

# ***NOTICE OF PSEUDONYM USE AND UNRELIABLE TAX RECORDS FORM INSTRUCTIONS***

Last revised: 9-23-2007

Source: <http://sedm.org>

## **1. PURPOSE OF THIS FORM**

### **1.1. IRS agents routinely:**

- 1.1.1. Use what are called “pseudonyms”, which are false names that do not correspond with their legal birthname or the name on their state issued identification.
- 1.1.2. Use false social security numbers.
- 1.1.3. Using PO boxes for their mailing address rather than the real work address where they can be personally served if they violate your rights.
- 1.1.4. Use ID containing their false pseudonames.
- 1.1.5. When talking on the phone to their 800 support number, they use only their first name and an agent number.

### **1.2. The authority for using pseudonyms and pseudo numbers and pseudo ID as described above is described in:**

#### **1.2.1. IRS Internal Revenue Manual, Section 1.2.4:**

<http://www.irs.gov/irm/part1/ch02s06.html>

#### **1.2.2. IRS Restructuring and Reform Act of 1998, Pub.L. 105-206, Title III, Section 3706, July 22, 1998, 112 Stat. 778:**

<http://fanguardian.org/Publications/IRSRA98/IRSReformAct.pdf>

#### **1.2.3. Dept. of Justice Criminal Tax Manual, Section 40.01**

<http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm#40.01>

### **1.3. The purpose of promoting anonymity on the part of government agents seems to be to promote literally PIRACY. The purpose of this memorandum is to PREVENT it:**

#### **1.3.1. Alleged public officer/agents/employees not legally identifying themselves when confronting someone as a private human being, are they acting as pirates/privateers on a legal point of view, other than personal gain?**

#### **1.3.2. Considered that:**

##### **1.3.2.1. The following Maxim of Laws (Black's Law 4th Edition) states:**

1.3.2.1.1. Pirata est hostis humani generis. A pirate is an enemy of the human race.

1.3.2.1.2. A piratis aut latronibus capti liberi permanent. Those captured by pirates or robbers remain free.

1.3.2.1.3. A piratis et latronibus capta dominium non mutant. Things captured by pirates or robbers do not change their ownership.

1.3.2.1.4. Hostes sunt qui nobis vel quibus nos bellum decernimus; caeteri proditores vel praedones sunt. Enemies are those on whom we declare war, or who declare it against us; all others are traitors or pirates.

##### **1.3.2.2. The Constitution of united States of America states:**

1.3.2.2.1. Article 1, Section 8, Clause 10 says “To define and punish Piracies and Felonies committed on the high Seas [...]”

1.3.2.2.2. Article 1, Section 10, Clause 1 says "No State shall [...] grant Letters of Marque and Reprisal [...] or grant any Title of Nobility".

1.3.2.3. District of Columbia and its "United States" territories are not constitutional states as per *Downes v. Bidwell*, 182 U.S. 244 (1901), *O'Donoghue v. United States*, 289 U.S. 516, 53 S. Ct. 740 (1933).

- 1.3.2.4. The definition of piracy as "robbery upon the seas" is found in United States v. Smith 18 U.S. (5 Wheat.) 153, 160, 162 (1820).
- 1.3.3. Consequently, since federal enclaves operate on Maritime Jurisdiction as per 18 U.S.C. §7 ([https://en.wikipedia.org/wiki/Federal\\_enclave](https://en.wikipedia.org/wiki/Federal_enclave)), agents not identifying themselves [or using pseudonyms] nor stating a law of operation [as highlighted in Osborn v. Bank of U.S.] seems they want to drag [maybe on a Letter of Marque and Reprisal masqueraded as employment contract?!?] you and your property into the above mentioned jurisdiction in order to convert private property to public property without compensation [privateers privateering constitutional private property?!?] and control for personal gain. Without your consent, this action results in theft/robbery on a Maritime Jurisdiction.
- 1.3.4. Hence, under these circumstances, claiming authority and not legally identifying and confiscate your property may result in an act of legal piracy [execution by hanging?!?].
- 1.4. The U.S. Supreme Court has held that the U.S. government is a government of delegated and enumerated powers, meaning that it cannot possess or employ any powers or authorities not also enjoyed by the people who delegated it, which is We The People.

