv. Inst. n. 83.*

43 *Quilibet potest renunciare juri pro se inducto.*
44 *Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions.*
45 *See 1 Bouv. Inst. n. 83.*

- 4.2. Because they are not in receipt of or eligible to receive property or benefits from the government, they owe no CIVIL STATUTORY obligations to that government or any STATUTORY "citizen" or STATUTORY "resident", as "obligations" are described in [California Civil Code Section 1428](#). This means they are not party to any contracts or compacts and have injured NO ONE as injury is defined NOT by statute, but by the common law. See [Form #12.040](#) for further details on the definition of "obligations".
- 4.3. Because they owe no statutory civil obligations, the definition of "justice" REQUIRES that they MUST be left alone by the government. See [Form #05.050](#) for a description of "[justice](#)".
5. For the purposes of citizenship on government forms:
 - 5.1. STATUTORY "[citizen](#)" and "[resident](#)" are PUBLIC OFFICES and fictions of law within the national government and not human beings. Whenever [CIVIL STATUTORY obligations \(Form #12.040\)](#) attach to a [civil status \(Form #13.008\)](#) such as "citizen", "resident", or "person", then the civil or legal status has to be voluntary or else unconstitutional involuntary servitude is the result in violation of the Thirteenth Amendment. President Obama even admitted that "citizen" is a public office in his Farewell Address. See [SEDM Exhibit #01.018](#) for proof. You have a RIGHT to not be an officer of the government WITHOUT even PAY! They even make you PAY for the privilege with income taxation, because the tax is imposed upon STATUTORY "[citizen](#)" and "[resident](#)" in [26 C.F.R. §1.1-1\(a\)](#). Who else can institute SLAVERY like that and why can't you do that to THEM if we are all REALLY [equal \(Form #05.033\) as the Constitution requires?](#)
 - 5.2. Does NOT identify as a STATUTORY "citizen" ([8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#)), "resident" (alien under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)), "U.S. citizen" (not defined in any statute), "U.S. resident" (not defined in any statute), or "U.S. person" ([26 U.S.C. §7701\(a\)\(30\)](#)).
 - 5.3. Identifies themselves as a "national" per [8 U.S.C. §1101\(a\)\(21\)](#) and per common law by virtue of birth or naturalization within the CONSTITUTIONAL "United States***".
 - 5.4. Is NOT an "alien individual" in [26 C.F.R. §1.1441-1\(c\)\(3\)\(i\)](#) because a "[national](#)" under [8 U.S.C. §1101\(a\)\(21\)](#) or "U.S. national" under [22 C.F.R. §51.1](#) owing allegiance to a state of the Union and not the national or federal government. Thus, they are not subject to the presence test under [26 U.S.C. §7701\(b\)](#) and may not lawfully be kidnapped into exclusive national government jurisdiction as a privileged alien "resident" or have a privileged "residence" ([26 C.F.R. §1.871-2\(b\)](#)) within the EITHER the statutory geographical "United States" in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) or "United States*" the COUNTRY in [26 C.F.R. §301.7701\(b\)-1\(c\)\(2\)](#).
 - 5.5. Is legislatively but not constitutionally "[foreign](#)" and "[alien](#)" to the national government by virtue of not having a [domicile](#) (for nationals under [8 U.S.C. §1101\(a\)\(21\)](#)) or "[residence](#)" (for "alien individuals" under [26 C.F.R. §1.871-2\(b\)](#)) within the exclusive legislative jurisdiction of the national government. The words "[foreign](#)" and "[alien](#)" by themselves are NOT defined within the Internal Revenue Code. This is MALICIOUSLY deliberate so as to DECEIVE the American public in states of the Union into FALSELY declaring a [domicile](#) or [residence](#) within the exclusive jurisdiction of the national government. By using "and subject to ITS jurisdiction" after the word "citizen" in [26 C.F.R. §1.1-1\(c\)](#), the average American in states of the Union is deceived using equivocation into VOLUNTEERING for a civil STATUTORY office under the Secretary of the Treasury called "citizen" and "resident" subject to exclusive national government jurisdiction. The "citizen" in this regulation is NOT the POLITICAL citizen mentioned in the Fourteenth Amendment to the Constitution, but a STATUTORY citizen legislatively created and owned by Congress and thus a PRIVILEGE. Those in states of the Union who have neither a [domicile](#) nor [residence](#) within the exclusive jurisdiction of the national government and are not "subject to ITS jurisdiction" and who [FALSELY CLAIM on a government form \(Form #12.023\)](#) such as a W-9 that they are STATUTORY "[U.S. persons](#)" have in practical effect VOLUNTEERED to become privileged STATUTORY "[taxpayers](#)" and uncompensated officers of the national government EVERYWHERE IN THE WORLD who are on duty 24 hours a day, 7 days a week per [26 C.F.R. §1.1-1\(a\)](#)! The corrupt, covetous government WANTS this process of volunteering to be invisible in order to VICTIMIZE the Americans into becoming surety to pay off an endless mountain of public debt that there is NO LIMIT on. That's criminal peonage in violation of [18 U.S.C. §1581](#) if you knew you could unvolunteer and aren't allowed to. Its also criminal human trafficking. You can't UNVOLUNTEER and leave the system until you know HOW you volunteered in the first place. See "[Hot Issues: Invisible Consent*](#)" for details on how your consent was procured INVISIBLY. That process of volunteering to pay income tax that state nationals don't owe is exhaustively described in: [How State Nationals Volunteer to Pay Income Tax](#), Form #08.024; <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>.
6. Earnings originate from outside:
 - 6.1. The [STATUTORY "United States***"](#) as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone) and
 - 6.2. The U.S. government federal corporation as a privileged legal fiction.

Thus, their earnings are expressly EXCLUDED rather than EXEMPTED from "gross income" under 26 U.S.C. §871 and are a "foreign estate" under 26 U.S.C. §7701(a)(31). See 26 U.S.C. §872 and 26 C.F.R. §1.872-2(f) and 26 C.F.R. §1.871-7(a)(4) and 26 U.S.C. §861(a)(3)(C)(i) for proof.

7. Earnings are expressly EXCLUDED rather than EXEMPTED from STATUTORY "wages" as defined in 26 U.S.C. §3401(a) because all services performed outside the STATUTORY "United States**" as defined in 26 U.S.C. §7701(a)(9) and (a)(10) (federal zone) and the CORPORATION "United States" as a legal fiction. Therefore, not subject to "wage" withholding of any kind for such services per:
 - 7.1. 26 C.F.R. §31.3401(a)(6)-1(b) in the case of income tax.
 - 7.2. 26 C.F.R. §31.3121(b)-3(c)(1) in the case of Social Security.
8. Expressly EXCLUDED rather than EXEMPTED from income tax reporting under:
 - 8.1. 26 C.F.R. §1.1441-1(b)(5)(i).
 - 8.2. 26 C.F.R. §1.1441-1(e)(1)(ii)(A)(1).
 - 8.3. 26 C.F.R. §1.6041-4(a)(1).
9. Expressly EXCLUDED rather than EXEMPTED from backup withholding because earnings are not reportable by 26 U.S.C. §3406 and 26 C.F.R. §31.3406(g)-1(e). Only "reportable payments" are subject to such withholding.
10. Because they are EXCLUDED rather than EXEMPTED from income tax reporting and therefore withholding, they have no "taxable income".
 - 10.1. Only reportable income is taxable.
 - 10.2. There is NO WAY provided within the Internal Revenue Code to make earnings not connected to a statutory "trade or business"/public office (Form #05.001) under 26 U.S.C. §6041 reportable.
 - 10.3. The only way to make earnings of a nonresident alien not engaged in the "trade or business" franchise taxable under 26 U.S.C. §871(a) is therefore only when the PAYOR is lawfully engaged in a "trade or business" but the PAYEE is not. This situation would have to involve the U.S. government ONLY and not private parties in the states of the Union. The information returns would have to be a Form 1042s. It is a crime under 18 U.S.C. §91 for a private party to occupy a public office or to impersonate a public office, and Congress cannot establish public offices within the exclusive jurisdiction of the states of the Union to tax them, according to the License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 68 S.Ct. 331 (1866).
11. Continue to be a "national of the United States*" (Form #05.006) and not lose their CONSTITUTIONAL citizenship while filing form 1040NR. See 26 U.S.C. §873(b)(3). They do NOT need to "expatriate" their nationality to file as a "nonresident alien" and will not satisfy the conditions in 26 U.S.C. §877 (expatriation to avoid tax). Expatriation is loss of NATIONALITY, and NOT loss of STATUTORY "citizen" status under 8 U.S.C. §1401.
12. If they submit the SEDM Form W-8SUB, Form #04.231 to control withholding and revoke their Form W-4, then they:
 - 12.1. Can submit SSA Form 7008 to correct your SSA earnings to zero them out. See SEDM Form #06.042.
 - 12.2. Can use IRS Form 843 to request a full refund or abatement of all FICA and Medicare taxes withheld if the employer or business associate continues to file W-2 forms or withhold against your wishes. See SEDM Form #06.044.
13. Are eligible to replace the SSN with a TEMPORARY Individual Taxpayer Identification Number (ITIN) that expires AUTOMATICALLY every year and is therefore NOT permanent and changes. If you previously applied for an SSN and were ineligible to participate, you can terminate the SSN and replace it with the ITIN. If you can't prove you were ineligible for Social Security, then they will not allow you to replace the SSN with an ITIN. See:
 - 13.1. Form W-7 for the application.
<https://www.irs.gov/forms-pubs/about-form-w-7>
 - 13.2. Understanding Your IRS Individual Taxpayer Identification Number, Publication 1915
 - 13.3. Why You Aren't Eligible for Social Security, Form #06.001 for proof that no one within the exclusive jurisdiction of a constitutional state of the Union is eligible for Social Security.
<https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>
14. Must file the paper version of IRS Form 1040NR, because there are no electronic online providers that automate the preparation of the form or allow you to attach the forms necessary to submit a complete and accurate return that correctly reflects your status. This is in part because the IRS doesn't want to make it easy or convenient to leave their slave plantation.
15. Is a SUBSET of "nonresident aliens" who are not required to have or to use Social Security Numbers (SSNs) or Taxpayer Identification Numbers (TINs) in connection with tax withholding or reporting. They are expressly excluded from this requirement by:
 - 15.1. 31 C.F.R. §1020.410(b)(3)(x).
<https://www.law.cornell.edu/cfr/text/31/1020.410>
 - 15.2. 26 C.F.R. §301.6109-1(b)(2).
<https://www.law.cornell.edu/cfr/text/26/301.6109-1v>

- 1 15.3. [W-8BEN Inst. p. 1,2,4,5 \(Cat 25576H\).](#)
2 <https://www.irs.gov/pub/irs-pdf/iw8ben.pdf>
3 15.4. [Instructions for the Requesters of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY, p. 1,2,6 \(Cat](#)
4 [26698G\).](#)
5 <https://www.irs.gov/pub/irs-pdf/iw8.pdf>
6 15.5. [Pub 515 Inst. p. 7 \(Cat. No 16029L\).](#)
7 <https://www.irs.gov/pub/irs-pdf/p515.pdf>
8 More on SSNs and TINs at:
9 [About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)
10 <https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>
11 [About SSNs and TINs on Government Forms and Correspondence, Form #04.104](#)
12 <https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm>

13 **3 Sequence of How Laws are Made Determines Who it Applies To**

14 The following table documents the process of publishing, promulgating, and ratifying law and the parties affected at each
15 stage of the process.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
						ENFORCEMENT AUDIENCE							
						PUBLIC (INSIDE GOVERNMENT)					PRIVATE (OUTSIDE GOVERNMENT)		
Row #	Input	Processing	Output	Authority	Publisher	Legislative Branch	Judicial Branch	Executive Branch Agency and Personnel 44 U.S.C. §1505(a)(1)	Military 5 U.S.C. §553(a)(1)	Franchisees 5 U.S.C. §553(a)(2)	Foreign Affairs Function 5 U.S.C. §553(a)(1)	Territorial General Public	State of Union General Public
1	Constitutional Convention	We the People	Constitution	Constitutional Convention	Constitutional Convention	Yes	Yes	Yes	Yes	No	Yes	No	No
2	Constitution	Legislature	Statutes At Large	1 U.S.C. §112	Office of the Federal Register (OFR within NARA	Yes	Yes	Yes	Yes	Yes	Yes	No	No
3	Statutes at Large	Law Revision Counsel of House of Representatives	U.S. Code	2 U.S.C. §285b	Law Revision Counsel of House of Representatives	Yes	Yes	Yes	Yes	Yes	Yes	No	No
4	U.S. Code	Executive Branch Agency	Proposed Regulations (C.F.R.) Notice and Comment	5 U.S.C. §553(b)	Office of the Federal Register (OFR within NARA	No	No	No	Yes	Comment Only	Yes	Comment Only	Comment Only
5	Proposed Regulations (C.F.R.) Notice and Comment	Executive Branch Agency	Final Regulations (C.F.R.)	5 U.S.C. §553(c)	Office of the Federal Register (OFR within NARA	Yes	Yes	Yes	Yes	No	Yes	No	No
6	Final Regulations (C.F.R.)	Executive Branch Agency	Federal Register	5 U.S.C. §553(d)	Office of the Federal Register (OFR within NARA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

NOTES:

- The above diagram shows the process by which laws are made, and how they trickle their way down during their evolution to become the Statutes at Large (SAL), the U.S. Code, and the Code of Federal Regulations (C.F.R.).
- The chronology is vertical and begins at the top and trickles its way through time to the bottom almost like a Pachinko Machine:
<https://en.wikipedia.org/wiki/Pachinko>
- Chronologically, a lawfully enacted law item over time falls to the level below it as an input.
 - The INPUT on a given level in Column 2 derives from the OUTPUT on the level above it in column 4, for instance.
 - The further down the vertical hierarchy a law goes, the larger the audience for its enforcement.
 - If an item does NOT involve a foreign affairs function, then it can't affect a private human until it reaches Row #6. See 5 U.S.C. §552(a)(1) and [26 C.F.R. §601.702](#).
 - Federal enforcement authority is documented in:

4. The horizontal axis represents the entities affected by that law or regulation, divided between INSIDE the government and OUTSIDE the government.
- 4.1. The column INSIDE refers to activities within the government involving only government officers and agents. This is the origin of the word “INTERNAL” within the phrase “INTERNAL Revenue Service”.
- 4.2. The column OUTSIDE refers to enforcement activities by government actors AGAINST private humans protected by the Constitution within the exclusive jurisdiction of a Constitutional state and abroad. These people are all NONRESIDENT ALIENS. See:
- 4.2.1. *Proof that American Nationals are Nonresident Aliens*, Form #09.081
<https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf>
- 4.2.2. *Nonresident Alien Position Course*, Form #12.045
<https://sedm.org/LibertyU/NRA.pdf>
- 4.2.3. *Non-Resident Non-Person Position*, Form #05.020
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
- 4.2.4. *Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals*, Form #08.031
<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>
- 4.3. Franchisees are listed as WITHIN the government because franchises are always implemented with offices. See:
- 4.3.1. *Government Instituted Slavery Using Franchises*, Form #05.030
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>
- 4.3.2. *Proof That There is a “Straw Man”*, Form #05.042
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
- 4.3.3. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
- 4.4. A public officer in this scenario is merely anyone that the government can CIVILLY enforce against. CIVIL obligations are property, and being able to enforce is a TAKING of property that requires consent to become an officer before hand. Otherwise, it would be a common law trespass:

*"The term office' has no legal or technical meaning attached to it, distinct from its ordinary acceptations. An office is a public charge or employment; but, as every employment is not an office, it is sometimes difficult to distinguish between employments which are and those which are not offices....A public officer is one who has some duty to perform concerning the public; and he is not the less a public officer when his duty is confined to narrow limits, because it is the duty, and the nature of that duty, which makes him a public officer, and not the extent of his authority.' 7 Bac. Abr. 280; Carth. 479.... Where an employment or duty is a continuing [***65] one, which is defined by rules prescribed by law and not by contract, such a charge or employment is an office, and the person who performs it is an officer...."*
[\[Ricker's Petition, 66 N.H. 207 \(1890\)\]](#)

By “public” above, they mean the “State” or the “Body politic”. STATUTORY civil obligations require MEMBERSHIP in the “State” effected through VOLUNTARY DOMICILE.

- 4.5. It is a Third Rail Issue that participating in government franchises requires you to have an office within or act as an agent of the government. See:

Third Rail Government Issues, Form #08.032

<https://sedm.org/Forms/08-PolicyDocs/ThirdRailIssues.pdf>

- 4.6. NO ONE can FORCE you into a franchise office position. If they do, it is a violation of the Thirteenth Amendment. Even if you APPLIED to participate, you STILL are not OBLIGATED to participate and can be OFF DUTY during times of YOUR choosing.
- 4.7. Whether you are ON DUTY INSIDE the government or OFF DUTY OUTSIDE the government depends on whether you invoked the FRANCHISE MARK in connection with specific property. By FRANCHISE MARK, we mean the Social Security Number or the Taxpayer Identification Number. These

FRANCHISE MARKS constitute a de facto license to represent the state as an officer of the state. Voluntarily attaching the FRANCHISE MARK to specific otherwise PRIVATE property constitutes consent or an “election” to donate PRIVATE property to a PUBLIC use, a PUBLIC PURPOSE, and a PUBLIC OFFICE to procure the “benefits” of the franchise. See:

About SSNs and TINs on Government Forms and Correspondence, Form #05.012
<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

5. The various entities listed above include:

5.1. Office of the Federal Register

<https://www.archives.gov/federal-register/about>

5.2. Office of the Law Revision Counsel of the House of Representatives.

<https://uscode.house.gov/>

4 Determining who the audience for the enforcement regulations are

Every subject matter of regulation and taxation involves different AUDIENCES for the enforcement regulations. Each audience has a regulation “PART” that corresponds to that specific audience. When an enforcement regulation is published, it must be targeted to a SPECIFIC audience for that regulation working in the correct location within the government or the correct geographical location. Even if there is an implementing regulation for a specific statute, if it notices the WRONG audience, then it may not be enforced against any OTHER audience. For instance, if the regulation targets only the IRS and its employees (PUBLIC SIDE), then it may NOT be enforced against anyone else, INCLUDING ESPECIALLY people within states of the Union who are PRIVATE and don’t work for the government.

