

# ***PROOF THAT THERE IS A “STRAW MAN”***



*"That millions of people share the same forms of mental pathology does not make these people sane."*  
[Eric Fromm]

## DEDICATION



President Obama Admits in His Farewell Address that “Citizen” is a Public Office, Exhibit #01.018

YOUTUBE: <https://youtu.be/XjVyEZU0mlc>

SEDM Exhibits Page: <http://sedm.org/Exhibits/ExhibitIndex.htm>

The above “public office” is the ONLY lawful subject of CIVIL legislation or CIVIL enforcement and filling it is VOLUNTARY. If it ISN’T voluntary, then you are a SLAVE and the Thirteenth Amendment prohibition against involuntary servitude is violated! To “unvolunteer” one simply removes themselves from a [domicile](#) on federal territory and thereby becomes a [STATUTORY “non-resident non-person”](#) in relation to the national government. The ONLY type of “citizen” he could possibly be talking about in the above video is STATUTORY citizens, not CONSTITUTIONAL/state citizens. For more details on the distinction between CONSTITUTIONAL and STATUTORY citizens, see:

1. *Why the Fourteenth Amendment is NOT a Threat to Your Freedom*, Form #08.015  
DIRECT LINK: <http://sedm.org/Forms/08-PolicyDocs/FourteenthAmendNotProb.pdf>  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
2. *Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006  
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

# **TABLE OF CONTENTS**

<b>DEDICATION .....</b>	<b>2</b>
<b>TABLE OF CONTENTS .....</b>	<b>3</b>
<b>LIST OF TABLES.....</b>	<b>5</b>
<b>LIST OF FIGURES.....</b>	<b>6</b>
<b>TABLE OF AUTHORITIES.....</b>	<b>6</b>
<b>1 Introduction .....</b>	<b>39</b>
<b>2 God and the Bible is the origin of the “straw man” concept.....</b>	<b>42</b>
<b>3 God Says Spiritual Men and Women are NOT "Persons" or "Human Beings" as Legally Defined .....</b>	<b>49</b>
<b>4 WHAT is a “straw man”? .....</b>	<b>51</b>
4.1 Commercial transaction .....	51
4.2 Agency (public office).....	56
4.3 Property being acquired or transferred that would otherwise not be allowed or unlawful .....	64
<b>5 HOW is the straw man created? .....</b>	<b>69</b>
<b>6 WHY was the straw man created? .....</b>	<b>78</b>
6.1 Government can’t lawfully impose duties upon private parties.....	78
6.2 Government can’t lawfully pay public monies to private parties .....	80
6.3 Government can’t lawfully maintain records on private parties without violating their Fourth Amendment Rights	94
6.4 Government can’t lawfully use, benefit from, or tax your private property without your consent.....	100
<b>7 Public Office and Public Interest: The Straw Man’s Clothes .....</b>	<b>104</b>
7.1 How the straw man is created and gets his “clothes” .....	105
7.2 The “straw man” is a public office and a “fiction of law” .....	109
7.3 The State Created Office of “person” .....	110
7.4 Legal Requirements for Occupying a “Public Office” .....	119
7.5 Where public offices may LAWFULLY be exercised .....	123
7.6 “Public Office” v. “Public Officer” .....	124
7.7 Types of Straw Men Public Offices.....	127
7.8 Taxpayer: “Officer”, “Agent”, or mere “Contractor”? .....	129
<b>8 Publici Juris/Public Rights as the Source of ALL Unjust Government Authority.....</b>	<b>133</b>
8.1 Proof that “Publici Juris”/PUBLIC RIGHTS Include the ENTIRE Civil Code .....	133
8.2 The “Publici Juris” or “Public Rights” Scam .....	139
8.3 What is a “quasi-contract” .....	144
8.4 How did you CONSENT to the “Quasi-Contract”?.....	145
<b>9 Where does the power to “define” statutory civil statuses and assign civil obligations to the definition come from? .....</b>	<b>149</b>
9.1 Authority to impose obligations comes from control over government property .....	149
9.2 Evidence in support .....	151
9.3 The legal process of creating the civil obligation .....	155
9.4 The consequences of the process .....	159
9.5 Defeating the process.....	159
<b>10 How You Voluntarily Surrender Your Constitutional/Private Rights to Become a Privileged Government “Straw man”/Public Officer .....</b>	<b>161</b>
<b>11 Introduction to the Law of Agency .....</b>	<b>169</b>
11.1 Agency generally .....	170
11.2 Agency within the Bible .....	171
11.3 Agency within government.....	174
11.4 Illegal uses of agency or compelled agency .....	176
<b>12 “person” in the Bible and under natural law .....</b>	<b>178</b>