*"The question is not what power the federal government ought to have, but what powers, in fact, have been given by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative body subject to no restriction except the discretion of its members." (Congress)*  
*[U.S. v. William M. Butler, 297 U.S. 1 (1936)]*

*"While sovereign powers are delegated to ... the government, sovereignty itself remains with the people.."*  
*[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

*"There is no such thing as a power of inherent sovereignty in the government of the United States .... In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."*  
*[Julliard v. Greenman, 110 U.S. 421 (1884)]*

If the government refuses to give you the right to do the same thing they are, then they are depriving you of equal protection and bestowing a "title of nobility" upon government employees in violation of Article 1, Section 10 of the Constitution.

- 1.5. Therefore, We The People, of which you are a part, enjoy the same rights as the IRS:
  - 1.5.1. To use pseudonyms, both in our interactions with the IRS and in the government's records about us.
  - 1.5.2. To change the pseudonyms as often as we like as the IRS does and without notice to the IRS.
  - 1.5.3. To NOT disclose what the pseudonym is and the real legal name of the person who uses it.
  - 1.5.4. To refuse to discuss your legal birthname.
  - 1.5.5. To refuse to provide the address of your domicile where we can be served with legal process.
  - 1.5.6. To use pseudonyms without fear of committing fraud, because IRS employees are not prosecuted for what they tell the public. See:

*Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures*  
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

- 1.6. This form therefore provides a method to:
  - 1.6.1. Notify the IRS that you have exercised all the SAME rights as them regarding the use of pseudonyms describing yourself.
  - 1.6.2. Notify IRS that you cannot be held legally responsible for information relating to your pseudonym and all information associated with it.

- 1.6.3. Notify IRS that if they want you do disclose your full legal name and real address, then they must do the same on their public website for all the employees they gave pseudonyms to.
- 1.6.4. Notify IRS that their records are not consistent with the current pseudonym that you are using and therefore are useless for enforcement purposes and must be destroyed.
- 1.7. **WHY IS THIS FORM HUGELY IMPORTANT AND USEFUL?:** This form is important because once you establish that you are using pseudonyms and that the information about yourself in connection with the pseudonym is religious and political beliefs that are not factual or actionable pursuant to Federal Rules of Evidence 610, at that point, you cannot be held liable for submitting inaccurate (but not false) information, even if it is under penalty of perjury. A belief or opinion, in law, can be true without being a fact that is either admissible as evidence or actionable in court. At that point, you have a method to use pseudonyms only for tax purposes when applying for jobs at private employers. When you apply for the job, you can use the pseudonym in connection with all tax and withholding forms without adverse legal consequence. The payroll clerk MUST use the information you give them on the forms themselves and they aren't allowed to change the tax and withholding forms you submit. After you do this, if the IRS later sends them a notice of Levy, the levy is upon the pseudonym so all you have to do is change it to something else. The pseudonym could, for instance, be the name of a trust you created especially for this purpose, or it could be an unregistered entity. Which of these two you choose is up to you.

## **2. PREPARATION INSTRUCTIONS:**

- 2.1. This form is electronically fillable. If you have the free Adobe Acrobat Reader available at <http://adobe.com>, you can fill in all the fields and print it out. If you have the full version of Adobe Acrobat, you can also save the filled in form for later reuse. You can download the free Acrobat reader at: <http://get.adobe.com/reader/>
- 2.2. If you haven't already, read our article:
- Techniques for Building a Good Administrative Record*, Form #07.003  
<https://sedm.org/Forms/07-RespLtrs/0-Guidance/AdminRecord/AdminRecord.htm>
- 2.3. Sign this form using the pseudoname.
- 2.4. Complete and sign the forms that you want to attach this form to.
- 2.5. At the bottom of all forms you attach to this one, write the following:

*"Signature and form NOT VALID without the attached Notice of Pseudonym Attachment."*

## **3. RESOURCES FOR FURTHER STUDY:**

- 3.1. *Internal Revenue Manual, Section 1.2.4: Use of Pseudonyms by Internal Revenue Service Employees*  
<http://www.irs.gov/irm/part1/ch02s06.html>
- 3.2. *Criminal Tax Manual, Section 40.01*, Dept of Justice.  
<http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm#40.01>
- 3.3. *Nonresident Alien Position*, Form #05.020. Section 11.2 talks about why the "Jurat"/Perjury Statement at the end of most IRS forms needs to be modified and if it isn't, you are committing perjury under penalty of perjury if you are domiciled in a state of the Union.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *Federal Enforcement Authority Within States of the Union*, Form #05.032. Proves that the IRS cannot lawfully penalize a person domiciled in a state of the Union who is not party to the franchise agreement codified in Subtitle A of the Internal Revenue Code.  
<http://sedm.org/Forms/FormIndex.htm>