1. By default, every statute passed by Congress is a DIRECT LEGISLATIVE COMMAND to the Executive Branch and may not be disregarded and can be enforced in court if need be, through either CIVIL or CRIMINAL litigation.
2. The Executive Branch, in turn, is WITHIN the government and therefore PUBLIC.
3. Every subject matter of legislation targets a SPECIFIC Department WITHIN the Executive Branch. In the case of income tax, that department is the Treasury Department.
4. If legislation pertains to income tax and ALSO targets people in the PRIVATE sector who are OUTSIDE the Treasury Department and the government, then the Treasury must then write IMPLEMENTING regulations to enforce the statutes targeted at people OUTSIDE the government on the PRIVATE side in order to ENFORCE. This gives the constitutionally required REASONABLE NOTICE to the members of the PUBLIC who are affected and gives them the opportunity for public notice and comment before the final regulations are approved.
5. The implementing regulations are first published in the Federal Register to give the proper reasonable notice to the affected audience and invite comment.
6. The Treasury Department then collects the comments and finally publishes final regulations again in the Federal Register.
7. After the Final Regulations are published in the Federal Register, they then are codified in the Code of Federal Regulations (CFR) and become enforceable ONLY against the audience they are targeted at and NO ONE else.
8. Some regulations are general in nature and apply to any subject matter within the Title.
 - 8.1. For instance, 26 C.F.R. Parts 301 and 601 apply to the IRS within the Department of the Treasury but not to the public. They tell the IRS how to implement a specific statute within Title 26.
 - 8.2. An additional regulation must be published under 26 C.F.R. Part 1 as notice to “taxpayers” who are targeted for enforcement OUTSIDE the IRS and in the PRIVATE sector before they can be lawfully be enforced against.
9. The audience that an implementing regulation is targeted at is determined by the PART within the C.F.R. that they regulation is published in. Each Part usually has a specific audience in mind. That audience is usually determined by the definitions limiting the enforcement. For instance:
 - 9.1. 26 U.S.C. §6671(b) defines “person” for the purposes of CIVIL penalties.
 - 9.2. 26 U.S.C. §7343 defines “person” for the purposes of CRIMINAL enforcement.BOTH of the above definitions, by the way, target the SAME audience, and ALL of them are PRIVILEGES agents or offices of the government “organized or created” under the laws of Congress and therefore PUBLIC in nature. They DO NOT include PRIVATE parties, such as human beings not exercising agency or office in connection with the government, or the TRUSTS they create which are unenfranchised.
10. Those in the PRIVATE sector within the Constitutional states of the Union who are targeted for enforcement without implementing regulations are in effect the victims of criminal identity theft as documented in:

Identity Theft Affidavit, Form #14.020

[https://sedm.org/Forms/14-PropProtection/Identity Theft Affidavit-f14039.pdf](https://sedm.org/Forms/14-PropProtection/Identity%20Theft%20Affidavit-f14039.pdf)

For instance, in the case of the income tax the table below describes the various PARTS of the regulation and their specific audience:

Table 1: Income Tax Regulation Parts

#	Regulation Part	Subject Matter	Audience	“Person” targeted for enforcement	Private or Public?	Regulation Section	Author
1	<u>1</u>	Income Taxes	Taxpayers	Generally: 26 U.S.C. §7701(c) generally Enforcement: 26 U.S.C. §6671(b) 26 U.S.C. §7343	PRIVATE	26 C.F.R. Chapter 1, Subchapter A: Income Taxes	Secretary of the Treasury

#	Regulation Part	Subject Matter	Audience	"Person" targeted for enforcement	Private or Public?	Regulation Section	Author
2	31	Employment Taxes and Collection of Income Tax at Source	Employers	Enforcement: 26 U.S.C. §6671(b) 26 U.S.C. §7343	PUBLIC	26 C.F.R. Chapter 1, Subchapter C: Employment Taxes and Collection of Income Tax at Source	Secretary of the Treasury
3	301	IRS Administration of all taxes	IRS Employees and Licensed Tax Practitioners	IRS/Treasury Employees	PUBLIC	26 C.F.R. Chapter 1, Subchapter F: Procedures and Administration	Secretary of the Treasury
4	601	Internal Revenue Practice		IRS/Treasury Employees	PUBLIC	26 C.F.R. Chapter 1, Subchapter H: Statement of Procedural Rules	Secretary of the Treasury

In looking at the above chart, we must remember that:

1. "Government" in a legal sense is a fiction of law and a corporation per 28 U.S.C. §3002(15)(A) and consists ONLY of:
 - 1.1. OFFICES or AGENTS.
 - 1.2. PROPERTY, whether TANGIBLE (physical) or INTANGIBLE (virtual, such as contracts or payments).
2. The income tax is enforced by the "INTERNAL Revenue Service". The implication is that it may only be enforced against those INTERNAL to the government as agents and officers. See:

Origins and Authority of the Internal Revenue Service, Form #05.005
<https://sedm.org/Forms/05-MemLaw/OrigAuthIRS.pdf>
3. If there is NO enforcement regulation at all, the statute is only enforceable against government agents and officers. Hence, it is INTERNAL to the government.
4. Even if there is an enforcement regulation, it may not be enforced against any audience OTHER than the targeted audience who received notice of its publication. This means that if the IRS is the target audience on the PUBLIC side, the PRIVATE side cannot be targeted for enforcement.
5. In order to target the TAXPAYER audience, enforcement regulations must be published under 26 C.F.R. Part 1 and NO OTHER PART. 26 C.F.R. Part 301 only pertains to the IRS and its licensed Tax Practitioners, who are acting as AGENTS of the government and therefore in a PUBLIC capacity.
6. There are TWO types of enforcement: CIVIL and CRIMINAL. The following sections document the CIVIL and CRIMINAL enforcement authority SEPARATELY, all the statutes that accomplish the enforcement, and whether or not there are enforcement regulations targeting a PRIVATE audience OUTSIDE the government, which is PUBLIC.

5 Income Tax Enforcement Worksheet: CIVIL

Table 2: Civil Income Tax Enforcement Regulations

Tax	Subti tle	Tax Imposed Statute/ regulation	Liability statute/ regulation	Enforcing agency	ENFORCEMENT STATUTE AND ACCOMPANYING REGULATIONS			
					Assessment statute/ regulation	Record keeping	Collection statute/ regulation	Penalty statute/ regulation
Income tax	A	26 U.S.C. §1 26 C.F.R. §1.1-1	26 U.S.C. § 26 C.F.R. §	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §1.	No statute 26 C.F.R. §1.	26 U.S.C. §6331 26 C.F.R. §1.	26 U.S.C. §6672 26 C.F.R. §1.
Estate and Gift Taxes	B	26 U.S.C. §2001 26 C.F.R. §	26 U.S.C. §2002 (executor) 26 C.F.R. §	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §1.	No statute	26 U.S.C. §6331 26 C.F.R. §	26 U.S.C. §6672 26 C.F.R. §
Social Security Tax	C	26 U.S.C. §3101 26 C.F.R. §	26 U.S.C. § 26 C.F.R. §	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §31.	No statute 26 C.F.R. §31.	26 U.S.C. §6331 26 C.F.R. §31.	26 U.S.C. §6672 26 C.F.R. §31.
Employment Taxes	C	26 U.S.C. §3401 26 C.F.R. §	26 U.S.C. § 26 C.F.R. §	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §31.	No statute 26 C.F.R. §31.	26 U.S.C. §6331 26 C.F.R. §31.	26 U.S.C. §6672 26 C.F.R. §31.
Insurance policies of foreign insurers	D	26 U.S.C. §4371 26 C.F.R. §	26 U.S.C. §4374 26 C.F.R. §	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §1.	None	26 U.S.C. §6331 No regulations	
Wagering tax	D	26 U.S.C. §4401(a) 26 C.F.R. §	26 U.S.C. §4401(c) 26 C.F.R. §	BATF	26 U.S.C. §6201(a)(1) 27 C.F.R. §70.71	26 U.S.C. §4403	26 U.S.C. §6331 27 C.F.R. §70.51	26 U.S.C. §6672 27 C.F.R. §70.96 thru- §70.103 27 C.F.R. §70.509, 610
Distilled spirits	E	26 U.S.C. §5001(a)(1)-(a)(2)	26 U.S.C. §5005 26 U.S.C. §5043(a)(1)(A)	BATF	26 U.S.C. §6201(a)(2) 27 C.F.R. §70.71	26 U.S.C. §5114(a)(1) 26 U.S.C. §5124(a)	26 U.S.C. §6331 27 C.F.R. §70.51	26 U.S.C. §6672 27 C.F.R. §70.96 thru- §70.103 27 C.F.R. §70.509, 610
Tobacco tax	E	26 U.S.C. §5701	26 U.S.C. §5703(a)	BATF	26 U.S.C. §6201(a)(2) 27 C.F.R. §70.71	26 U.S.C. §5741	26 U.S.C. §6331 27 C.F.R. §70.51	26 U.S.C. §6672 27 C.F.R. §70.96 thru- §70.103 27 C.F.R. §70.509, 610

NOTES:

1. The only “persons” liable for penalties related to ANY tax are federal corporations or their employees.

2. 26 U.S.C. §6201 is the only statute authorizing assessment instituted by the Secretary, and this assessment may only be accomplished under 6201(a)(2) for taxes payable by stamp and not on a return, all of which are tobacco and alcohol taxes.
3. The only statutory collection activity authorized is under 26 U.S.C. §§6331 and 6331(a) of this section only authorizes levy against elected or appointed officers of the U.S. government. The only other type of collection that can occur must be the result of a court order and NOT either a Notice of Levy or a Notice of Seizure.

26 U.S.C.,
Subchapter D - Seizure of Property for Collection of Taxes
Sec. 6331. Levy and distraint

(a) Authority of Secretary

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

(b) Seizure and sale of property

The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

4. The only IRS agents who are authorized to execute any of the enforcement activity listed above must carry a pocket commission which designates them as "E" for enforcement rather than "A" for administrative.
5. For the purposes of all taxes above, the term "employee" is defined as follows:

26 U.S.C. §3401(c)

Employee

For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

26 C.F.R. §31.3401(c)-1 Employee:

"...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

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8 *Federal Register*, Tuesday, September 7, 1943, §404.104, pg. 12267

Employee: “The term employee **specifically includes** officers and employees **whether elected or appointed**, of the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing.”

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6 Income Tax Enforcement Worksheet: CRIMINAL

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Table 3: Criminal Income Tax Enforcement Regulations

#	26 U.S.C. Criminal Provision	Offense description	Implementing Regulation Section(s)	Audience	Private or Public?	Regulation Part(s)	Subject Matter	Notes
1	7201	Attempt to Evade or defeat tax						
2	7202	Willful Failure to collect or pay tax						
3	7203	Willful failure to file return, supply information, or pay tax						
4	7204	Fraudulent statement or failure to make statement to employees						
5	7205	Fraudulent withholding exemption certificate or failure to supply information						
6	7206	Fraud and false statements						
7	7207	Fraudulent returns, statements, or other documents	26 C.F.R. §301.7207-1	IRS	Public	301	IRS Administration of all taxes	
8	7208	Offenses relating to stamps						
9	7209	Unauthorized use or sale of stamps	26 C.F.R. §301.7209-1	IRS	Public	301	IRS Administration of all taxes	
10	7210	Failure to obey summons						
11	7211	False statements to purchasers or lessees relating to tax						
12	7212	Attempts to interfere with the administration of the internal revenue laws						
13	7213	Unauthorized disclosure of information						
14	7213A	Unauthorized inspection of returns or return information						

#	26 U.S.C. Criminal Provision	Offense description	Implementing Regulation Section(s)	Audience	Private or Public?	Regulation Part(s)	Subject Matter	Notes
15	7214	Offenses by officers or employees of the United States	26 C.F.R. §301.7214-1	IRS		301	IRS Administration of all taxes	
16	7215	Offenses with respect to collected taxes						
17	7216	Disclosure or use of information by preparers of returns	26 C.F.R. §301.7216-0 26 C.F.R. §301.7216-1 26 C.F.R. §301.7216-1 26 C.F.R. §301.7216-3	IRS IRS IRS IRS	Public	301 301 301 301	IRS Administration of all taxes	
18	7217	Prohibitions on executive branch influence over taxpayer audits and other investigations						

NOTES:

- Based on the above table, the ONLY criminal provisions within the Internal Revenue Code, Subtitle F, Chapter 75, Subchapter A, Part 1 which have implementing regulations authorizing enforcement are:
 - 26 U.S.C. §7207 Fraudulent returns, statements, or other documents
 - 26 U.S.C. §7209 Unauthorized use or sale of stamps
 - 26 U.S.C. §7214 Offenses by officers or employees of the United States
 - 26 U.S.C. §7216 Disclosure or use of information by preparers of returns
- The ONLY authorized audience for the above enforcement is IRS employees within the Treasury Department, which in turn is within the Executive Branch.
- There are NO PRIVATE people who are the proper target of IRS enforcement within the exclusive jurisdiction of the Constitutional States of the Union.
- The MOST frequent subject for tax prosecutions is the following:
 - 26 U.S.C. §7203 Willful failure to file return, supply information, or pay tax. No implementing regulations.
 - 26 U.S.C. §7207 Fraudulent returns, statements, or other documents. This has implementing regulations but the only lawful target is IRS agents and employees.
- EVERYONE who is prosecuted for tax crimes OUTSIDE the IRS is, in fact a victim of CRIMINAL IDENTITY THEFT as described in:

Identity Theft Affidavit, Form #14.020
[https://sedm.org/Forms/14-PropProtection/Identity Theft Affidavit-f14039.pdf](https://sedm.org/Forms/14-PropProtection/Identity%20Theft%20Affidavit-f14039.pdf)
- Everyone EXCEPT IRS employees or agents WITHIN the Treasury Department itself is a volunteer, as documented in:

How State Nationals Volunteer to Pay Income Tax, Form #08.024
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
- When you volunteer, you in effect become an agent or officer of the IRS itself subject to the direct supervision of the Secretary of the Treasury under the delegated authority of 5 U.S.C. §301. This is because the Secretary of the Treasury has no delegated authority to write regulations for:
 - People OUTSIDE his department within the U.S. government.
 - People who are PRIVATE and therefore retain all the protections of the Constitution and the Bill of Rights. The ability to regulate or tax or even control PRIVATE property and PRIVATE rights is, in fact, REPUGNANT to the constitution.
- For all intents and purposes, the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10) means the District of Columbia as the seat of government.

9. Every “taxpayer” as defined in 26 U.S.C. §7701(a)(14) is in fact an officer or agent within the Department of the Treasury, and more specifically the Internal Revenue Service. This is why the IRS is named the “INTERNAL Revenue Service” (INTERNAL to the U.S. Government, not INTERNAL to the GEOGRAPHY “United States”).

10. The Taxpayer Identification Number (TIN) functions in effect as a de facto LICENSE to represent an office or position within the INTERNAL Revenue Service. See:

About SSNs and TINs on Government Forms and Correspondence, Form #05.012
<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

11. Now do you know why the Bible says the following?:

For thus says the Lord:

*“You have sold yourselves for nothing,
And you shall be redeemed without money.”
[Isaiah 52:3, Bible, NKJV]*

*“My people are destroyed for lack of knowledge.”
[Hosea 4:6, Bible, NKJV]*

*“...it is not good for a soul to be without knowledge,”
[Prov. 19:2, Bible, NKJV]*

*“...we should no longer be [presumptuous] children, tossed to and fro and carried about with every wind of doctrine, by the trickery of men, in the cunning craftiness of deceitful plotting, but speaking the truth in love, may grow up in all things into Him who is the head—Christ.”
[Eph. 4:14, Bible, NKJV]*

*“One who turns his ear from hearing the law [God's law or man's law], even his prayer is an abomination.”
[Prov. 28:9, Bible, NKJV]*

*“But this crowd that does not know [and quote and follow and use] the law is accursed.”
[John 7:49, Bible, NKJV]*

*“Salvation is far from the wicked, For they do not seek Your [God's] statutes.”
[Psalm 119:155, Bible, NKJV]*

12. Now do you know why when they went after getting an injunction of SEDM starting in 2005 and the Respondent used the content of this memorandum as his ONLY defense, they discontinued all enforcement against SEDM since then?

13. Now do you know why we have the following mission?

*“Is this not the fast [act of faith, worship, and OBEDIENCE] that I [God] have chosen [for believers]:
To loose the bonds of wickedness.
To undo the heavy burdens,*

1 To let the oppressed go free,
2 And that you break every yoke [franchise, contract, tie, dependency, or “benefit” with the government]?"
3 [Isaiah 58:6, Bible, NKJV]

4 "The Spirit of the Lord God is upon Me,
5 Because the Lord has anointed Me
6 To preach good tidings to the poor;
7 He has sent Me to heal the brokenhearted,
8 To proclaim liberty to the [government] captives
9 And the opening of the prison [government FARM, Form #12.020] to those who are bound;
10 To proclaim the acceptable year of the Lord,
11 And the day of vengeance of our God;"
12 [Isaiah 61:1-2, Bible, NKJV]

7 Background on IRS Audits and Meetings

Those faced with the prospect of an IRS meeting, audit, or telephonic confrontation have a constitutional duty to ensure that government representatives attending stay within the bounds of the authority delegated to them by the Constitution and all the laws of Congress passed in pursuance to it.