- 3.5. *“Taxpayer” v. “Nontaxpayer”: Which One are You?*. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent. Those who are parties to the agreement are called “taxpayers”.  
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
- 3.6. *Who are “taxpayers” and who needs a “Taxpayer Identification Number”*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
- 3.7. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017.  
Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.  
<http://sedm.org/Forms/FormIndex.htm>

# NOTICE OF PSEUDONYM USE AND UNRELIABLE TAX RECORDS

## PURPOSE OF THIS FORM:

This form is provided to notify the IRS of the following status about the Submitter and the obligations of the IRS in dealing with Submitter:

1. The Submitter has exercised all the SAME rights as IRS regarding the use of pseudonyms describing himself or herself.
2. The Submitter, like the IRS, cannot be held legally responsible for information relating to the pseudonym and all information associated with it.
3. If IRS wants Submitter do disclose his/her/its full legal name and real address, then they must do the same on their public website for all the employees they gave pseudonyms to.
4. Notify IRS that their records are not consistent with the current pseudonym that Submitter is using and therefore are useless for enforcement purposes and must be destroyed.

## SECTION 1: PSEUDONYM AGAINST WHOM ENFORCEMENT IS BEING FALSELY ATTEMPTED

1. Pseudo Name			
2. Pseudo Courtesy Name	"Not A Taxpayer"		
3. Pseudo Institution Name			
4. Pseudo account number			
5. Pseudo address			
6. Pseudo City		7. Pseudo State	
8. Pseudo Zip		9. Pseudo Country	

## SECTION 2: OFFICIAL NOTICE

This is to inform you that I am justified by issues of "personal safety" in using a pseudonym [comparable to rule IRM 1.2.4.2.1] from now on in all the contexts indicated in Section 3 next. Per the spirit of IRM 1.2.4, I have no need or requirement to tell you the pseudonym. Although I do not fall under the jurisdiction of your branch of government, you will find comparable justification within IRM 1.2.4.2.4; after all, a creation of the people [such as the IRS/DOT] with enumerated sovereign powers could never have more power than its sovereign Creator, We The People. Bear in mind that the IRM 1.2.4 is targeted towards "taxpayers"—I am not a taxpayer—but I am sure all employees of the IRS/DOT are taxpayers. The adequate justification consists of the reasons enumerated in Section 4 later.

All of the following information about the Submitter is either a pseudonym or is untrustworthy:

1. Identifying numbers, including Social Security Number, Taxpayer Identification Number, or Employer Identification Number.
2. The first, middle, and last name of the entity.
3. Courtesy title.

Specific actions demanded on your part as a consequence of this correspondence:

1. Delete identifying numbers from the records associated with the pseudonym entity described in Section 1, since they are unreliable and not issued by the U.S. government or to the Submitter.
2. Delete all records and information in your possession associated with the entity described in Section 1 above
3. Cease and desist all collection activity associated with the entity described in Section 1 above or be billed for the usage of my time at the rate of \$1,000 per hour.

Pursuant to the Privacy Act, [5 U.S.C. §552a](#)(b), you must have my consent to maintain records about either me or any pseudo entity I create and you are reminded that you DO NOT now have and never have had my consent and must immediately destroy all such records. This correspondence shall place all information about the Submitter into the same category as everything the IRS writes, says, and publishes. IRM 4.10.7.2.8 says that nothing on the IRS website and every form and instruction pamphlet you publish should not be relied upon to sustain a valid legal position or belief. Would someone please tell me why I would want to sign a form under penalty of perjury that not one person in the government is willing to take personal responsibility for the accuracy of under penalty of perjury?

*"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."*  
[IRM, 4.10.7.2.8 (05-14-1999)]

The courts have also said that nothing the IRS says is credible or reliable. See:

*Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures*  
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

Therefore nothing I say or write, even on a government form under penalty of perjury, and including all information about me, can be counted on to be anything OTHER than religious and political beliefs and opinions that are NONfactual, NONactionable, and not admissible as evidence pursuant to [Fed.R.Ev. 610](#). Neither have I ever found any basis in law to believe that the government either has the authority to compel me to engage in factual, actionable speech when I communicate with it or to compel me to do anything that the government itself refuses to do and thereby deprive me of equal protection.

This form is an exercise of my sincerely held religious beliefs, which dictate that when wicked LYING people such as we have are in power within our government, I am supposed to hide myself from them, and the only lawful way I can do this is by imitating the government's behavior and using pseudonyms and pseudonumbers.

*"When the wicked arise, [wise] men hide themselves; But when they perish, the righteous increase."*  
[Prov. 28:28, Bible, NKJV]

The [First Amendment](#) prohibits you from interfering with the exercise of my sincerely held religious beliefs and therefore you cannot lawfully penalize me for said exercise in using pseudonyms.



### SECTION 3: RECORDS AND INFORMATION SOURCES AFFECTED BY THIS NOTICE

The use of the pseudonym information indicated in Section 1 above has been and will be made in the case of all the following types of information and contexts both for past, present, and future correspondence and communication:

1. Information returns, including but not limited to IRS forms W-2, 1042s, 1098, 1099, and K-1 submitted about me by anyone, including myself or any third party.
2. Withholding documents, such as IRS forms W-4, W-8BEN, 8233, and custom forms.
3. Tax returns.
4. Tax statements submitted pursuant to [26 U.S.C. §6011\(a\)](#).
5. All correspondence to and from the IRS.
6. All correspondence relating to taxation provided to my private employer.

### SECTION 4: JUSTIFICATION FOR THIS ADMINISTRATIVE ACTION

The main purpose of this notice is to prevent illegal enforcement activity directed against an entity that has not made a voluntary election to participate in the "trade or business" franchise described in [26 U.S.C. §7701\(a\)\(26\)](#). The U.S. Supreme Court has also said that it is the right of the individual to be free from "compelled association" and certainly within that right is the right not to be associated with names, groups, governments, commercial "employment", "taxpayers", and numbers which he disapproves of and which are injurious to his private interests:

*Just as there is freedom to speak, to associate, and to believe, so also there is freedom not to speak, associate, or believe. "The right to speak and the right to refrain from speaking [on a government tax return, and in violation of the Fifth Amendment when coerced, for instance] are complementary components of the broader concept of 'individual freedom of mind.'" [Wooley v. Maynard](#) [430 U.S. 703] (1977). Freedom of conscience dictates that no individual may be forced to espouse ideological causes with which he disagrees:*

*"[A]t the heart of the [First Amendment](#) is the notion that the individual should be free to believe as he will, and that in a free society one's beliefs should be shaped by his mind and by his conscience rather than coerced by the State [through illegal enforcement of the revenue laws]." [Aboud v. Detroit Board of Education](#) [431 U.S. 209] (1977)]*

**Freedom from compelled association is a vital component of freedom of expression.** Indeed, freedom from compelled association illustrates the significance of the liberty or personal autonomy model of the [First Amendment](#). **As a general constitutional principle, it is for the individual and not for the state to choose one's associations and to define the persona [e.g. "pseudonym" and identity] which he holds out to the world.** [[First Amendment Law](#), Barron-Dienes, West Publishing, ISBN 0-314-22677-X, pp. 266-267]

The "persona" which is referenced above is the pseudonym and pseudo identity described in Section 1 above. If there is a First Amendment, protected right to NOT speak, then certainly included in that right is the right NOT to make actionable or factual statements about one's legal birthname or other personal identifying information in the context of voluntary franchises such as a "trade or business" which he does not want to participate in. See:

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

Furthermore, the IRM 1.2.4 allows government employees to request the pseudonym when they have adequate basis for the request documented therein, all of which is based upon threatening or harassing behaviors by third party "taxpayers". You will note that the Internal Revenue Code Subtitle A comprises a tax upon a "trade or business", which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office", which is a position of agency and/or employment with the U.S. government. The enforcement being attempted by the IRS against this private and not public man or woman can only lawfully proceed on the basis that I am engaged in a "public office", which implies that they are presuming that I am an "employee" or "public officer" of the United States government. Consequently, as a "presumed" fellow federal employee, I am entitled to EQUAL protection. I am not, in fact, engaged in a "trade or business", but so long as the IRS is going to self-servingly presume that I am by continuing their illegal enforcement actions against a nonexistent "public officer" entity, and so long as the IRS agents performing said correspondence are "taxpayers", their harassing, threatening, and illegal activities are directed at a presumed fellow federal "public officer" or "employee" who is entitled to equal protection and equal anonymity.