“The Government may carry on its operations through conventional executive agencies or through corporate forms especially created for defined ends. See Keifer & Keifer v. Reconstruction Finance Corp., 306 U.S. 381, 390, 518. Whatever the form in which the Government functions, anyone entering into an arrangement with the Government takes the risk of having accurately ascertained that he who purports to act for the Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority. See, e.g., Utah Power & Light Co. v. United States, 243 U.S. 389, 409, 391; United States v. Stewart, 311 U.S. 60, 70, 108, and see, generally, In re Floyd Acceptances, 7 Wall. 666.”
[Federal Crop Ins. v. Merrill, 332 U.S. 380 (1947)]

The “rule-making power” described above is the authority of Executive Agencies to make regulations that implement the will of Congress. The way that government agents usually exceed their authority is by making false or unsubstantiated presumptions. All such presumptions which prejudice constitutionally guaranteed rights are a violation of due process of law that render a void judgment or agency action. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

The false presumptions IRS agents will usually make include the following subjects:

1. They will falsely presume that you maintain a domicile within the District of Columbia, which is what the Internal Revenue Code defines as the “United States” in 26 U.S.C. §7701(a)(9) and (a)(10) .
2. They will falsely presume that you are a statutory “U.S. citizen” defined in 8 U.S.C. §1401, when in fact you are a “national” but not a “citizen” as defined in 8 U.S.C. §1101(a)(21). See:
 - 2.1. *Why You are a “National” or “State National” and not a “U.S. citizen”*, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
 - 2.2. *You’re Not a STATUTORY “citizen” under the Internal Revenue Code*, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
3. They will falsely presume that you are a statutory “resident” as defined in 26 U.S.C. §7701(b)(1)(A) . See:
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>
4. They will falsely presume that information returns filed against you which document receipt of “trade or business” earnings are accurate, when in fact they are false in the vast majority of circumstances. See:
 - 4.1. *The Trade or Business Scam*, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
 - 4.2. *Correcting Erroneous Information Returns*, Form #04.001: Incorporates all four of the following four links.
<http://sedm.org/Forms/FormIndex.htm>
 - 4.3. *Correcting Erroneous IRS Form 1042’s*, Form #04.003
<http://sedm.org/Forms/FormIndex.htm>
 - 4.4. *Correcting Erroneous IRS Form 1098’s*, Form #04.004
<http://sedm.org/Forms/FormIndex.htm>
 - 4.5. *Correcting Erroneous IRS Form 1099’s*, Form #04.005
<http://sedm.org/Forms/FormIndex.htm>
 - 4.6. *Correcting Erroneous IRS Form W-2’s*, Form #04.006
<http://sedm.org/Forms/FormIndex.htm>
5. They will falsely presume that the earnings they seek to tax are “income” as defined in the Constitution, which the Supreme Court has never defined as anything BUT “corporate profit”. See:
<http://famguardian.org/TaxFreedom/CitesByTopic/income.htm>

6. They will falsely presume that the earnings they seek to tax are “gross income” connected with a “trade or business” as defined in 26 U.S.C. §61. See:

The Trade or Business Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

7. They will falsely presume that you filled out an IRS form W-4 voluntarily, and that you therefore earn “wages” as defined in 26 C.F.R. §31.3401(a)-3, when in fact you were coerced by your private employer under threat or fear or losing your job or not being hired, and therefore cannot legally earn “wages”. See:

Income Tax Withholding and Reporting, Form #12.004
<http://sedm.org/Forms/FormIndex.htm>

8. They will assume that they have lawful authority to do that which neither the Constitution, the I.R.C., the Code of Federal Regulations, their delegation of authority order, nor their pocket commission authorizes.

9. They will falsely presume that certain key words found in the Internal Revenue Code do not have the meanings clearly defined in 26 U.S.C. §7701, but instead have the meaning that most people ordinarily attribute to the words. This fraud is documented below:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

10. They will falsely “presume” that they have authority to enforce the Internal Revenue Code within a “foreign state”, which is what states of the Union are classified as for the purposes of federal legislative jurisdiction.

*“It is no longer open to question that **the general government, unlike the states**. Hammer v. Dagenhart, **247 U.S. 251, 275**, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.**”*
[Carter v. Carter Coal Co., **298 U.S. 238**, 56 S.Ct. 855 (1936)]

*“The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; **but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions**. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra.”*
[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

The most important thing you can do when interacting with the I.R.S. is to challenge all of the above false presumptions on the record, and to gather evidence that exposes these prejudicial presumptions on the record and thereby makes the conduct of the IRS employee actionable in court. This pamphlet provides a worksheet for use at an IRS audit or meeting that you can hand out to an IRS agent demanding that he demonstrate lawful authority before you will cooperate with him and making his conduct beyond the audit fraudulent and actionable in a court of law.

8 The Constitutional Requirement for Notice of All Enforcement Statutes in the Federal Register

Government enforcement actions are actions which adversely affect the rights of the parties who are the subject of the enforcement. An essential requirement of “due process of law” is notice and opportunity to be heard by the parties who will be subject to the enforcement action prior to its commencement. To wit:

“An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality is notice reasonably calculated, under all circumstances, to apprise interested parties of the pendency of the action and afford them an opportunity to present their objections.” Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306, 314 (1950). Without proper prior notice to those who may be affected by a government decision, all other procedural rights may be nullified. The exact contents of the notice required by due process will, of course, vary with the circumstances.
[Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 214]

*“It is sufficient to say that there are certain immutable principles of justice which inhere in the very idea of free government which no member of the Union may disregard, as that **no man shall be***

1 condemned in his person or property without due notice and an opportunity of being heard in his
2 own defense.”
3 [*Holden v. Hardy*, [169 U.S. 366](#) (1898)]

4 The Federal Register Act, 44 U.S.C. §1505 et seq., and the Administrative Procedures Act, 5 U.S.C. §553 et seq, both describe
5 laws which may be enforced as “laws having general applicability and legal effect”. To wit, read the following, which is
6 repeated in slightly altered form in 5 U.S.C. §553(a):

7 [TITLE 44 > CHAPTER 15 > § 1505](#)
8 [§1505. Documents to be published in Federal Register](#)

9 (a) Proclamations and Executive Orders; Documents Having General Applicability and Legal Effect;
10 Documents Required To Be Published by Congress. There shall be published in the Federal
11 Register—

12 [. . .]

13 For the purposes of this chapter every document or order which prescribes a penalty has general
14 applicability and legal effect.

15 The requirement for “reasonable notice” or “due notice” as part of Constitutional due process extends not only to statutes and
16 regulations AFTER they are enacted into law, such as when they are enforced in a court of law, but also to the publication of
17 proposed statutes and rules/regulations BEFORE they are enacted and subsequently enforced by agencies within the
18 Executive Branch. The Federal Register is the ONLY approved method by which the public at large domiciled in “States of
19 the Union” are provided with “reasonable notice” and an opportunity to comment publicly on new or proposed statutes OR
20 rules/regulations which will directly affect them and which may be enforced directly against them.

21 [TITLE 44 > CHAPTER 15 > § 1508](#)
22 [§ 1508. Publication in Federal Register as notice of hearing](#)

23 A notice of hearing or of opportunity to be heard, required or authorized to be given by an Act of
24 Congress, or which may otherwise properly be given, shall be deemed to have been given to all
25 persons residing within the States of the Union and the District of Columbia, except in cases where
26 notice by publication is insufficient in law, when the notice is published in the Federal Register at
27 such a time that the period between the publication and the date fixed in the notice for the hearing
28 or for the termination of the opportunity to be heard is—

29 Neither statutes nor the rules/regulations which implement them may be directly enforced within states of the Union against
30 the general public unless and until they have been so published in the Federal Register.

31 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)
32 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

33 (a)(1) [. . .] Except to the extent that a person has actual and timely notice of the terms thereof, a
34 person may not in any manner be required to resort to, or be adversely affected by, a matter
35 required to be published in the Federal Register and not so published. For the purpose of this
36 paragraph, matter reasonably available to the class of persons affected thereby is deemed published
37 in the Federal Register when incorporated by reference therein with the approval of the Director of
38 the Federal Register.
39

40 [26 C.F.R. §601.702](#) Publication and public inspection

41 (a)(2)(ii) Effect of failure to publish. Except to the extent that a person has actual and timely notice
42 of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be
43 published in the Federal Register, such person is not required in any manner to resort to, or be
44 adversely affected by, such matter if it is not so published or is not incorporated by reference
45 therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which
46 imposes an obligation and which is not so published or incorporated by reference will not adversely
47 change or affect a person's rights.

The only exceptions to the requirement for publication in the Federal Register of the statute and the implementing regulations are the groups specifically identified by Congress as expressly exempted from this requirement, as follows:

1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1) .
2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553](#)(a)(2) .
3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

Based on the above, the burden of proof imposed upon the IRS at any due process meeting in which it is enforcing any provision of the Internal Revenue Code is to produce at least ONE of the following TWO things:

1. Evidence signed under penalty of perjury by someone with personal, first-hand knowledge, proving that you are a member of one of the three groups specifically exempted from the requirement for implementing regulations, as identified above.
2. Evidence of publication in the Federal Register of BOTH the statute AND the implementing regulation which they seek to enforce against you.

Without satisfying one of the above two requirements, the government is illegally enforcing federal law and becomes liable for a constitutional tort. For case number two above, the federal courts have held the following enlightening things:

"...for federal tax purposes, federal regulations [rather than the statutes ONLY] govern."
[Dodd v. United States, 223 F.Supp. 785]

"To the extent that regulations implement the statute, they have the force and effect of law...The regulation implements the statute and cannot vitiate or change the statute..."
[Spreckles v. C.I.R., 119 F.2d. 667]

"An administrative regulation, of course, is not a "statute." While in practical effect regulations may be called "little laws," [7](#) they are at most but offspring of statutes. Congress alone may pass a statute, and the Criminal Appeals Act calls for direct appeals if the District Court's dismissal is based upon the invalidity or construction of a statute. See United States v. Jones, [345 U.S. 377](#) (1953). This Court has always construed the Criminal Appeals Act narrowly, limiting it strictly "to the instances specified." United States v. Borden Co., [308 U.S. 188, 192](#) (1939). See also United States v. Swift & Co., [318 U.S. 442](#) (1943). Here the statute is not complete by itself, since it merely declares the range of its operation and leaves to its progeny the means to be utilized in the effectuation of its command. But it is the statute which creates the offense of the willful removal of the labels of origin and provides the punishment for violations. The regulations, on the other hand, prescribe the identifying language of the label itself, and assign the resulting tags to their respective geographical areas. Once promulgated, [\[361 U.S. 431, 438\]](#) these regulations, called for by the statute itself, have the force of law, and violations thereof incur criminal prosecutions, just as if all the details had been incorporated into the congressional language. The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other."
[[U.S. v. Mersky, 361 U.S. 431 \(1960\)](#)]

*"...the Act's **civil and criminal penalties attach only upon violation of the regulation** promulgated by the Secretary; **if the Secretary were to do nothing, the Act itself would impose no penalties on anyone**...The Government urges that since only those who violate these regulations [not the Code] may incur civil or criminal penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad authorizing language of the statute, which are to be tested against the standards of the Fourth Amendment; and that when so tested they are valid."*
[[Calif. Bankers Assoc. v. Shultz, 416 U.S. 21](#), 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494]

*"Although the relevant statute **authorized** the Secretary to impose such a duty, his implementing regulations did not do so. Therefore we held that **there was no duty** to disclose..."*
[United States v. Murphy, 809 F.2d. 142, 1431]

"Failure to adhere to agency regulations [by the IRS or other agency] may amount to denial of due process if regulations are required by constitution or statute..."
[Curley v. United States, 791 F.Supp. 52]

Since there are no implementing regulations authorizing enforcement of the I.R.C. as indicated in Sections 5 and 6, the I.R.C. is only directly enforceable against those who are members of the groups specifically exempted from the requirement for implementing regulations published in the Federal Register as described above. This is also consistent with the statutes authorizing enforcement within the I.R.C. itself found in 26 U.S.C. §6331, which say on the subject the following:

26 U.S.C., Subchapter D - Seizure of Property for Collection of Taxes
Sec. 6331. Levy and distraint

(a) Authority of Secretary

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

If you would like to learn more about the Constitutional requirement for “reasonable notice” of all enforcement statutes having “general applicability and legal affect” beyond the discussion in this section, see:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

9 Rulemaking by the Secretary of the Treasury

Subtitle A of the Internal Revenue Code is a tax primarily upon federal instrumentalities, employees, and public officers. This is further explained below:

Why Your Government is Either A Thief or you are a “Public Officer” for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

The subject of the income tax is a statutory “trade or business”, which is defined as “the functions of a public office” in 26 U.S.C. §7701(a)(26). That definition is nowhere expanded to include any other thing, and it is an activity, which makes the tax an excise tax upon the privileged activity of “public office” within the U.S. government. In that sense, the term “U.S. sources” really means sources within the U.S. Government.

The term “United States” in the I.R.C. is almost exclusively referring to is the FICTIONAL corporation as a public office and not the geography, because slavery, peonage, and human trafficking are unconstitutional and possibly even criminal everywhere in the Union and even the world, not just within a physical state protected by the Constitution. Any other interpretation would lead to an interference with the private right to contract and associate. The U.S. Supreme Court held in *Downes v. Bidwell*, 182 U.S. 244 (1901) and *Loughborough v. Blake*, 5 Wheat. 317, 5 L.Ed. 98 that an income tax on the District of Columbia, which is what “United States” is defined as in 26 U.S.C. §7701(a)(9) and (a)(10), is a tax upon THE GOVERNMENT and not upon the GEOGRAPHY, and extends wherever and ONLY where that GOVERNMENT extends. To claim that you are IN THIS “United States” or worst yet that you are rendering “services in THIS United States” is to falsely claim that I am a public officer participating in an excise taxable franchise, which the vast majority of people are not and which the national government cannot even lawfully do within the borders of a constitutional state per the License Tax Cases, 72 U.S. 462 (1866) without unconstitutionally INVADING them in violation of Article 4, Section 4 of the Constitution.

Because the tax is almost exclusively upon instrumentalities of the federal government, and because entities within the federal government are specifically exempted from the requirement for publication in the Federal Register, then statutes within the Internal Revenue Code may be directly enforced against these “public officials” without said publication in the Federal Register or any implementing regulations.

Those who demand proof of publication in the Federal Register of both the statutes and implementing regulations sought to be enforced by the IRS are sometimes met with the objection that the Secretary of the Treasury has the responsibility and the discretion to publish implementing regulations but is not REQUIRED to. This is documented in [26 U.S.C. §7805](#):

TITLE 26 - INTERNAL REVENUE CODE
Subtitle F - Procedure and Administration
CHAPTER 80 - GENERAL RULES
Subchapter A - Application of Internal Revenue Laws
[Sec. 7805. Rules and regulations](#)

(a) Authorization

Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department, the Secretary shall prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

Our approach to this weak argument often tendered by IRS employees is the following:

1. We agree that the Secretary of the Treasury has DISCRETION but is not REQUIRED to publish implementing regulations for provisions within the Internal Revenue Code, HOWEVER.
2. The Secretary of the Treasury is not empowered to waive the constitutional and due process requirement for “due notice” or “reasonable notice” in the case of persons domiciled in states of the Union who are protected by the Constitution and the Bill of Rights.
3. The Internal Revenue Code is not positive law, and therefore essentially amounts to “presumed” law that may not be cited directly against a person protected by the bill of rights without publication in the Federal Register and proof that the statutes cited as authority is in fact positive law with a reference from the Statutes at Large proving it is positive law. [1 U.S.C. §204](#), which says the I.R.C., Title 26 of the U.S. Code is “prima facie evidence”, which means basically that it is simply a “presumption” and not evidence.
4. A “prima facie law” such as the I.R.C. cannot contradict or circumvent the requirements of a positive law. Both the Federal Register Act, [44 U.S.C. §1505](#) et seq, and the Administrative Procedures Act, 5 U.S.C. §553 et seq, are positive law that is legally admissible evidence, according to [1 U.S.C. §204](#).
5. In cases where the Secretary of the Treasury elects to NOT exercise his authority to write an implementing regulation or to publish the affected statute AND rule/regulation in the Federal Register, the statute may then ONLY be enforced against groups specifically exempted from the requirement for implementing regulations as follows:
 - 5.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#).
 - 5.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#).
 - 5.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).
6. Therefore, any provision within the Internal Revenue Code Subtitle A which may be enforced civilly or criminally and which might adversely affect the rights of the subject of the enforcement, therefore MUST have an implementing regulation published in the Federal Register.