The adequate justification for this decision consists of the following:

1. [IRM 1.2.4.2.4 Justification #1](#): IRS/DOJ employees issued a threatening letter in the nature of "we intend to levy certain assets" to me, a non-federal non-government employee not connected with a federal franchise called a "trade or business" and thus per the IRM has "made statements threatening financial harm to the employee"
2. [IRM 1.2.4.2.4 Justification #2](#): IRS/DOJ employees have PURPOSELY let an "automated collection system" operate UNIMPEDED from various offices to generate spam letters demanding a response. When a response is given, the IRS/DOT switches offices and lets the ACS continue unabated. Per the IRM at 1.2.4.2.3, harassment is words, gestures, or actions OF A REPETITIVE NATURE that tend to alarm, disturb or abuse another person." I am a non-federal non-government private and not public employee not connected with a federal-nexus "trade or business" and thus per the IRM, the IRS/DOJ "has harassed the employee".
3. [IRM 1.2.4.2.4 Justification #3](#): I have told the IRS/DOJ that I am not connected with federal or government employment as a private employee and further that I have no nexus to the federal government "trade or business" franchise, and yet they willfully and self-servingly ignore court-admissible evidence of their wrongdoing and continue unabated with letters demanding a response and making financial threats. I have asked them to stop this erroneous communication based on false information returns submitted against the pseudonym entity. Thus per the IRM, the IRS/DOT "contacted an employee at his or her home without purpose of legitimate communication."
4. [IRM 1.2.4.2.4 Justification #4](#): IRS/DOJ letters point to website locations that deceptively allude to improperly applied criminal sanctions including incarceration. Thus the IRS/DOJ "made statements to the employee regarding bodily harm".

**CREDIBLE EVIDENCE (IRM 1.2.4.2.5) UPON WHICH ACTION BASED:** Consists in signed statements given to the IRS/DOT which they have ignored, which omission is causing illegal harassment and criminal extortion. The IRS/DOT is composed of "Taxpayers". The IRS/DOT taxpayers issued a Notice of a federal Tax Lien signed by an pseudonym REAL TAXPAYER against a non federal non-government private and not public employee thus per the IRM, it is "a document...showing that a taxpayer has tried to place liens on an employee."

**POCKET COMMISSION JUSTIFICATION:** This is to inform you that the usage of a pocket commission issued by my authority to me, is justified. You will find comparable terms in your law-for-government IRM manual at 1.2.4.4.

**IDENTIFYING NUMBER JUSTIFICATION:** This is to inform you that a UNIQUE IDENTIFICATION NUMBER in place of a SSN and a TIN has been justified. You will find comparable rules at IRM 1.2.4.6. The IRS/DOJ is composed of employees who are taxpayers. I will thus provide per IRM 1.2.4.6 a unique identifying number. Thus I will fulfill a comparable requirement that those "...working tax related inquiries to provide taxpayers with the means to identify the appropriate [non-federal nexus] employee who can address any further questions." The number is indicated in block 4 of Section 1 above.

**COURTESY TITLE:** This is to inform you that per comparable rules at IRM 1.2.4.6 that a "courtesy title" is justified in being issued to all taxpayers at the IRS/DOT. The courtesy title is issued to all taxpayer employees at the IRS/DOJ. The official courtesy title will be "Not A. Taxpayer". This will thus change all "Dear Taxpayer" letters to a rightful "Dear Not A. Taxpayer" title. Per the IRM the above requirements "...apply to inquires from both [IRS/DOJ] taxpayers and/or their authorized representatives [DOJ and federal courts]". I inform you that this courtesy title as a right reserved unto the people might be used simultaneously by many members of the people.

## **SECTION 5: RESPONDING TO THIS NOTICE**

Should you have any disagreement with this policy, please have your authorized representative contact me, otherwise all is agreed to be a right of the people in origin and estoppel. Constraints imposed upon the representative who contacts me are as follows.