10 IRS Gameplaying to Overcome Due Process Requirements

The IRS overcomes the above requirements usually by your own errors and omissions. These error include the following:

1. If you submitted an IRS form 1040 instead of the IRS form 1040NR, the IRS will assume that you are a resident alien “individual” defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). This makes you an alien with a domicile in the District of Columbia, and a “person” who is the proper subject of the I.R.C. This is confirmed by IRS Publication 7130, which says that the IRS form 1040 is only for use by “citizens” and “residents” of the “United States”, which is a fancy way of saying people with a legal domicile in the District of Columbia, who collectively are called “U.S. persons” in [26 U.S.C. §7701\(a\)\(30\)](#). Therefore, if you filed an IRS form 1040 that is the subject of your due process meeting, BEFORE you show up to the

meeting, you need to send in NOT an IRS 1040X (because it doesn't change your status as a "U.S. person" to that of a "nonresident alien", like a 1040NR form would), but a NEW Substitute 1040NR covering the period in question, completed to reflect your status as a nonresident alien, a national but not "citizen", and a person not engaged in a "trade or business". You should also bring a copy of this return to provide to the agent at the meeting. See the following for instructions:

<http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/Federal/1040NRFedLetter.htm>

2. If they received IRS form W-2's from your private employer that you never rebutted, they will assume that you consented to call all your earnings "wages" and "gross income" as legally defined. See 26 C.F.R. §31.3401(a)-3 and 26 C.F.R. §31.3402(p)-1(a). Therefore, it is VERY important to produce evidence that the W-4 was never signed and that therefore your earnings are not called "wages" and therefore are not "gross income". You need to emphasize to the IRS agent that your employer is violating these two regulations by calling your earnings "wages" on a W-2 when in fact you can only earn "wages" by consenting in voluntarily signing a W-4 and that you never consented. If you don't sign a W-4, then the only thing the private employer can do is report "0" for "wages" on the IRS form W-2 and withhold nothing because there are no reportable "wages". You should bring an "Affidavit of Duress" showing that you never intended to participate in tax withholding, or to call your earnings "wages" as defined in the I.R.C., and therefore preserve all your Constitutionally guaranteed rights pursuant to U.C.C. §1-308.
3. If any third parties have filed information returns against you that you never rebutted or corrected, then the IRS will presume, pursuant to 26 U.S.C. §6041, that you are:
 - 3.1. Engaged in a "trade or business", and therefore are a "public official".
 - 3.2. The proper subject of the civil and criminal enforcement provisions of the I.R.C. 26 U.S.C. §§6671(b) and 7343 both define a "person" as an officer or employee of a corporation or partnership who has a fiduciary duty as a "public official". The corporation they are talking about is "U.S. Inc.". 28 U.S.C. §3002(15)(A) defines the "United States" as a "federal corporation" and you are an officer of that corporation as a "public officer", who has a fiduciary duty to the corporation as such officer.
 - 3.3. Are receiving "gross income", which is "trade or business" income of a public official in most cases.Consequently, we can't emphasize enough that it is crucial for you to diligently rebut all information returns filed against you prior to your meeting with the IRS and to present such rebutted information returns to the IRS employee who you meet with to remove or negate this false presumption.

You should come to the audit or meeting prepared to deal with all of the treacherous tactics of the agent documented above armed with a copy of the I.R.C. and Part 1 of 26 C.F.R.. Remember that the IRS, as the moving party asserting a liability, has the burden of proving that you are a "taxpayer" with "gross income" above the exemption amount BEFORE they may cite or enforce any provision of the I.R.C. against you.

TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES

PART I - THE AGENCIES GENERALLY

CHAPTER 5 - ADMINISTRATIVE PROCEDURE

SUBCHAPTER II - ADMINISTRATIVE PROCEDURE

Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of decision

(d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof. Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion of irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence. The agency may, to the extent consistent with the interests of justice and the policy of the underlying statutes administered by the agency, consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party who has knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts. In rule making or determining claims for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced thereby, adopt procedures for the submission of all or part of the evidence in written form.

We also remind our readers that:

1. The evidence the IRS will have as evidence to present at the meeting are information returns submitted by third parties that are not signed under penalty of perjury, such as IRS Forms W-2, 1042-S, 1098, and 1099. These forms, since they

are not signed under penalty of perjury, constitute “hearsay evidence” that is excludible under the Hearsay Rule, Federal Rule of Evidence 802. All evidence upon which the agency makes a decision must be signed under penalty of perjury, pursuant to 26 U.S.C. §6065, and “information returns” constitute “returns” for the purposes of section 6065.

2. Evidence received by the IRS of activities outside of internal revenue districts is not admissible and is excludible because not gathered with lawful authority. 26 U.S.C. §7601 permits the I.R.S. to “canvass internal revenue districts for persons liable”. It doesn’t give them authority to canvass any place OTHER than an internal revenue district, and pursuant to Treasury Order 150-02, there are not internal revenue districts within any state of the Union. Demand from the agent proof that the activity that is the subject of the tax:

2.1. Occurred within an internal revenue district.

2.2. That the portion of the state of the Union where the activity occurred was within an identified internal revenue district. The only remaining internal revenue district is the District of Columbia.

3. A “presumption” is not evidence and may not form the basis for any agency decision if it would adversely affect constitutionally guaranteed rights.

presumption. An inference in favor of a particular fact. A presumption is a rule of law, statutory or judicial, by which finding of a basic fact gives rise to existence of presumed fact, until presumption is rebutted. *Van Wart v. Cook, Okl.App.*, 557 P.2d. 1161, 1163. A legal device which operates in the absence of other proof to require that certain inferences be drawn from the available evidence. *Port Terminal & Warehousing Co. v. John S. James Co.*, D.C.Ga., 92 F.R.D. 100, 106.

A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. **A presumption is not evidence.** A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. *Calif.Evid.Code*, §600.

[*Black's Law Dictionary, Sixth Edition, p. 1185*]

Without admissible evidence that connects you to an excise taxable activity, which does NOT include unsigned information returns, the IRS agent may NOT cite any provision of the I.R.C. against you without violating the Hearsay Rule and your due process rights. Without evidence, all he can proceed upon is a “presumption”, and all presumption which prejudices constitutionally guaranteed rights is a violation of due process that renders agency decisions null and void and unenforceable:

(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [*Vlandis v. Kline* (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; *Cleveland Bd. of Ed. v. LaFleur* (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [*Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34*]

If you want to know more about the impossible burden of proof that the IRS agent must meet, and never CAN lawfully meet, please read:

Government Burden of Proof, Form #05.025

<http://sedm.org/Forms/FormIndex.htm>

11 Important points and authorities on the requirement for implementing regulations

"An administrative regulation, of course, is not a "statute." While in practical effect regulations may be called "little laws," 7 they are at most but offspring of statutes. Congress alone may pass a statute, and the Criminal Appeals Act calls for direct appeals if the District Court's dismissal is based upon the invalidity or construction of a statute. See *United States v. Jones*, [345 U.S. 377](#) (1953). This Court has always construed the Criminal Appeals Act narrowly, limiting it strictly "to the instances specified." *United States v. Borden Co.*, [308 U.S. 188, 192](#) (1939). See also *United States v. Swift & Co.*, [318 U.S. 442](#) (1943). Here the statute is not complete by itself, since it merely declares the range of its operation and leaves to its progeny the means to be utilized in the effectuation of its command. But it is the statute which creates the offense of the willful removal of the labels of origin and provides the punishment for violations. The regulations, on the other hand, prescribe the identifying language of the label itself, and assign the resulting tags to their respective geographical areas. Once promulgated, [\[361 U.S. 431, 438\]](#) these regulations, called for by the statute itself, have the force of

law, and violations thereof incur criminal prosecutions, just as if all the details had been incorporated into the congressional language. The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other." [U.S. v. Mersky, 361 U.S. 431 (1960)]

"...the Act's civil and criminal penalties attach only upon violation of the regulation promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...The Government urges that since only those who violate these regulations [not the Code] may incur civil or criminal penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad authorizing language of the statute, which are to be tested against the standards of the Fourth Amendment; and that when so tested they are valid." [Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494]

"Failure to adhere to agency regulations [by the IRS or other agency] may amount to denial of due process if regulations are required by constitution or statute..." [Curley v. United States, 791 F.Supp. 52]

"To the extent that regulations implement the statute, they have the force and effect of law...The regulation implements the statute and cannot vitiate or change the statute..." [Spreckles v. C.I.R., 119 F.2d. 667]

"...for federal tax purposes, federal regulations govern." [Dodd v. United States, 223 F.Supp. 785]

12 Why it is UNLAWFUL for the I.R.S. to enforce Subtitle A of the Internal Revenue Code within states of the Union

The federal government enjoys NO legislative jurisdiction on land within the exterior limits of a state of the Union that is not its own territory. The authorities for this fact are as follows:

1. The U.S. Supreme Court has stated repeatedly that the United States federal government is without ANY legislative jurisdiction within the exterior boundaries of a sovereign state of Union:

"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra." [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation." [Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

- If you meet with someone from the IRS, ask them whether the Internal Revenue Code qualifies as "legislation" within the meaning of the above rulings. Tell them you aren't interested in court cases because judges cannot make law or create jurisdiction where none exists.
2. 40 U.S.C. §3112 creates a presumption that the United States government does not have jurisdiction unless it specifically accepts jurisdiction over lands within the exterior limits of a state of the Union:

TITLE 40 - PUBLIC BUILDINGS, PROPERTY, AND WORKS

SUBTITLE II - PUBLIC BUILDINGS AND WORKS
PART A - GENERAL
CHAPTER 31 - GENERAL
SUBCHAPTER II - ACQUIRING LAND
Sec. 3112. Federal jurisdiction

(a) *Exclusive Jurisdiction Not Required.* - It is not required that the Federal Government obtain exclusive jurisdiction in the United States over land or an interest in land it acquires.

(b) *Acquisition and Acceptance of Jurisdiction.* - When the head of a department, agency, or independent establishment of the Government, or other authorized officer of the department, agency, or independent establishment, considers it desirable, that individual may accept or secure, from the State in which land or an interest in land that is under the immediate jurisdiction, custody, or control of the individual is situated, consent to, or cession of, any jurisdiction over the land or interest not previously obtained. The individual shall indicate acceptance of jurisdiction on behalf of the Government by filing a notice of acceptance with the Governor of the State or in another manner prescribed by the laws of the State where the land is situated.

(c) *Presumption.* - It is conclusively presumed that jurisdiction has not been accepted until the Government accepts jurisdiction over land as provided in this section.
[SOURCE: <https://www.law.cornell.edu/uscode/text/40/3112>]

3. The Uniform Commercial Code defines the term “United States” as the District of Columbia:

Uniform Commercial Code (U.C.C.)
§ 9-307. LOCATION OF DEBTOR.

(h) [Location of United States.]

The United States is located in the District of Columbia.

[SOURCE:

<http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm#s9-307>]

4. [Article 1](#), Section 8, Clause 17 of the Constitution expressly limits the territorial jurisdiction of the federal government to the ten square mile area known as the District of Columbia. Extensions to this jurisdiction arose at the signing of the Treaty of Peace between the King of Spain and the United States in Paris France, which granted to the United States new territories such as Guam, Cuba, the Philippines, etc.
5. [4 U.S.C. §72](#) limits the exercise of all “public offices” and the application of their laws to the District of Columbia and NOT elsewhere except as expressly provided by Congress.

TITLE 4 > CHAPTER 3 > § 72
§ 72. Public offices; at seat of Government

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

6. The Internal Revenue Code Subtitle A places the income tax primarily upon a “trade or business”. The U.S. Supreme Court expressly stated that Congress may not establish a “trade or business” in a state of the Union and tax it.

“Congress cannot authorize a **trade or business** within a State in order to tax it.”
[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

7. A “trade or business” is defined as the “functions of a public office” in [26 U.S.C. §7701\(a\)\(26\)](#). See:

The Trade or Business Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

8. The U.S. Supreme Court has said that Congress cannot license a “trade or business” within the borders of a state of the Union to tax it:

“Congress cannot authorize a trade or business within a State in order to tax it.”
[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

9. The IRS and the DOJ have been repeatedly asked for the statute which “expressly extends” the “public office” that is the subject of the tax upon “trade or business” activities within states of the Union. NO ONE has been able to produce such a statute because IT DOESN’T EXIST. There is no provision of law which “expressly extends” the enforcement of Subtitle A of the Internal Revenue Code to any state of the Union. Therefore, IRS jurisdiction does not exist there.

*“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”*
[Black’s Law Dictionary, Sixth Edition, p. 581]

10. [48 U.S.C. §1612](#) expressly extends the enforcement of the criminal provisions of the Internal Revenue Code to the Virgin Islands and is the only enactment of Congress that extends enforcement of any part of the Internal Revenue Code to any place outside the District of Columbia.
11. The U.S. Supreme Court commonly refers to states of the Union as “foreign states”. To wit:

*We have held, upon full consideration, that although under existing statutes a circuit court of the United States has jurisdiction upon habeas corpus to discharge from the custody of **state officers** or tribunals one restrained of his liberty in violation of the Constitution of the United States, it is not required in every case to exercise its power to that end immediately upon application being made for the writ. ‘We cannot suppose,’ this court has said, ‘that Congress intended to compel those courts, by such means, to draw to themselves, in the first instance, the control of all criminal prosecutions commenced in state courts exercising authority within the same territorial limits, where the accused claims that he is held in custody in violation of the Constitution of the United States. The injunction to hear the case summarily, and thereupon ‘to dispose of the party as law and justice require’ [R. S. 761], does not deprive the court of discretion as to the time and mode in which it will exert the powers conferred upon it. That discretion should be exercised in the light of the relations existing, under our system of government, between the judicial tribunals of the Union and of the states, and in recognition of the fact that the public good requires that those relations be not disturbed by unnecessary conflict between courts equally bound to guard and protect rights secured by the Constitution. **When the petitioner is in custody by state authority for an act done or omitted to be done in pursuance of a law of the United States, or of an order, process, or decree of a court or judge thereof; or where, being a subject or citizen of a foreign state, and domiciled therein, he is in custody, under like authority, for an act done or omitted under any alleged right, title, authority, privilege, protection, or exemption claimed under the commission, or order, or sanction of any foreign state, or under color thereof, the validity and effect whereof depend upon the law of nations; in such and like cases of urgency, involving the authority and operations of the general government, or the obligations of this country to, or its relations with, foreign nations, [180 U.S. 499, 502] the courts of the United States have frequently interposed by writs of habeas corpus and discharged prisoners who were held in custody under state authority.** So, also, when they are in the custody of a state officer, it may be necessary, by use of the writ, to bring them into a court of the United States to testify as witnesses.’ Ex parte Royall, [117 U.S. 241, 250](#), 29 S.L.Ed. 868, 871, 6 Sup.Ct.Rep. 734; Ex parte Fonda, [117 U.S. 516, 518](#), 29 S.L.Ed. 994, 6 Sup.Ct.Rep. 848; Re Duncan, [139 U.S. 449](#), 454, sub nom. Duncan v. McCall, 35 L. ed. 219, 222, 11 Sup.Ct.Rep. 573; Re Wood, [140 U.S. 278](#), 289, Sub nom. Wood v. Bursh, 35 L. ed. 505, 509, 11 Sup.Ct.Rep. 738; McElvaine v. Brush, [142 U.S. 155, 160](#), 35 S.L.Ed. 971, 973, 12 Sup.Ct.Rep. 156; Cook v. Hart, [146 U.S. 183, 194](#), 36 S.L.Ed. 934, 939, 13 Sup.Ct.Rep. 40; Re Frederick, [149 U.S. 70, 75](#), 37 S.L.Ed. 653, 656, 13 Sup.Ct.Rep. 793; New York v. Eno, [155 U.S. 89, 96](#), 39 S.L.Ed. 80, 83, 15 Sup.Ct.Rep. 30; Pepke v. Cronan, [155 U.S. 100](#), 39 L. ed. 84, 15 Sup.Ct.Rep. 34; Re Chapman, [156 U.S. 211, 216](#), 39 S.L.Ed. 401, 402, 15 Sup.Ct.Rep. 331; Whitten v. Tomlinson, [160 U.S. 231, 242](#), 40 S.L.Ed. 406, 412, 16 Sup.Ct.Rep. 297; Iasigi v. Van De Carr, [166 U.S. 391, 395](#), 41 S.L.Ed. 1045, 1049, 17 Sup.Ct.Rep. 595; Baker v. Grice, [169 U.S. 284, 290](#), 42 S.L.Ed. 748, 750, 18 Sup.Ct.Rep. 323; Tinsley v. Anderson, [171 U.S. 101, 105](#), 43 S.L.Ed. 91, 96, 18 Sup.Ct.Rep. 805; Fitts v. McGhee, [172 U.S. 516, 533](#), 43 S.L.Ed. 535, 543, 19 Sup.Ct.Rep. 269; Markuson v. Boucher, [175 U.S. 184](#), 44 L. ed. 124, 20 Sup.Ct.Rep. 76.
[[State of Minnesota v. Brundage, 180 U.S. 499 \(1901\)](#)]*

12. [The Federal Register Act, 44 U.S.C. §1505\(a\)](#), and the [Administrative Procedures Act, 5 U.S.C. §553\(a\)](#) both require that when a federal agency wishes to enforce any provision of statutory law within a state of the Union, it must write

proposed implementing regulations, publish them in the Federal Register, and thereby give the public opportunity for “notice and comment”. Notice that 44 U.S.C. §1508 says that the Federal Register is the official method for providing “notice” of laws that will be enforced in “States of the Union”. There are no implementing regulations authorizing the enforcement of any provision of the Internal Revenue Code within any state of the Union, and therefore it cannot be enforced against the general public domiciled within states of the Union. See the following for exhaustive proof:

13. Various provisions of law indicate that when implementing regulations authorizing enforcement have NOT been published in the Federal Register, then the statutes cited as authority may NOT prescribe a penalty or adversely affect rights protected by the Constitution of the United States:

[TITLE 5](#) > [PART 1](#) > [CHAPTER 5](#) > [SUBCHAPTER II](#) > § 552
[§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

(a)(1) [. . .] Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.

[26 C.F.R. §601.702](#) Publication and public inspection

(a)(2)(ii) Effect of failure to publish.

*Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register, **such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.***

14. 44 U.S.C. §1505(a) and 5 U.S.C. §553(a) both indicate that the only case where an enactment of the Congress can be enforced DIRECTLY against persons domiciled in states of the Union absent implementing regulations is for those groups specifically exempted from the requirement. These groups include:
- 14.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#).
- 14.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#).
- 14.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).
15. The Internal Revenue Code itself defines and limits the term “United States” to include only the District of Columbia and nowhere expands the term to include any state of the Union. Consequently, states of the Union are not included.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > [Sec. 7701. - Definitions](#)

(a)(9) United States

The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

[\(a\)\(10\)](#) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

16. [26 U.S.C. §7601](#) authorizes enforcement of the Internal Revenue Code and discovery related to the enforcement *only* within the bounds of internal revenue districts. Any evidence gathered by the IRS outside the District of Columbia is UNLAWFULLY obtained and in violation of this statute, and therefore inadmissible. See *Weeks v. United States*, [232 U.S. 383](#) (1914), which says that evidence unlawfully obtained is INADMISSIBLE.
17. [26 U.S.C. §7621](#) authorizes the President of the United States to define the boundaries of all internal revenue districts.

- 1 17.1. The President delegated that authority to the Secretary of the Treasury pursuant to Executive Order 10289.
2 17.2. Neither the President nor his delegate, the Secretary of the Treasury, may establish internal revenue districts
3 outside of the “United States”, which is then defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10), [26 U.S.C.](#)
4 [§7701\(a\)\(39\)](#), and [26 U.S.C. §7408\(d\)](#) to mean ONLY the District of Columbia.
5 17.3. Congress cannot delegate to the President or the Secretary an authority within states of the Union that it does not
6 have. Congress has NO LEGISLATIVE JURISDICTION within a state of the Union.

7 “It is no longer open to question that the general government, unlike the states, *Hammer v.*
8 *Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no
9 inherent power in respect of the internal affairs of the states; and emphatically not with regard to
10 legislation.”
11 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

- 12 18. [Treasury Order 150-02](#) abolished all internal revenue districts except that of the District of Columbia.
13 19. IRS is delegate of the Secretary in insular possessions, as “delegate” is defined at [26 U.S.C. §7701\(a\)\(12\)\(B\)](#), but NOT
14 in states of the Union.

15 Based on all the above authorities:

- 16 1. The word “INTERNAL” in the phrase “INTERNAL Revenue Service” means INTERNAL to the federal government or
17 the federal zone. This includes people OUTSIDE the federal zone but who have a domicile there, such as citizens and
18 residents abroad coming under a tax treaty with a foreign country, pursuant to 26 U.S.C. §911. It DOES NOT include
19 persons domiciled in states of the Union. See:

[Why Domicile and Becoming a “Taxpayer” Require Your Consent](#), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

- 20 2. The U.S. Supreme Court has confirmed that there is no basis to believe that any part of the federal government enjoys
21 any legislative jurisdiction within any state of the Union, including in its capacity as a lawmaker for the general
22 government. This was confirmed by one attorney who devoted his life to the study of Constitutional law below:

23 “§79. [. . .] There cannot be two separate and independent sovereignties within the same limits or
24 jurisdiction; nor can there be two distinct and separate sources of sovereign authority within the
25 same jurisdiction. The right of commanding in the last resort can be possessed only by one body of
26 people inhabiting the same territory, and can be executed only by those intrusted with the execution
27 of such authority.”
28 [*Treatise on Government*, Joel Tiffany, p. 49, Section 78;
29 SOURCE: <http://fanguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>]

30 Our public dis-servants have tried to systematically destroy this separation using a combination of LIES,
31 PROPAGANDA in unreliable government publications, and the abuse of “words of art” in the void for vagueness
32 “codes” they write in order to hunt and trap and enslave you like an animal.

33 *But this is a people robbed and plundered;*
34 *All of them are snared in [legal] holes, [by the sophistry of rebellious public “servant” lawyers]*
35 *And they are hidden in prison houses;*
36 *They are for prey, and no one delivers;*
37 *For plunder, and no one says, “Restore!”*
38 *Who among you will give ear to this?*
39 *Who will listen and hear for the time to come?*
40 *Who gave Jacob [Americans] for plunder, and Israel [America] to the robbers?*
41 *Was it not the LORD,*
42 *He against whom we have sinned?*
43 *For they would not walk in His ways,*
44 *Nor were they obedient to His law.*
45 *Therefore He has poured on him the fury of His anger*
46 *And the strength of battle;*
47 *It has set him on fire all around,*
48 *Yet he did not know;*
49 *And it burned him,*
50 *Yet he did not take it to heart.*
51 [*Isaiah 42:22-25, Bible, NKJV*]

Your government is a PREDATOR, not a PROTECTOR. Wake up people! If you want to know what your public servants are doing to systematically disobey and destroy the main purpose of the Constitution and destroy your rights in the process, read the following expose:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

3. The PROPAGANDA you read on the IRS website that contradicts the content of this section honestly (for ONCE!) identifies itself as the equivalent of BUTT WIPE that isn't worth the paper it is printed on and which you can't and shouldn't believe. This BUTT WIPE, incidentally, includes ALL the IRS publications and forms:

(1) IRS Publications explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating IRS positions, and include worksheets. Publications are nonbinding on the IRS and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position."

[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.7 (01-01-2006)]

4. If you want to know what constitutes a "reasonable source of belief" about federal jurisdiction in the context of taxation, please see the following. Note that it concludes that you CAN'T trust anything a tax professional or government employee or even court below the U.S. Supreme Court says on the subject of taxes, and this conclusion is based on the findings of the courts themselves!

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

13 Rebutted False or Deceptive Arguments About this Document

The following subsections rebut common but inaccurate and deceptive statements about the content of this document.

13.1 IRS Notice 2010-33, Frivolous Positions: Internal Revenue Code is "ineffective or inoperative" because no implementing regulations

STATEMENT:

*Part III – Administrative, Procedural, and Miscellaneous
Frivolous Positions – This notice lists positions identified as frivolous for purposes of section 6702(c) of the Code. Notice 2008-14, 2008-4 I.R.B. 310, modified and*

IRS Notice 2010-33

*(2) The Internal Revenue Code is not law (or "positive law") or its **provisions are ineffective or inoperative, including the sections imposing an income tax or requiring the filing of tax returns, because the provisions have not been implemented by regulations even though the provisions in question either (a) do not expressly require the Secretary to issue implementing regulations to become effective or (b) expressly require implementing regulations which have been issued.***

[SOURCE: <https://sedm.org/SampleLetters/Federal/n-10-33.pdf>]

REBUTTAL:

This statement is entirely inconsistent with the claims of this document and even MISREPRESENTS the claims herein. To summarize the claims of this document again:

1. Statutes enacted by Congress by default are commands to parties in the Executive Branch, who are servants of the Legislative Branch.
2. If the agency which implements the statute ALSO interacts with the general public OUTSIDE of the Executive Branch, then agencies in the Executive Branch enforcing the statute against the public must:
 - 2.1. Write proposed regulations interpreting and implementing the limitations upon the public. These proposed regulations are published at:

Regulations.gov

<https://www.regulations.gov/>

2.2. Subject the proposed regulations to a period of public comment so that they can be clarified and improved.

2.3. After the public comment period ends, the proposed regulations are rewritten to incorporate the public comments and become final regulations.

2.4. The final regulations must then be published in the Federal Register. This satisfies the Constitutional requirement for “reasonable notice” of the laws they will be subject to. See:

Federal Register

<https://www.federalregister.gov/>

2.5. Without such public notice in the Federal Register, the STATUTES may NOT be enforced against the general public. This is clarified in:

Requirement for Reasonable Notice, Form #05.022

<https://sedm.org/Forms/FormIndex.htm>

2.6. The regulations published in the Federal Register are then permanently incorporated into the Code of Federal Regulations (C.F.R.).

Code of Federal Regulations (C.F.R.)

<https://www.govinfo.gov/app/collection/cfr/>

3. If no regulations are published in the Federal Register for a statute, then the statute by definition limits itself to parties in the EXECUTIVE BRANCH ONLY. This is NOT to say that the statute is “ineffective or inoperative”, but rather that the only lawful AUDIENCE for ENFORCEMENT is limited to parties in the Executive Branch, who we call “the government” in this pamphlet. These parties must fall within the following three groups:

3.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .

3.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#) .

3.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

4. The Secretary of the Treasury is NOT obligated to write implementing regulations. But if he wants to LAWFULLY ENFORCE against parties outside the Executive Branch (e.g. “the general public), then he MUST, or else people working under him are the only proper target of enforcement. This is because 5 U.S.C. §301 limits his rule making authority to people under him:

[5 U.S. Code § 301 - Departmental regulations](#)

The head of an Executive department or military department may prescribe regulations for the government of his department, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of its records, papers, and property. This section does not authorize withholding information from the public or limiting the availability of records to the public.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 379.)

5. An example of “301” regulations consistent with the above are those mandating the use of “Social Security Numbers” found in 26 C.F.R. §301.6109-1. Thus, the use of such number limit themselves to people WITHIN the Treasury Department. See:

26 C.F.R. Part 301-Procedures and Administration

<https://law.justia.com/cfr/title26/26-18.0.1.1.2.html#26:18.0.1.1.2.1.54.96>

6. The Executive Branch SERVANT of Congress cannot be greater than its master, which is King Congress. Thus, no implementing regulations are needed to facilitate enforcement against ANYONE in the Executive Branch. If regulations were needed, all the Executive Branch would need in order to defy a command from Congress is just refuse to publish a regulation, and thus to render ENFORCEMENT impossible.

7. The regulations published by the Secretary of the Treasury MAY NOT exceed the scope of the statute or ADD to the statute. That would unduly delegate legislative power to the Secretary. The regulations may only DEFINE THE METHOD of implementing the clear intent of the statute. Here is what the U.S. Supreme Court said about this:

“Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to include the pick-up man among those subject to the s 3290 tax,^{FN11} and argues (a) that this constitutes an administrative interpretation to which we should give weight in construing the statute, particularly because (b) section 3290 was carried over in haec verba into [s 4411 of the Internal Revenue Code of 1954](#), [26 U.S.C.A. s 4411](#). We find neither argument persuasive. In light

of the above discussion. *359 we cannot but regard this Treasury Regulation as no more than an attempted addition to the statute of something which is not there.^{FN12} As such the regulation can furnish no sustenance to the statute. *Koshland v. Helvering*, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770, 80 L.Ed. 1268. Nor is the Government helped by its argument as to the 1954 Code. The regulation had been in effect for only three years,^{FN13} and there is nothing to indicate that it was ever called to the attention **1144 of Congress. The re-enactment of s 3290 in the 1954 Code was not accompanied by any congressional discussion which throws light on its intended scope. In such circumstances we consider the 1954 re-enactment to be without significance. *Commissioner of Internal Revenue v. Glenshaw Glass Co.*, 348 U.S. 426, 431, 75 S.Ct. 473, 476, 99 L.Ed. 483.”

[U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957)]

FOOTNOTES:

^{FN11}. Treas.Reg. 132, s 325.41, Example 2 (26 CFR, 1957 Cum. Pocket Supp.), which was issued on November 1, 1951 (*16 Fed.Reg. 11211, 11222*), provides as follows:

‘B operates a numbers game. He has an arrangement with ten persons, who are employed in various capacities, such as bootblacks, elevator operators, newsdealers, etc., to receive wagers from the public on his behalf. B also employs a person to collect from his agents the wagers received on his behalf.

‘B, his ten agents, and the employee who collects the wagers received on his behalf are each liable for the special tax.’

^{FN12}. Apart from this, the force of this Treasury Regulations as an aid to the interpretation of the statute is impaired by its own internal inconsistency. Thus, while Example 2 of that regulation purports to make the pick-up man liable for the s 3290 occupational tax, Example 1 of the same regulation provides that ‘a secretary and bookkeeper’ of one ‘engaged in the business of accepting horse race bets’ are not liable for the occupational tax ‘unless they also receive wagers’ for the person so engaged in business, although those who ‘receive wagers by telephone’ are so liable. Thus in this instance a distinction seems to be drawn between the ‘acceptance’ of the wager, and its ‘receipt’ for recording purposes. But if this be proper, it is not apparent why the same distinction is not also valid between a writer, who ‘accepts’ or ‘receives’ a bet from a numbers player, and a pick-up man, who simply ‘receives’ a copy of the slips on which the writer has recorded the bet, and passes it along to the banker.

^{FN13}. See note 11, *supra*.

“When enacting §7206(1) Congress undoubtedly knew that the Secretary of the Treasury is empowered to prescribe all needful rules and regulations for the enforcement of the internal revenue laws, so long as they carry into effect the will of Congress as expressed by the statutes. Such regulations have the force of law. ***The Secretary, however, does not have the power to make law.*** *Dixon v. United States*, *supra*.”

[*United States v. Levy*, 533 F.2d 969 (1976)]

For the purposes of this document, a regulation which EXCEEDS the scope of the statute or imposes duties or obligations against parties not mentioned in the statute is what we call a “Calamaro Problem”.

8. Therefore, whether implementing regulations are published for a **specific** section of the code determines WHO the only proper audience is for lawful enforcement is.

- 8.1. If there are no implementing regulations or the regulations are not published in the Federal Register, then the only proper audience are people serving in the Executive Branch. Otherwise, the Constitutional requirement for reasonable notice to those protected by the Constitution is violated.

[TITLE 5](#) > [PART I](#) > [CHAPTER 5](#) > [SUBCHAPTER II](#) > § 552

§ 552. Public information; agency rules, opinions, orders, records, and proceedings

(a)(1) [. . .] Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.

26 C.F.R. §601.702 Publication and public inspection

(a)(2)(ii) Effect of failure to publish.

Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register, such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.

8.2. If there ARE implementing regulations, at least one party outside the Executive Branch may become the target of lawful enforcement. People or entities OUTSIDE the Executive Branch are what we refer to hear as “the general public”.

9. The inability to ENFORCE a statute against a **specific** audience is NOT the same thing as making it ENTIRELY “ineffective or inoperative”.

9.1. A statute that cannot be enforced against parties **OUTSIDE** the Executive Branch is not “ineffective or inoperative” against parties **WITHIN** the Executive Branch.

9.2. A statute that **IS** published in the Federal Register and later the Code of Federal Regulations (C.F.R.) but which does NOT pertain to a **SPECIFIC** member of the general public ALSO is not ENTIRELY “ineffective or inoperative”. It just cannot be enforced against **THAT SPECIFIC** member of the general public. Such a specific member of the general public, for instance, might not fall within the definition of “parties made liable” for the act in question.

The reason that IRS Notice had to be so non-specific about the above limitations is that they are SOPHISTS who want to deceive the legally ignorant public into making this document LOOK like it advocates frivolous positions WITHOUT educating that public so that they can see that they are being deceived. This is what all sophists do. The following maxims of law explains this tactic:

*"Dolus versatur generalibus. **A deceiver deals in generals.** 2 Co. 34."*

*"Fraus latet in generalibus. **Fraud lies hid in general expressions.**"*

*Generale nihil certum implicat. **A general expression implies nothing certain.** 2 Co. 34.*

*Ubi quid generaliter conceditur, in est haec exceptio, si non aliquid sit contra jus fasque. **Where a thing is concealed generally, this exception arises, that there shall be nothing contrary to law and right.** 10 Co. 78.*

[Bouvier's Maxims of Law, 1856;
<https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

Sophists, in general (no pun intended), rely on an ignorant audience, and playing games with words, to deceive that audience. The word games usually consist of equivocation implemented by taking words out of their proper legal context, or switching the deceive the audience. That's why the IRS Notice 2010-33 above doesn't explain ANY of the above. An educated and empowered audience cannot be controlled or deceived, and deception is the method of control. We explain all the tactics of such sophistry in the following:

1. *Foundations of Freedom Course*, Form #12.021, Video 4: Willful Government Deception and Propaganda
SLIDES: <https://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>
VIDEO: https://www.youtube.com/watch?v=hPWMfa_oD-w

2. Introduction to Sophistry Course, Form #12.042
<https://sedm.org/an-introduction-to-sophistry/>
3. Legal Deception, Propaganda, and Fraud, Form #05.014
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

In the case of the IRS sophist who wrote the above notice, they didn't want to talk about the limits of their authority, or in this case "enforcement authority". By "enforcement authority" we mean that which can impose a penalty of any kind, and which the Federal Register calls "general applicability and legal effect":

TITLE 44 > CHAPTER 15 > Sec. 1505.

Sec. 1505. - Documents to be published in Federal Register

*(a) Proclamations and Executive Orders; **Documents Having General Applicability and Legal Effect**; Documents Required To Be Published by Congress.*

There shall be published in the Federal Register -

*(1) Presidential proclamations and Executive orders, **except those not having general applicability and legal effect or effective only against Federal agencies or persons in their capacity as officers, agents, or employees thereof;***

(2) documents or classes of documents that the President may determine from time to time have general applicability and legal effect; and

(3) documents or classes of documents that may be required so to be published by Act of Congress.

For the purposes of this chapter every document or order which prescribes a penalty has general applicability and legal effect.

Refusing to acknowledge the CONSTITUTIONAL or STATUTORY limits upon their delegated authority is the nature of what ALL "communists" such as them, in fact, do ACCORDING TO THE U.S. Congress who wrote the following statute legally defining what a "communist" is:

TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.
Sec. 841. - Findings and declarations of fact

*The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with **a de facto government ruled by the judiciary**]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes", Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means.*

The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to; force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE government publications and statements that the government is not accountable for the accuracy of, Form #05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form #05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

Note the phrase above, and think about this in the context of ENFORCEMENT AUTHORITY:

"The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities"

So the SOPHISTS at the IRS intent on using DECEPTION to make their THEFT look like lawful "enforcement" had to invent a replacement word for "enforcement authority". They renamed "enforcement authority" as "ineffectual or inoperative" and then refused to define what they mean by "ineffectual and inoperative". Then they appealed to the emotions of the audience to make anyone who challenges their ENFORCEMENT AUTHORITY literally as a total anarchist who repudiates ALL LAW or governmental authority. We do not do that at all. We recognize the statutes as a LIMITATION UPON THE EXECUTIVE BRANCH mainly. Even the U.S. Supreme Court described such statutes as "the definition and limitation of power":

"When we consider the nature and theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power."
[Downes v. Bidwell, 182 U.S. 244 (1901)]

Sophists abuse "logical fallacies" to deceive. They turn your brain into MUSH in the public school so don't recognize deception and manipulation, and then they use legal propaganda from a "pseudo intellectual" such as the above to implement what the written law and the Constitution CLEARLY forbid.

Thou Shalt Not Commit Logical Fallacies
<https://yourlogicalfallacyis.com>

Even that IRS Notice is UNTRUSTWORTHY as legal evidence of a reasonable belief about ANYTHING by the IRS' own admission:

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

The notice also didn't give any authorities or sources that ARE admissible as evidence to support their position. So its really just propaganda that LOOKS like a legal discussion distributed by sophists to make THEFT look lawful. If they REALLY cared about you and serving you as the "Service" implies in their name, they would use nothing but legal language, cite all their authorities, cite their statutes and court cases, and explain like we did above how the government works and why they are within the boundaries of how it MUST work to be faithful to the constitution. Faithfulness to the constitution is, after all, MANDATED by the oath they took as public servants. SCUM BAGS.

The real issue throughout this document, therefore, is WHO the only PROPER audience is for the “enforcement” of the Internal Revenue Code, and HOW that audience is described and LIMITED by the way that regulations are published or not published for a specific statute. It is NOT about whether a specific statute is “ineffectual or inoperative”, whatever THAT means, which of course the notice POSITIVELY REFUSES to even legally define in an ACTIONABLE way. Of course, communists don’t want to talk about THAT, so they can’t use legal words or legal language to do that which would inform their audience of what their own limitations and obligations are. So they have to hide behind vague undefined terms taken out of legal context and put into political or emotional context that sounds good, but is nothing but hot air design to enslave and STEAL from YOU, our dear reader.

13.2 Of course you are in one of the three groups: Unrebutted information returns connect you to the “trade or business”/public office franchise

STATEMENT:

Of course you are in one of the three groups exempted from the requirement for implementing regulations. Look at item 2 and 3 of the 3:

2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#).

3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

Items 2 and three are parties within the government. Per 26 U.S.C. §6041(a), information returns may only be lawfully filed against parties engaged in a statutory “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as as “the functions of a public office”.

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

(a) Payments of \$600 or more

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

[26 U.S.C. §7701\(a\)\(26\)](#)

"The term 'trade or business' [includes](#) the performance of the functions of a [public office](#)."

Unrebutted information returns connect you to the “trade or business”/public office franchise. Since you didn’t rebut them, we are entitled to PRESUME that you are engaged in the “trade or business”/public office excise taxable franchise and therefore liable for income tax. As such, you are also in possession of monies owed to us, which fits under the category of “public property” in item 2 above.

REBUTTAL:

I hereby state under penalty of perjury that any and all information returns submitted against my name are FALSE and even FRAUDULENT. The reasons are documented in:

1. *The "Trade or Business" Scam*, Form #05.001
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
2. *Correcting Erroneous Information Returns*, Form #04.001
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>
3. *Correcting Erroneous IRS Form 1042s*, Form #04.003
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/Form1042/CorrectingIRSForm1042.htm>
4. *Correcting Erroneous IRS Form 1099s*, Form #04.005
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/Form1099/CorrectingIRSForm1099.htm>
5. *Correcting Erroneous IRS Form W-2s*, Form #04.006
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/FormW2/CorrectingIRSFormW2.htm>
6. *Form W-2CC*, Form #04.304
<https://sedm.org/Forms/04-Tax/3-Reporting/FormW-2CC-Cust/FormW-2CC.pdf>
7. *Form #1099-CC*, Form #04.309
<https://sedm.org/Forms/04-Tax/3-Reporting/Form1099-CC-Cust/Form1099-CC.pdf>

Because I am not engaged in the "trade or business"/public office excise taxable franchise, then I remain PRIVATE and all my property is absolutely owned private property not subject to federal jurisdiction and protected by the Constitution and the Fifth Amendment. You may not take such property without engaging in a constitutional tort for which you will be held personally liable.

Treating me AS IF I am a public officer engaged in the "trade or business" excise taxable franchise without my consent, without any proof of an oath or appointment to a real public office or agency, constitutes criminal identity theft as documented in:

Government Identity Theft, Form #05.046
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

Further, using false information return reports to unilaterally "elect" me into a public office without my consent is the implementation of the very thing we fought an entire revolution over that gave rise to the birth of our entire nation, according to Thomas Jefferson, a famous founding father:

"He has erected a multitude of New Offices, and sent hither swarms of Officers to harrass our people, and eat out their substance."
[Declaration of Independence, 1776; <https://www.archives.gov/founding-docs/declaration-transcript>]

If you continue to insist that EVERYONE is a public officer who works for you WITHOUT their consent, then maybe it's time for another revolution. You are engaging in criminal identity theft and human trafficking to do so.

*"Congress cannot authorize a **trade or business** [a public office, per 26 U.S.C. §7701(a)(26)] within a State in order to tax it."*
[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

Anyone using my absolutely owned private property and labor that is non-taxable is hereby put on notice of the terms of their use, which are documented in:

Injury Defense Franchise and Agreement, Form #06.027
<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

13.3 We don't need your consent to impose statutory CIVIL obligations upon you. You are our SLAVE, whether you want to be or not

STATEMENT:

1 We don't need your STINKING consent to impose civil statutory obligations upon you, such as those in the Internal Revenue
2 Code. You are our slave! Bend over, and lick the hands that feed you. Shut up, get on your knees, and get your KY Jelly
3 out.

4 **REBUTTAL:**

5 Slavery is unconstitutional EVERYWHERE In the country, including federal territory per the Thirteenth Amendment.
6 Taxation of labor without the consent of the subject is slavery.

7 *"It is not open to doubt that Congress may enforce the 13th Amendment by direct legislation,
8 punishing the holding of a person in slavery or in involuntary servitude except as a punishment for
9 crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and
10 punishing one who holds another in that condition of involuntary servitude. This legislation is not
11 limited to the territories or other parts of the strictly national domain, but is operative in the states
12 and wherever the sovereignty of the United States extends. We entertain no doubt of the validity
13 of the legislation, or its applicability to the case of any person holding another in a state of peonage,
14 and this whether there be a municipal ordinance or state law sanctioning such holding. It operates
15 directly on every citizen of the Republic, wherever his residence may be."
16 [Clyatt v. United States, 197 U.S. 207; 25 S.Ct. 429; 49 L.Ed. 726 (1905)]*

17
18 *"That is does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary
19 servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary
20 servitude—a state of bondage; the ownership of mankind as a chattel, or at least the control of the
21 labor and services of one man for the benefit of another, and the absence of a legal right to the
22 disposal of his own person, property, and services. This amendment was said in the Slaughter House
23 Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously
24 known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade,
25 when they amounted to slavery or involuntary servitude and that the use of the word 'servitude' was
26 intended to prohibit the use of all forms of involuntary slavery, of whatever class or name."
27 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]*

28
29 *"Every man has a natural right to the fruits of his own labor, is generally admitted; and no other
30 person can rightfully deprive him of those fruits, and appropriate them against his will..."*
31 *[The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)]*

32 The above protections attach to HUMAN BEINGS, not fictional statutory creations of Congress. The civil statutory income
33 tax is imposed in 26 C.F.R. §1.1-1 upon "citizens", "residents", and "nonresident aliens". These parties, therefore, must
34 satisfy one or more of the following criteria in order to NOT violate the provisions of the Thirteenth Amendment:

- 35 1. Private artificial entities or fictions of law not protected by the Thirteenth Amendment.
36 2. Otherwise private humans consenting to engage in a VOLUNTARY excise taxable activity sanctioned by the
37 constitution. Engaging in a public office, for instance, would be such a privilege.

38 As far as "human beings" protected by the constitution, item 2 above is the only method by which a human being protected
39 by the Thirteenth Amendment can be subjected to the income tax. Since the act of occupying such an office is voluntary,
40 then the tax is voluntary.

41 The parties made "liable to", not "liable for" the income tax in 26 C.F.R. §1.1-1, since they would be equated with human
42 beings by the ordinary reader, must therefore be fictions of law engaged in voluntary privileged activities that are avoidable.
43 These people VOLUNTEER for income tax as described in the following:

<p><u>How State Nationals Volunteer to Pay Income Tax, Form #08.024</u> <u>https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf</u></p>

Consequently, the “citizens”, “residents”, “nonresident aliens”, and “persons” subject to civil enforcement in 26 U.S.C. §6671(b) and criminal enforcement in 26 U.S.C. §7343 must be VOLUNTEERS serving as fictional offices are agents of the national government and receiving payments from the “United States” federal corporation. The income tax therefore behaves in essence as a RENTAL fee or charge for the use of property of the national government, because the OFFICE subject to tax is a creation of, and property of its creator, Uncle Sam.

A frequent rebuttal to our claims so far is the following:

“A tax is not regarded as a debt in the ordinary sense of that term, for the reason that a tax does not depend upon the consent of the taxpayer and there is no express or implied contract to pay taxes. Taxes are not contracts between party and party, either express or implied; but they are the positive acts of the government, through its various agents, binding upon the inhabitants, and to the making and enforcing of which their personal consent individually is not required.”
[Cooley, *Law of Taxation*, Fourth Edition, pp. 88-89]

The above is a deception at best and a LIE at worst. A “taxpayer” is legally defined as a person liable, and it is true that for such a person, taxes are not consensual and in no way “voluntary”. HOWEVER, the choice about whether one wishes to BECOME a “taxpayer” as legally defined in 26 U.S.C. §7701(a)(14) is based on domicile and the excise taxable activities one voluntarily engages in, both of which in fact ARE voluntary actions and choices. By their careful choice of words, they have misrepresented the truth so they could get into your pocket. What else would you expect of greedy LIARS, I mean “lawyers”? We would also like to take this opportunity to clarify for whom taxes are “voluntary” in order to further clarify the title of this document:

1. Income taxes under I.R.C. Subtitle A are not voluntary for “taxpayers”.
2. Income taxes under I.R.C. Subtitle A are not voluntary for everyone, because some subset of everyone are “taxpayers”.
3. Income taxes under I.R.C. Subtitle A are voluntary for those who are “nontaxpayers”, who we define here as those persons who are NOT the “taxpayer” defined in 26 U.S.C. §§7701(a)(14) and 1313.

“Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law.”
[*Economy Plumbing & Heating v. U.S.*, 470 F.2d. 585 (1972)]

Some other points to consider about this “Raw Deal” protection racket scam:

1. You can’t be a statutory “citizen” or a “resident” without having a legally enforceable right to protection.
2. Since the government won’t enforce the rendering of the ONLY consideration required to make you a “citizen” or a “resident”, then the protection contract is unenforceable and technically, you can’t lawfully therefore call yourself a “citizen”.
3. Since you can’t be a member of a “state” without being a “citizen”, then technically, there is no de jure “state”, no de jure government that serves this “state”, and no “United States”. It’s just “US”, friends, cause there ain’t no “U.S.”!
4. The implication is that your government has legally abandoned you and you are an orphan, because they didn’t complete their half of the protection contract bargain. Without a government, God is back in charge. The Bible says He owns the earth anyway, which leaves us as “nonresidents” and “transient foreigners” in respect to any jurisdiction that claims to be a “government” because we know they’re lying.
5. The Bible says of this “Raw Deal” the following: You’ve been HAD, folks!

For thus says the LORD: “ You have sold yourselves for nothing, And you shall be redeemed without money.”
[Isaiah 52:3, Bible, NKJV]

13.4 What part of “any person” do you not understand?

STATEMENT:

The imposes duties upon “any person”:

26 U.S.C. §6700 - Promoting abusive tax shelters, etc.

Any person who [does bad stuff] shall pay, with respect to each activity described in paragraph (1), a penalty equal to \$1,000 or, if the person establishes that it is lesser, 100 percent of the gross income derived (or to be derived) by such person from such activity. For purposes of the preceding sentence, activities described in paragraph (1)(A) with respect to each entity or arrangement shall be treated as a separate activity and participation in each sale described in paragraph (1)(B) shall be so treated. Notwithstanding the first sentence, if an activity with respect to which a penalty imposed under this subsection involves a statement described in paragraph (2)(A), the amount of the penalty shall be equal to 50 percent of the gross income derived (or to be derived) from such activity by the person on which the penalty is imposed.

26 U.S.C. §7202 Willful failure to collect or pay over tax

Any person required under this title to collect, account for, and pay over any tax imposed by this title who willfully fails to collect or truthfully account for and pay over such tax shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.

REBUTTAL:

Prove that "any person" includes non-consenting humans protected by the Constitution who do not satisfy any of the following criteria in relation to the statutory geographical "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10):

1. A physical presence in that place. The status would be under the COMMON law. Common law is based on physical location of people on land rather than their statutory status.
2. CONSENSUALLY doing business in that place. The status would be under the common law. See the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 and International Shoe Co. v. Washington, 326 U.S. 310 (1945).
3. A CONSENSUAL domicile in that place. This would be a status under the civil statutes of that place. See Federal Rule of Civil Procedure 17(a). See also Form #05.002.
4. CONSENSUALLY representing an artificial entity (a legal fiction) that has a domicile in that place. 3. This would be a status under the civil statutes of that place. See Federal Rule of Civil Procedure 17(b).
5. Consenting to a civil status under the laws of that place. Anything done consensually cannot form the basis for an injury in a court of law. Such consent is usually manifested by filling out a government form identifying yourself with a specific statutory status, such as a Form W-4, Form 1040, driver license application, etc. This is covered in:

Avoiding Traps in Government Forms Course, Form #12.023

<https://sedm.org/Forms/FormIndex.htm>

Justice itself requires that they must be left alone and not enforced against if they have produced not injury. If they are not left alone, its stalking and slavery.

PAULSEN, *ETHICS* (Thilly's translation), chap. 9.

"Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the lives and interests of others, and, as far as possible, hinders such interference on the part of others. This virtue springs from the individual's respect for his fellows as ends in themselves and as his co equals. The different spheres of interests may be roughly classified as follows: body and life; the family, or the extended individual life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or the possibility of fashioning one's life as an end in itself. The law defends these different spheres, thus giving rise to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To violate the rights, to interfere with the interests of others, is injustice. All injustice is ultimately directed against the life of the neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the individual's own life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong yourself, and permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and protect the right."
[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2]

"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)]

"Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until it be obtained, or until liberty be lost in the pursuit."
[James Madison, *The Federalist* No. 51 (1788)]

Statutory "person" does not include ALL PEOPLE or even ALL HUMAN BEINGS.

"The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27 N.J.L. 499; People v. Merrill, 2 Park.Crim.Rep. 590, 596. Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed.
[*American Banana Co. v. U.S. Fruit*, [213 U.S. 347](#) at 357-358]

Prove that I'm representing the fiction called "person" with civil statutory obligations without my consent and without instituting slavery. Or produce evidence of consent to occupy the office of a statutory fiction with such civil statutory obligations. "YOU" does not necessarily equal ME. Who are you talking to? A human or a fiction?

"Quando duo juro concurrunt in und person, aequum est ac si essent in diversis. When two rights concur in one person, it is the same as if they were in two separate persons. 4 Co. 118.
[*Bouvier's Maxims of Law*, 1856,
<https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm/>]

And who empowered you to make such determination against people who owe you NOTHING and who don't work for you? I didn't and I don't have a domicile or represent an office you own that allows you to do it either. You're not my judge if I'm off duty from the fiction Caesar created. Only God is my judge when I am on duty as his servant

If not even the courts can make such determination under 28 U.S.C. §2201, then what gives YOU that right to either make such a determination of to act AS IF I have such status?

Duties and the corresponding rights they create on your part are property. You can't demand property without paying for it. Where is my payment? I don't work for free. And I have a right to set the price of my services. Unless of course you think I'm your slave? Is that what you mean?

Thief or slavemaster. Which role are you assuming now in relation to me? And if you wouldn't treat your EQUAL neighbor that way, why do you claim the authority to do it to ME?

More on the subject of this section:

1. [Lawfully Avoiding Government Obligations](#), Form #12.040
<https://sedm.org/LibertyU/AvoidGovernmentObligations.pdf>
2. [Proof of Claim: Your Main Defense Against Government Greed and Corruption](#), Form #09.074
<https://sedm.org/Forms/09-Procs/ProofOfClaim.pdf>

1 3. Policy Document: IRS Fraud and Deception About the Statutory Word "Person", Form #08.023
2 <https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>

3 **13.5 Your challenge includes no facts**

4 The facts stated are that:

- 5 1. I was on land protected by the constitution at the time of either earning the money alleged to be taxable or at the time
- 6 illegal enforcement was attempted.
- 7 2. I have not consented to surrender constitutional protections, and
- 8 3. That the constitution protects private property and natural rights.