1. The correspondence must be signed under penalty of perjury using the full legal birthname of the sender, as required by [26 U.S.C. §6065](#).
2. They must provide a photocopy of both sides of their STATE issued ID and USA passport rather than IRS ID, which is usually FALSE.
3. They must provide their full legal birthname, SSN, and the address where they can be personally and physically served with legal papers in the event that they violate rights or make false representations.
4. They must reside within 50 miles of the address you mail this notice to so that if they misrepresent their identity, they can be sued for fraud in state court.

If the above EQUAL constraints are not met by you in your response or communication, your correspondence will either be ignored or returned and I will imitate your behavior by using pseudonyms, pseudo numbers, pseudo titles, and being held EQUALLY UNACCOUNTABLE and IRRESPONSIBLE for MY actions. Equal protection implies in this case equal protection of irresponsible action.

DO NOT attempt to tell me that I don't have the EQUAL right to do the same thing that anyone in the government does. The Constitution, Article 1, Section 10 forbids Titles of Nobility and is founded on the idea of equal protection. You cannot have any rights that I myself do not also have, because all your rights are delegated by and through me, as my creation and servant.

*"Arise, O Lord,  
Do not let man [or governments made up of men] prevail;  
Let the nations be judged [and disciplined] in Your sight.  
Put them in fear [with your wrath and the timeless principles of your perfect and [Glorious Law](#)], O Lord,  
That the nations may know themselves to be but men."  
[[Psalm 9:19-20](#), Bible, NKJV]*

The U.S. Supreme Court has also said that the U.S. Government, of which you are a part, is a government of finite, delegated, enumerated powers.

*"The question is not what power the federal government ought to have, but what powers, in fact, have been given by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative body subject to no restriction except the discretion of its members." (Congress)  
[[U.S. v. William M. Butler](#), 297 U.S. 1 (1936)]*

---

*"While sovereign powers are delegated to ... the government, sovereignty itself remains with the people..."  
[[Yick Wo v. Hopkins](#), 118 U.S. 356 (1886)]*

---

*"The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government [by WE THE PEOPLE, which includes me] are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties." [Gregory v. Ashcroft](#), 501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Ibid. "  
[[U.S. v. Lopez](#), 514 U.S. 549 (1995)]*

Consequently, you cannot possess any power that I myself do not have. The servant or creation cannot be greater than his Master or Creator. If you would like over fifty pages of proof why this is the case right out of your employer's and God's own mouths, see the following:

[Equal protection and Equal Treatment](#), Form #05.033  
<http://sedm.org/Forms/FormIndex.htm>

You also may not use this correspondence as a basis to assert that there is any deceit in commerce. Its purpose is to AVOID commerce, franchises, benefits, and privileges offered by the government, not to pursue them illegally or under false pretenses, which is the case of the vast majority of "taxpayers" the IRS services. Most of these people become "taxpayers" illegally, because they are nonresident aliens not engaged in a trade or business and they file false tax returns, the form 1040. There is no statute that permits them to file a tax return as resident aliens if they either are not resident aliens domiciled in the "United States" (federal zone) or are not married to someone who is domiciled in the federal zone. Consequently, their tax returns are "false claims" which the government should be criminally prosecuting pursuant to [26 U.S.C. §7206](#) and [7207](#). The reason it doesn't and practices "selective enforcement" of this kind is because this is the main method by which "taxpayers" are fraudulently and illegally "manufactured" to increase government revenues and make our government into an organized crime and racketeering ring. If you disagree, rebut the content of the following and all the questions at the end within 30 days of receipt, or forever be estopped from challenging it later.

*Nonresident Alien Position*, Form #05.020  
<http://sedm.org/Forms/FormIndex.htm>

## SECTION 6: SUGGESTED LONG TERM REMEDIES

It is likely that the government may dislike being put into this situation. However, it brought this situation onto itself by:

1. Refusing to hold their phone support personnel legally and personally accountable for the truth of everything they say.
2. Refusing to hold IRS agents legally and personally accountable for everything they say and do, just like they try to do with us. See: <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
3. Refusing to take personal responsibility for the accuracy or truthfulness of all of their forms, publications, and website materials. See [IRM 4.10.7.2.8](#).
4. Refusing to identify the author of the IRS "The Truth About Frivolous Tax Arguments" publication, refusing to sign the publication under penalty of perjury as required by [26 U.S.C. §6065](#), and refusing to hold the author personally and individually accountable. See: [http://famguardian.org/PublishedAuthors/Govt/IRS/friv\\_tax\\_rebuts.pdf](http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebuts.pdf)
5. Condoning the filing of knowingly false information returns, such as W-2, 1042s, 1098, and 1099 against persons such as myself who are not in fact engaged in a public office or a "trade or business" in the United States government, in criminal violation of [26 U.S.C. §7206](#) and [7207](#) and civil violation of [26 U.S.C. §7434](#). My private employers and all my business associates are filing these false reports and I want them STOPPED and you refuse to do anything about it, so the only option left of me is to use a pseudonym to prevent any unlawful enforcement activity on your part. If you would quit LYING to them in your publications and your phone support about what a "trade or business" is (a "public office" in the U.S. government) or what the "United States" means (the U.S. government, and NOT the geographical states of the Union), then this problem wouldn't be happening and would immediately stop. You have no one to blame but yourself for this problem because my business associates refuse to read the law and instead rely on the LIES in your knowingly FALSE and incomplete publications as their only source of belief. These publications are deceptive because they don't define the words of art that they use, such as "trade or business", "United States", "State", "employee", "employer", etc. For documentation of these LIES and many others, see and rebut: [Test for Federal Tax Professionals](#), Form #03.009, <https://sedm.org/Forms/03-Discovery/TestForFedTaxProfessionals.pdf>.
6. Condoning and even encouraging illegal violations of rights by private employers, who compel persons to participate in federal franchises such as Social Security and a "trade or business", both of which are voluntary, under the threat of either not being hired or fired for not participating. See: <http://famguardian.org/Publications/FedStateWHOOptions/FedStateWHOOptions.pdf>

If you want the tactics documented on this form stopped, then the quickest way to stop them is to stop the illegal activities and bad example you set by either committing or condoning all of the above unlawful and injurious acts directed at people you are supposed to SERVE and PROTECT, but instead are PLUNDERING and DESTROYING unlawfully. The tactics documented in this correspondence simply represent a careful emulation of your very own behavior as a defense for my God given rights. If you can use the above illegal tactics to protect your violations of law and promote irresponsibility among your personnel, then certainly I can use it to prevent unlawful activity and promote the same kind of irresponsibility on my part.

"Our government is the potent, the omnipresent teacher. For good or ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker [or a hypocrite with double standards], it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means...would bring terrible retribution. Against that pernicious doctrine this Court [the U.S. Supreme Court] should resolutely set its face."  
[Justice Brandeis, *Olmstead v. United States*, [277 U.S. 438](#), 485. (1928)]

The best remedy for this problem is to apply the same standards to yourself as you apply to everyone else. If you are going to try to penalize me for emulating your behavior, then you better dock all the IRS employees pay FIRST who also operate under pseudonyms or you are a HYPOCRITE who will receive no cooperation.



AFFIRMATION			
Submitter signature:	I certify under penalty of perjury under the laws of my state, from without the "United States", and in accordance with <a href="#">28 U.S.C. §1746</a> (1) that the facts provided in this section are true, correct, and complete and consistent with the person indicated in Section 1, but not with my true legal birthname or identifying number.	Date signed:	
	_____ Signature		
FREE REFERENCES AND RESOURCES:			
<b>Family Guardian-Taxes page:</b> <a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>		<b>Why You are a "national" or a "state national" and not a "U.S. citizen" (pamphlet):</b> <a href="http://sedm.org/Forms/05-MemLaw/WhyANational.pdf">http://sedm.org/Forms/05-MemLaw/WhyANational.pdf</a>	
<b>Liberty University:</b> <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>		<b>Great IRS Hoax (book):</b> <a href="http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm">http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm</a>	
<b>Why Domicile and Becoming a "Taxpayer" Require Your Consent:</b> <a href="http://sedm.org/Forms/05-MemLaw/Domicile.pdf">http://sedm.org/Forms/05-MemLaw/Domicile.pdf</a>		<b>Federal and State Tax Withholding Options for Private Employers (pamphlet):</b> <a href="http://sedm.org/Forms/Procs/FedStateWOptions.pdf">http://sedm.org/Forms/Procs/FedStateWOptions.pdf</a>	