9 Land is physical. Location is physical. Consent is express. These things are all factual. Location and territorial jurisdiction
10 is a matter of fact, not law, according to the U.S. Attorney Manual. It can only be decided by a jury, not a judge:

Criminal Resource Manual, Section 666: Proof of Territorial Jurisdiction, U.S. Department of Justice
<https://www.justice.gov/archives/jm/criminal-resource-manual-666-proof-territorial-jurisdiction>

11 When and how was consent produced? Requires evidence.

12 *"Quod meum est sine me auferri non potest. What is mine cannot be taken away without my consent.*
13 *Jenk. Cent. 251. Sed vide Eminent Domain."*
14 *[Bouvier's Maxims of Law, 1856;*
15 <https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>*]*

16 The only way around this is that its not a HUMAN who is the target of enforcement, its an office or fiction. If it's a fiction,
17 I must consent to that office or to represent the fiction for the enforcement to apply to me WHILE ON DUTY as said fiction.
18 The office or fiction has no constitutional rights and thus cannot be injured by a constitutional tort, except under rules set by
19 the creator of the fiction.

20 If you want to assert that I can be "TREATED AS IF" I'm a fiction such as STATUTORY "citizen", "resident", "nonresident
21 alien", or "person" without demonstrating consent, its criminal identity theft and slavery as documented in:

Government Identity Theft, Form #05.046
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

22 I certify under penalty of perjury that I never knowingly consented to represent a privileged fiction such as "citizen",
23 "resident", "nonresident alien", or "person" and God forbids me to do so. I'm on duty now as His representative under the
24 delegated authority of His holy law. That law says I can't serve two masters simultaneously: God and Caesar (as his PAGAN
25 fiction). See:

Delegation of Authority from God to Christians, Form #13.007
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf>

26 Any attempt to violate my religious beliefs by compelling me to represent Caesar instead of God is a violation of the First
27 Amendment and the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B. See TANZIN et al. v. TANVIR et al. No.
28 19–71, Decided Dec. 10, 2020, U.S. Supreme Court.

29 **13.6 It does not matter where you were when you incurred the tax liability you failed to pay**

30 It DOES matter where I am or was at the time of earning money or being injured by illegal collection. The constitution is
31 TERRITORIAL. Its applicability and the territorial jurisdiction that gives rise to it is a matter of FACT, not LAW. That's
32 why it calls ITSELF "the law of the LAND", not "the law of the CIVIL STATUS or OFFICES of the people ON the land".
33 The ability to exercise offices or fictions is territorial under 4 U.S.C. §72.

1 It DOES matter where I was at the time of earning the money allegedly subject to tax, because that determines if I was protected
2 by the constitution or if I could lawfully exercise the office or fiction you claim has the liability. Congress has not
3 EXPRESSLY authorized offices or the fictions that they represent outside the District of Columbia for tax purposes. Thus,
4 they are limited to DC per 4 U.S.C. §72.

5 These are all FACTUAL issues to be decided by a jury, not LEGAL issues to be decided by a judge.

6 Yes, the income tax, per the U.S. Supreme Court, is NON-GEOGRAPHICAL:

7 *“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the*
8 *original record, replevin, brought in the circuit court for the District of Columbia to try the right of*
9 *Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It*
10 *was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260]*
11 *for the states; in the other as a local legislature for the District of Columbia. In the latter character,*
12 *it was admitted that the power of levying direct taxes might be exercised, but for District purposes*
13 *only, as a state legislature might tax for state purposes; but that it could not legislate for the District*
14 *under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which*
15 *'shall be uniform throughout the United States,' inasmuch as the District was no part of the United*
16 *States [described in the Constitution]. It was held that the grant of this power was a general one*
17 *without limitation as to place, and consequently extended to all places over which the government*
18 *extends;* and that it extended to the District of Columbia as a constituent part of the United States.
19 The fact that art. 1, 2, declares that 'representatives and direct taxes shall be apportioned among
20 the several states . . . according to their respective numbers' furnished a standard by which taxes
21 were apportioned, but not to exempt any part of the country from their operation. 'The words used
22 do not mean that direct taxes shall be imposed on states only which are represented, or shall be
23 apportioned to representatives; but that direct taxation, in its application to states, shall be
24 apportioned to numbers.' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to
25 the census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it
26 its just and equal share of the burden, with the same accuracy as on the respective states. If the tax
27 be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion to the
28 census or enumeration referred to.' It was further held that the words of the 9th section did not 'in
29 terms require that the system of direct taxation, when resorted to, shall be extended to the territories,
30 as the words of the 2d section require that it shall be extended to all the states. They therefore may,
31 without violence, be understood to give a rule when the territories shall be taxed, without imposing
32 the necessity of taxing them.'"
33 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

34 The tax is therefore a tax upon “the government” and extends wherever the GOVERNMENT extends. Offices of the
35 government can theoretically extend ANYWHERE, but they are geographically limited to the District of Columbia per 4
36 U.S.C. §72, unless EXPRESSLY EXTENDED elsewhere. This is because it is a tax upon people in the following three
37 groups, who are the only proper target of tax enforcement per the Federal Register Act and Administrative Procedure Act.
38 All of these groups are officers of the government in one fashion or another:

- 39 1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1) .
40 2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C.](#)
41 [§553](#)(a)(2) .
42 3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

43 The GEOGRAPHICAL definition of “United States” in 26 U.S.C. §7701(a)(9) and (a)(10) acknowledges this by limiting the
44 “United States” to the District of Columbia. So the GEOGRAPHICAL issues are:

- 45 1. Was I standing on land protected by the Constitution at the time of either earning the money alleged to be subject to tax
46 or when the illegal enforcement against my property occurred?
47 2. Has Congress “expressly extended” the office or fiction subject to the excise tax upon public offices (called “trade or
48 busines” in 26 U.S.C. §7701(a)(26)) as required by 4 U.S.C. §72 to the SPECIFIC land within the exclusive jurisdiction
49 of a constitutional state that:
50 2.1. I was occupying at the time of receiving the earning allegedly subject to tax or
51 2.2. At the time I was subjected to illegal enforcement activity?
52 3. If they have NOT expressly extended the offices subject to tax, then does this enforcement represent an “invasion” in a
53 commercial sense within the meaning of Article 4, Section 4 of the constitution?

- 1 4. Do I lawfully occupy the office or fiction subject to enforcement in this case?
2 5. In spite of the above, by what authority does Congress institute an excise tax upon federal officers within the exclusive
3 jurisdiction of a Constitutional state if the U.S. Supreme Court held after the FIRST income tax that Congress may not
4 do so?

5 “Congress cannot authorize a **trade or business** within a State in order to tax it.”
6 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

7 For further information on this section, see:

<p><i>Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union</i>, Form #05.045 https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf</p>

8

14 Admissions for IRS Representative to Answer On the Record

"For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God."
[1 Peter 2:15-17, Bible, NKJV]

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that reasonable notice is a fundamental requirement of due process of law.

"It is sufficient to say that there are certain immutable principles of justice which inhere in the very idea of free government which no member of the Union may disregard, as that no man shall be condemned in his person or property without due notice and an opportunity of being heard in his own defense."
[Holden v. Hardy, [169 U.S. 366](#) (1898)]

YOUR ANSWER (circle one): Admit/Deny

2. Admit that the "due notice" is required before a man's property may be seized to enforce any provision of any law or contract.

For more than a century, the central meaning of procedural due process has been clear: "Parties whose rights are to be affected are entitled to be heard; and in order that they may enjoy that right, they must first be notified." Baldwin v. Hale, 1 Wall. 223, 233. See Windsor v. McVeigh, 93 U.S. 274; Hovey v. Elliott, 167 U.S. 409; Grannis v. Ordean, 234 U.S. 385. It is equally fundamental that the right to notice and an opportunity to be heard "must be granted at a meaningful time and in a meaningful manner." Armstrong v. Manzo, 380 U.S. 545, 552.

[. . .]

The constitutional right to be heard is a basic aspect of the duty of government to follow a fair process of decisionmaking when it acts to deprive a person of his possessions. The purpose of this requirement is not [407 U.S. 81] only to ensure abstract fair play to the individual. Its purpose, more particularly, is to protect his use and possession of property from arbitrary encroachment -- to minimize substantively unfair or mistaken deprivations of property, a danger that is especially great when the State seizes goods simply upon the application of and for the benefit of a private party. So viewed, the prohibition against the deprivation of property without due process of law reflects the high value, embedded in our constitutional and political history, that we place on a person's right to enjoy what is his, free of governmental interference. See Lynch v. Household Finance Corp., 405 U.S. 538, 552.

The requirement of notice and an opportunity to be heard raises no impenetrable barrier to the taking of a person's possessions. But the fair process of decisionmaking that it guarantees works, by itself, to protect against arbitrary deprivation of property. For when a person has an opportunity to speak up in his own defense, and when the State must listen to what he has to say, substantively unfair and simply mistaken deprivations of property interests can be prevented. It has long been recognized that

1 fairness can rarely be obtained by secret, one-sided determination of facts
2 decisive of rights. . . . [And n]o better instrument has been devised for arriving
3 at truth than to give a person in jeopardy of serious loss notice of the case against
4 him and opportunity to meet it.

5 *Joint Ant-Fascist Refugee Committee v. McGrath*, 341 U.S. 123, 170-172 (Frankfurter, J.,
6 concurring).

7 If the right to notice and a hearing is to serve its full purpose, then, it is clear that it must be granted
8 at a time when the deprivation can still be prevented. At a later hearing, an individual's possessions
9 can be returned to him if they were unfairly or mistakenly taken in the first place. Damages may
10 even be [407 U.S. 82] awarded to him for the wrongful deprivation. But no later hearing and no
11 damage award can undo the fact that the arbitrary taking that was subject to the right of procedural
12 due process has already occurred. "This Court has not . . . embraced the general proposition that a
13 wrong may be done if it can be undone." *Stanley v. Illinois*, 405 U.S. 645, 647.

14 This is no new principle of constitutional law. The right to a prior hearing has long been recognized
15 by this Court under the Fourteenth and Fifth Amendments. Although the Court has held that due
16 process tolerates variances in the form of a hearing "appropriate to the nature of the case," *Mullane*
17 *v. Central Hanover Tr. Co.*, 339 U.S. 306, 313, and "depending upon the importance of the interests
18 involved and the nature of the subsequent proceedings [if any]," *Boddie v. Connecticut*, 401 U.S.
19 371, 378, the Court has traditionally insisted that, whatever its form, opportunity for that hearing
20 must be provided before the deprivation at issue takes effect. E.g., *Bell v. Burson*, 402 U.S. 535, 542;
21 *Wisconsin v. Constantineau*, 400 U.S. 433, 437; *Goldberg v. Kelly*, 397 U.S. 254; *Armstrong v.*
22 *Manzo*, 380 U.S. at 551; *Mullane v. Central Hanover Tr. Co.*, *supra*, at 313; *Opp Cotton Mills v.*
23 *Administrator*, 312 U.S. 126, 152-153; *United States v. Illinois Central R. Co.*, 291 U.S. 457, 463;
24 *Londoner v. City & County of Denver*, 210 U.S. 373, 385-386. See *In re Ruffalo*, 390 U.S. 544, 550-
25 551.

26 That the hearing required by due process is subject to waiver, and is not fixed
27 in form does not affect its root requirement that an individual be given a
28 opportunity for a hearing before he is deprived of any significant property
29 interest, except for extraordinary situations where some valid governmental
30 interest is at stake that justifies postponing the hearing until after the event.

31 *Boddie v. Connecticut*, *supra*, at 379-379 (emphasis in original). [407 U.S. 83]

32 [*Fuentes v. Shevin*, [407 U.S. 67](#), 80 (1972) (quoting *Baldwin v. Hale*, 1 Wall. 223, 233 (1864);
33 *Armstrong v. Manzo*, 380 U.S. 545, 552 (1965))]

34 YOUR ANSWER (circle one): Admit/Deny

- 35 3. Admit that failure to provide "reasonable notice" or "due notice" in advance of a government enforcement action that
36 adversely affects rights to life, liberty, and property may nullify the action and make the government enforcement agent
37 personally liable for violation of Constitutional rights.

38 "An elementary and fundamental requirement of due process in any proceeding which is to be
39 accorded finality is notice reasonably calculated, under all circumstances, to apprise interested
40 parties of the pendency of the action and afford them an opportunity to present their
41 objections." *Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306, 314 (1950). Without
42 proper prior notice to those who may be affected by a government decision, all other procedural
43 rights may be nullified. The exact contents of the notice required by due process will, of course, vary
44 with the circumstances.

45 [Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 214]

46
47 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)
48 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

49 (a)(1) [. . .] Except to the extent that a person has actual and timely notice of the terms thereof, a
50 person may not in any manner be required to resort to, or be adversely affected by, a matter required
51 to be published in the Federal Register and not so published. For the purpose of this paragraph,
52 matter reasonably available to the class of persons affected thereby is deemed published in the

Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.

YOUR ANSWER (circle one): Admit/Deny

4. Admit that in the case of persons domiciled in states of the Union, one method for providing “reasonable notice” is the requirement that any law having “general applicability and legal affect” MUST be published in the Federal Register.

TITLE 44 > CHAPTER 15 > § 1505
§ 1505. Documents to be published in Federal Register

(a) Proclamations and Executive Orders; Documents Having General Applicability and Legal Effect; Documents Required To Be Published by Congress. There shall be published in the Federal Register—

(1) Presidential proclamations and Executive orders, except those not having general applicability and legal effect or effective only against Federal agencies or persons in their capacity as officers, agents, or employees thereof;

(2) documents or classes of documents that the President may determine from time to time have general applicability and legal effect; and

(3) documents or classes of documents that may be required so to be published by Act of Congress.

For the purposes of this chapter every document or order which prescribes a penalty has general applicability and legal effect.

TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552
§ 552. Public information; agency rules, opinions, orders, records, and proceedings

(a) Each agency shall make available to the public information as follows:

(1) Each agency shall separately state and currently publish in the Federal Register for the guidance of the public—

(A) descriptions of its central and field organization and the established places at which, the employees (and in the case of a uniformed service, the members) from whom, and the methods whereby, the public may obtain information, make submittals or requests, or obtain decisions;

(B) statements of the general course and method by which its functions are channeled and determined, including the nature and requirements of all formal and informal procedures available;

(C) rules of procedure, descriptions of forms available or the places at which forms may be obtained, and instructions as to the scope and contents of all papers, reports, or examinations;

(D) substantive rules of general applicability adopted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the agency; and

(E) each amendment, revision, or repeal of the foregoing.

Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.

YOUR ANSWER (circle one): Admit/Deny

5. Admit no federal law may prescribe a penalty against the general public domiciled in states of the Union unless and until it has been published in the Federal Register as required by 44 U.S.C. §1505(a), 5 U.S.C. §553(a), and 5 U.S.C. §552(a).

YOUR ANSWER (circle one): Admit/Deny

6. Admit that [44 U.S.C. §1505](#)(a), [5 U.S.C. §553](#)(a) specifically exempt the following groups from the requirement for publication in the Federal Register of laws or regulations that prescribe a penalty (e.g.: result in some kind of enforcement action).

1. Federal agencies or persons in their capacity as officers, agents, or employees thereof. See [44 U.S.C. §1505](#)(a)(1).
2. A military or foreign affairs function of the United States. See [5 U.S.C. §553](#)(a)(1).
3. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. See [5 U.S.C. §553](#)(a)(2).

YOUR ANSWER (circle one): Admit/Deny

7. Admit that a person who is a member of one of the exempted groups or activities mentioned above does not enjoy the full protection of the Bill of Rights in the context of their employment duties with the federal government.

“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, [425 U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. O’Connor v. Ortega, [480 U.S. 709, 723](#) (1987) (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. Gardner v. Broderick, [497 U.S. 62, 95] [392 U.S. 273, 277](#) -278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. Connick v. Myers, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public Workers v. Mitchell, [330 U.S. 75, 101](#) (1947); Civil Service Comm’n v. Letter Carriers, [413 U.S. 548, 556](#) (1973); Broadrick v. Oklahoma, [413 U.S. 601, 616](#) -617 (1973).”
[Rutan v. Republican Party of Illinois, [497 U.S. 62](#) (1990)]

YOUR ANSWER (circle one): Admit/Deny

8. Admit that the reason why exempted groups may be penalized without the need for publication of statutes and/or implementing regulations published in the Federal Register is because they are members of the Executive Branch of the government, and are therefore subject to the direct command of Congress.

YOUR ANSWER (circle one): Admit/Deny

9. Admit that if all commands of the Congress to the Executive Branch required publication of the statute in the Federal Register by someone in the Executive Branch, or if every command had to be interpreted by the Executive Branch with an implementing regulation before Congress could enforce it, then the servant, which is the Executive Branch, would have a legal avenue to lawfully disobey the direct commands of Congress by refusing to either write an implementing regulation or refusing to publish the laws of Congress in the Federal Register.

YOUR ANSWER (circle one): Admit/Deny

10. Admit that all persons who are not members of the groups specifically exempted from the requirement for publication in the Federal Register mentioned in question 6 above may only lawfully become the target of an administrative agency enforcement action which prescribes a penalty if the statute sought to be enforced is published as required in the Federal Register.

YOUR ANSWER (circle one): Admit/Deny

11. Admit that all persons who are not members of the above groups specifically exempted from the requirement for publication in the Federal Register may only lawfully become the target of an administrative agency enforcement action which prescribes a penalty if the regulations sought to be enforced are published as required in the Federal Register.

YOUR ANSWER (circle one): Admit/Deny

12. Admit that any government official who is involved in any kind of law enforcement against persons domiciled in states of the Union who are not members of the exempted groups listed above must produce one of the following two things in order to demonstrate lawful enforcement authority and if he can't, he is violating rights:

- a. Evidence of publication in the Federal Register of the statutes and implementing regulations for the statute authorizing the enforcement action.

"...the Act's civil and criminal penalties attach only upon violation of the regulation promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...The Government urges that since only those who violate these regulations [not the Code] may incur civil or criminal penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad authorizing language of the statute, which are to be tested against the standards of the Fourth Amendment; and that when so tested they are valid [*Calif. Bankers Assoc. v. Shultz*, 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494]

"Although the relevant statute authorized the Secretary to impose such a duty, his implementing regulations did not do so. Therefore we held that there was no duty to disclose..." [*United States v. Murphy*, 809 F.2d. 142, 1431]

"...for federal tax purposes, federal regulations govern." [*Dodd v. United States*, 223 F.Supp. 785]

"Here the statute is not complete by itself, since it merely declares the range of its operation and leaves to its progeny the means to be utilized in the effectuation of its command. But it is the statute which creates the offense of the willful removal of the labels of origin and provides the punishment for violations. The regulations, on the other hand, prescribe the identifying language of the label itself, and assign the resulting tags to their respective geographical areas. Once promulgated, [361 U.S. 431, 438] these regulations, called for by the statute itself, have the force of law, and violations thereof incur criminal prosecutions, just as if all the details had been incorporated into the congressional language. The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other." [*U.S. v. Mersky*, 361 U.S. 431 (1960)]

- b. Evidence proving that the target of the enforcement action is a member of one of the groups specifically exempted from the requirement for publication of statutes and regulations in the Federal Register, as described in question 6 earlier, and against whom implementing regulations are therefore not required.

"Federal income tax regulations governing filing of income tax returns do not require Office of Management and Budget control numbers because requirement to file tax return is mandated by statute, not by regulation." [*U.S. v. Bartrug*, E.D.Va.1991, 777 F.Supp. 1290, affirmed 976 F.2d. 727, certiorari denied 113 S.Ct. 1659, 507 U.S. 1010, 123 L.Ed.2d. 278]

YOUR ANSWER (circle one): Admit/Deny

13. Admit that in the case of the person who submitted this form to the recipient, the government employee as the moving party in this case who is attempting an enforcement action against the submitter has not provided either of the two required forms of proof of jurisdiction mentioned above to the submitter.

TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 556
§ 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of decision

(d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof. Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion of irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence. The agency may, to the extent consistent with the interests of justice and the policy of the underlying statutes administered by the agency, consider a violation of section 557 (d) of this title sufficient grounds for a decision adverse to a party who has knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be

required for a full and true disclosure of the facts. In rule making or determining claims for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced thereby, adopt procedures for the submission of all or part of the evidence in written form.

YOUR ANSWER (circle one): Admit/Deny

14. Admit that in the case of the person who submitted this form to the recipient, the government employee as the moving party in this case who is attempting an enforcement action against the submitter positively and willfully REFUSES its legal duty to provide evidence of lawful jurisdiction before proceeding with the enforcement action it is attempting, and therefore is involved in willful deprivation of Constitutional rights of the submitter.

YOUR ANSWER (circle one): Admit/Deny

15. Admit that in the case of the Internal Revenue Code, all persons who are not members of the groups specifically exempted from the requirement for publication in the Federal Register mentioned in question 6 may *only* lawfully be the target of an administrative agency enforcement action which prescribes a penalty if the statute sought to be enforced has an implementing regulation.

26 C.F.R. §601.702(a)(2)(ii)
Effect of failure to publish.

Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register TA \s "Federal Register", such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.

YOUR ANSWER (circle one): Admit/Deny

16. Admit that none of the enforcement statutes of the Internal Revenue Code have been published in the Federal Register.

YOUR ANSWER (circle one): Admit/Deny

17. Admit that there are no implementing regulations published in the Federal Register for any of the enforcement provisions found in the Internal Revenue Code.

See and complete the table in Sections 5 and 6 above:

YOUR ANSWER (circle one): Admit/Deny

18. Admit that because none of the enforcement provisions of the Internal Revenue Code have been published in the Federal Register, the code may only prescribe a penalty against persons who are members of the groups specifically exempted from the requirement for publication in the Federal Register described in question #6 above.

YOUR ANSWER (circle one): Admit/Deny

19. Admit that for an enforceable contract to be formed and for rights to be forfeited in the context of that contract, there must be: 1. An offer; 2. Reasonable and explicit notice to all parties of all the terms and conditions arising out of the contract; 3. An acceptance of the fully disclosed terms and conditions; 4. Mutual consideration for both parties to the contract.

YOUR ANSWER (circle one): Admit/Deny

20. Admit that in the case of any contract or agreement between a private party and the government that adversely affects or waives a Constitutionally protected right must be intentional and fully informed:

"Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with sufficient awareness [reasonable notice] of the relevant circumstances and likely consequences."
[Brady v. U.S., 397 U.S. 742, at 749, 90 S.Ct. 1463 at 1i469 (1970)]

"The question of a waiver of a federally guaranteed constitutional right is, of course, a federal question controlled by federal law. There is a presumption against the waiver of constitutional rights, see, e.g. Glasser v. United States, 314 U.S. 60, 70-71, 86 L.Ed. 680, 699, 62 S.Ct. 457, and

for a waiver to be effective it must be clearly established that there was an 'intentional relinquishment or abandonment of a known right or privilege.' Johnson v. Zerbst, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357." [Brookhart v. Janis, 384 U.S. 1; 86 S.Ct. 1245; 16 L.Ed.2d. 314 (1966)]

YOUR ANSWER (circle one): Admit/Deny

21. Admit that the only reasonable way that a Constitutional right can be waived "knowingly and intelligently" is to fully disclose in the agreement or contract itself all of the rights that are individually being relinquished or surrendered and thereby give "reasonable notice" to all parties concerned of exactly what is being surrendered in exchange for the privilege or right being procured as a result of the contract or agreement.

YOUR ANSWER (circle one): Admit/Deny

22. Admit that it is a violation of Constitutionally protected rights for the government to "assume" or "presume" consent to a contract, agreement, or private law absent proof in writing of fully informed consent to all of its provisions.

YOUR ANSWER (circle one): Admit/Deny

23. Admit that a contract entered into under the influence of duress is voidable but not void.

"An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.¹ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,² and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.³ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.⁴"
[American Jurisprudence 2d, Duress, Section 21]

YOUR ANSWER (circle one): Admit/Deny

24. Admit that if any terms or conditions of a contract or agreement are deliberately and knowingly concealed by one or more of the parties to the agreement at the time consent is provided by the other parties, and if the terms concealed are material to the benefits or consent provided, then constructive fraud has occurred which may render the contract void and unenforceable.

Unquestionably, the concealment of material facts that one is, under the circumstances, bound to disclose may constitute actionable fraud. 3 Indeed, one of the fundamental tenets of the Anglo-American law of fraud is that fraud may be committed by a suppression of the truth (suppressio veri) as well as by the suggestion of falsehood (suggestio falsi). 4 It is, therefore, equally competent for a court to relieve against fraud whether it is committed by suppression of the truth—that is, by concealment—or by suggestion of falsehood. 5

[...]

Where failure to disclose a material fact is calculated to induce a false belief, the distinction between concealment and affirmative misrepresentation is tenuous. Both are fraudulent. 11 An active concealment has the same force and effect as a representation which is positive in form. 12 The one acts negatively, the other positively; both are calculated, in different ways, to produce the same result. 13 The former, as well as the latter, is a violation of the principles of good faith. It proceeds

¹ Brown v Pierce, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134

² Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S Ct 85.

³ Faske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v Unicume, 142 Or 416, 20 P2d 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

⁴ Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

from the same motives and is attended with the same consequences; 14 and the deception and injury may be as great in the one case as in the other.
[37 Am.Jur.2d, Fraud and Deceit, §144 (1999)]

“Fraud vitiates every transaction and all contracts. Indeed, the principle is often stated, in broad and sweeping language, that fraud destroys the validity of everything into which it enters, and that it vitiates the most solemn contracts, documents, and even judgments. 8 Fraud, as it is sometimes said, vitiates every act, which statement embodies a thoroughly sound doctrine when it is properly applied to the subject matter in controversy and to the parties thereto and in a proper forum. As a general rule, fraud will vitiate a contract notwithstanding that it contains a provision to the effect that no representations have been made as an inducement to enter into it, or that either party shall be bound by any representation not contained therein, or a similar provision attempting to nullify extraneous representations. Such provisions do not, in most jurisdictions, preclude a charge of fraud based on oral representations.”
[37 Am.Jur.2d, Fraud and Deceit, §144 (1999)]

YOUR ANSWER (circle one): Admit/Deny

25. Admit that the existence of fiduciary duty on the part of the party who concealed the facts gives rise not only to standing to sue for breach of fiduciary duty, but also to standing to ask for “estoppel in pais” or “equitable estoppel” against the fiduciary who instituted the breach:

“Silence is a species of conduct, and constitutes an implied representation of the existence of the state of facts in question, and the estoppel is accordingly a species of estoppel by misrepresentation. When silence is of such a character and under such circumstances that it would become a fraud upon the other party to permit the party who has kept silent to deny what his silence has induced the other to believe and act upon, it will operate as an estoppel.”
[Carmin v. Bowen, 64 A. 932 (1906)]

“Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where, because of something which he has done or omitted to do, a party is denied the right to plead or prove an otherwise important fact. 2 The term has also been variously defined, frequently by pointing out one or more of the elements of, or prerequisites to, 3 the application of the doctrine or the situations in which the doctrine is urged. 4 The most comprehensive definition of equitable estoppel or estoppel in pais is that it is the principle by which a party who knows or should know the truth is absolutely precluded, both at law and in equity, from denying, or asserting the contrary of, any material fact which, by his words or conduct, affirmative or negative, intentionally or through culpable negligence, he has induced another, who was excusably ignorant of the true facts and who had a right to rely upon such words or conduct, to believe and act upon them thereby, as a consequence reasonably to be anticipated, changing his position in such a way that he would suffer injury if such denial or contrary assertion was allowed. 5 In the final analysis, however, an equitable estoppel rests upon the facts and circumstances of the particular case in which it is urged, 6 considered in the framework of the elements, requisites, and grounds of equitable estoppel, 7 and consequently, any attempted definition usually amounts to no more than a declaration of an estoppel under those facts and circumstances. 8 The cases themselves must be looked to and applied by way of analogy rather than rule. 9”
[American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature]

“The doctrine of estoppel is based upon the grounds of public policy, fair dealing, good faith, and justice, and its purpose is to forbid one to speak against his own act, representations, or commitments to the injury of one to whom they were directed and who reasonably relied thereon. 11 The doctrine of estoppel springs from equitable principles and the equities in the case. 12 It is designed to aid the law in the administration of justice where without its aid injustice might result. 13 Thus, the doctrine of equitable estoppel or estoppel in pais is founded upon principles of morality and fair dealing and is intended to subserve the ends of justice. 14 It always presupposes error on one side and fault or fraud upon the other and some defect of which it would be inequitable for the party against whom the doctrine is asserted to take advantage. 15 It concludes the truth in order to prevent fraud and falsehood and imposes silence on a party only when in conscience and honesty he should not be allowed to speak. 16

The proper function of equitable estoppel is the prevention of fraud, actual or constructive, and the doctrine should always be so applied as to promote the ends of justice and accomplish that which ought to be done between man and man. 18 Such an estoppel cannot arise against a party except when justice to the rights of others demands it 19 and when to refuse it would be inequitable. 20 The doctrine of estoppel should be applied cautiously and only when equity clearly requires it to be done. 1 Hence, in determining the application of the doctrine, the counterequities of the parties are entitled to due consideration. 2 It is available only in defense of a legal or equitable right or claim made in good faith and can never be asserted to uphold crime, fraud, injustice, or wrong of any character. 3 Estoppel is to be applied against wrongdoers, not against the victim of a wrong, 4 although estoppel is never employed as a means of inflicting punishment for an unlawful or wrongful act. 5”

[American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose]

YOUR ANSWER (circle one): Admit/Deny

26. Admit that “public officers”, including all federal employees, have a fiduciary duty to the public as trustees of the public trust.

“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer. ⁵ Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts. ⁶ That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves. ⁷ and owes a fiduciary duty to the public. ⁸ It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual. ⁹ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy. ¹⁰”

[63C Am.Jur.2d, Public Officers and Employees, §247 (1999)]

“Fraud in its elementary common law sense of deceit -- and this is one of the meanings that fraud bears [483 U.S. 372] in the statute, see *United States v. Dial*, 757 F.2d. 163, 168 (7th Cir.1985) -- includes the deliberate concealment of material information in a setting of fiduciary obligation. A public official is a fiduciary toward the public, including, in the case of a judge, the litigants who appear before him, and if he deliberately conceals material information from them, he is guilty of fraud. When a judge is busily soliciting loans from counsel to one party, and not telling the opposing counsel (let alone the public), he is concealing material information in violation of his fiduciary obligations.”

[*McNally v. United States*, 483 U.S. 350 (1987)]

YOUR ANSWER (circle one): Admit/Deny

27. Admit that even though “citizens” are required to know the law, the requirement to know the law does NOT waive or otherwise satisfy the requirement for “reasonable notice” in the case of any contract or arrangement with the government that might adversely affect a Constitutionally protected right.

⁵ State ex rel. *Nagle v Sullivan*, 98 Mont 425, 40 P2d 995, 99 ALR 321; *Jersey City v Hague*, 18 N.J. 584, 115 A.2d. 8.

⁶ *Georgia Dep't of Human Resources v Sistrunk*, 249 Ga 543, 291 S.E.2d. 524. A public official is held in public trust. *Madlener v Finley* (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

⁷ *Chicago Park Dist. v Kenroy, Inc.*, 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

⁸ *United States v Holzer* (CA7 Ill) 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed.2d. 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108 S Ct 2022 and (criticized on other grounds by *United States v Osser* (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in *United States v Little* (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in *United States v Boylan* (CA1 Mass) 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁹ *Chicago ex rel. Cohen v Keane*, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

¹⁰ *Indiana State Ethics Comm'n v Nelson* (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 "Every citizen of the United States is supposed to know the law. . ."
2 [Floyd Acceptances, [7 Wall. \(74 U.S. 169\) 666](#) (1869)]

3 "Every man is supposed to know the law. A party who makes a contract with an officer [of the
4 government] without having it reduced to writing is knowingly accessory to a violation of duty on
5 his part. Such a party aids in the violation of the law."
6 [Clark v. United States, [95 U.S. 539](#) (1877)]

7 YOUR ANSWER (circle one): Admit/Deny

- 8 28. Admit that in the case of Social Security, the payment of benefits is not a contractual obligation to the government, and
9 that therefore, there are no benefits or rights to benefits accruing by virtue of participating in the program and no
10 "consideration" in the sense of a true contract:

11 "... railroad benefits, like social security benefits, are not contractual and may be altered or even
12 eliminated at any time."
13 [United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)]

14 "We must conclude that a person covered by the Act has not such a right in benefit payments...
15 This is not to say, however, that Congress may exercise its power to modify the statutory scheme free
16 of all constitutional restraint."
17 [Flemming vs Nestor, 363 U.S. 603 (1960)]

18 YOUR ANSWER (circle one): Admit/Deny

- 19 29. Admit that a contract that does not convey mutual consideration to all parties is unenforceable and void against those
20 parties that received no consideration.

21 YOUR ANSWER (circle one): Admit/Deny

22 **Affirmation:**

23 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
24 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
25 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
26 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
27 necessarily lower federal courts.

28 Name (print):_____

29 Signature:_____

30 Date:_____

31 Witness name (print):_____

32 Witness Signature:_____

33 Witness Date:_____

15 Resources for Further Research

The following authorities are provided for further reading and research on the subject of this document:

1. Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>
2. Challenging Jurisdiction Worksheet, Form #09.082 -a generalized version of this document for use in any and all federal enforcement activities.
<https://sedm.org/Forms/09-Procs/ChalJurWorksheet.pdf>
3. Federal Enforcement Authority Within Constitutional States of the Union, Form #05.032
<https://sedm.org/product/federal-enforcement-authority-within-states-of-the-union-form-05-032/>
4. Tax Form Attachment, Form #04.202-this document is incorporated by reference into any and all forms or evidence submitted by me to any government relating to income taxation for the past, present, or future. This prevents false presumptions about the meaning of terms on all such forms that would prejudice constitutional rights.
<https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>
5. Separation Between Public and Private Course, Form #12.025-the main purpose of establishing government is the protection of PRIVATE property and PRIVATE rights. The first step in this process is to prevent such property and rights from being converted to PUBLIC property or PUBLIC rights. The purpose of income taxation is the OPPOSITE: to covert PRIVATE property to PUBLIC property.¹¹ Thus, this function cannot be a governmental function but a private, for profit ANTI-GOVERNMENTAL function.
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
6. Flawed Tax Arguments to Avoid, Form #08.004, Section 8-common flawed GOVERNMENT tax arguments rebutted and which therefore may NOT be used to attack this document.
<https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>
7. Origins and Authority of the Internal Revenue Service, Form #05.005-proves that the IRS has NO LEGISLATIVE AUTHORITY to even exist, and is a private debt collector, most likely for the equally private Federal Reserve counterfeiting franchise.
<https://sedm.org/Forms/05-MemLaw/OrigAuthIRS.pdf>
8. Using the Laws of Property to Respond to a Federal or State Tax Collection Notice, Form #14.015
<https://sedm.org/using-the-laws-of-property-to-respond-to-a-federal-or-state-tax-collection-notice/>
9. Test for Federal Tax Professionals, Form #03.009
<https://sedm.org/Forms/03-Discovery/TestForFedTaxProfessionals.pdf>
10. Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404
<https://sedm.org/product/why-the-federal-income-tax-is-limited-to-federal-territories-federal-possession-and-federal-enclaves-within-the-states-form-04-404/>

¹¹ See: Flawed Tax Arguments to Avoid, Form #08.004, Section 6; <https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>.