12.1	Introduction .....	178
12.2	God's view of CIVIL statutory "persons" .....	178
12.3	State can only tax or regulate that which it creates and it didn't create men or women, but only "persons" ....	185
12.4	Confusion by Definition .....	187
12.5	How can there be a controversy when persons are going to jail or being executed? .....	189
12.6	Father Son Relationship .....	191
<b>13</b>	<b>Public v. Private .....</b>	<b>192</b>
13.1	Introduction .....	194
13.2	What is "Property"? .....	201
13.3	"Public" v. "Private" property ownership .....	202
13.4	The purpose and foundation of de jure government: Protection of EXCLUSIVELY PRIVATE rights .....	203
13.5	The Right to be left alone .....	209
13.6	The PUBLIC You (straw man) vs. the PRIVATE You (human) .....	212
13.7	The Ability to Regulate Private Rights and Private Conduct is Repugnant to the Constitution .....	217
13.8	"Political (PUBLIC) law" v. "civil (PRIVATE/COMMON) law" .....	222
13.9	All PUBLIC/GOVERNMENT law attaches to government territory, all PRIVATE law attaches to your right to contract .....	225
13.10	Lawful methods for converting PRIVATE property into PUBLIC property .....	228
13.11	Unlawful methods abused by government to convert PRIVATE property to PUBLIC property .....	233
<b>14</b>	<b>Metaphors that explain the straw man .....</b>	<b>242</b>
14.1	Work world .....	243
14.2	Christianity .....	243
14.3	Computer Programming .....	245
<b>15</b>	<b>Franchises implemented as trusts are the legal vehicle used to implement the "straw man" .....</b>	<b>245</b>
<b>16</b>	<b>The Founding Fathers and the Bible Both Say You Shouldn't Engage in Commerce or Franchises with the Government or Act as a "Straw Man" .....</b>	<b>250</b>
<b>17</b>	<b>Proof of the existence of the straw man .....</b>	<b>253</b>
17.1	"State Action Doctrine" of the U.S. Supreme Court Confirms that all civil statutory law is law for government .....	253
17.2	"Collective Entity Doctrine" of the U.S. Supreme Court .....	260
17.3	All Government enforcement authority almost exclusively over only the "straw man" .....	263
17.4	Internal Revenue Code, Subtitle A is an Excise Tax Upon the "Straw Man" .....	266
17.5	The Information Return Scam .....	274
17.6	Definition of "income" means earnings of a trust or estate .....	283
17.7	IRS Form 1040 .....	285
17.8	Social Security .....	288
17.9	How banks become "persons" and "public officers" under federal law .....	290
17.10	Federal Rule of Civil Procedure 17 .....	294
17.11	The Privacy Act identifies the "straw man" .....	295
17.12	Taxpayer Identification Numbers are Issued to the Straw Man .....	296
17.13	U.C.C. places the Straw Man in the District of Columbia .....	301
17.14	IRS Liens are against the "straw man" .....	301
17.15	All IRS correspondence is directed at the "straw man" and not private persons .....	303
17.16	IRS Withholding Notices Are Directed at the Straw Man .....	303
17.17	IRS Notices of Deficiency are directed ONLY at the "Straw Man" .....	304
17.18	Tax Court is only available to the straw man and not private humans .....	306
<b>18</b>	<b>Why it is THEFT to use the straw man for PRIVATE gain or advantage .....</b>	<b>310</b>
<b>19</b>	<b>Legal Actions Against the "Straw Man" .....</b>	<b>312</b>
19.1	The Straw Man in Court .....	314
19.2	How the public agency of the straw man affects litigation in court .....	317
19.3	Proving consent that creates the "straw man" in court .....	319
19.4	Franchise (property) courts .....	322
19.5	Proceedings against "straw man" are "in rem" .....	324
19.6	Disassociating yourself from the "straw man" on the record of the proceeding .....	327
19.7	Effect of representing the "straw man" on your standing .....	330



19.8	Effect of franchises on Constitutional Requirement for “due process of law”: NONE REQUIRED .....	332
19.9	Investigating further .....	335
19.10	Statutes limited to federal territory can reach the straw man ANYWHERE .....	335
<b>20</b>	<b>How Human Beings Become “Individuals” and “persons” Under the Revenue Statutes....</b>	<b>340</b>
20.1	How alien nonresidents visiting the geographical United States** become statutory “individuals” whether or not they consent .....	341
20.2	“U.S. Persons” .....	345
20.3	The Three Types of “Persons” .....	347
20.4	Why a “U.S. Person” who is a “citizen” is NOT a statutory “person” or “individual” in the Internal Revenue Code.....	348
20.5	“U.S. Persons” who are ALSO “persons” .....	351
20.6	Types of “Individuals” and their characteristics .....	354
<b>21</b>	<b>How most people are fraudulently deceived into thinking they are the Straw Man .....</b>	<b>356</b>
<b>22</b>	<b>ALL CAPS NAME fallacies .....</b>	<b>359</b>
<b>23</b>	<b>Attacking illegal franchise enforcement in a court of law .....</b>	<b>361</b>
<b>24</b>	<b>Lawfully Avoiding the Duties of the Straw Man.....</b>	<b>363</b>
24.1	In General .....	363
24.2	Administrative Remedies to Prevent Identity Theft on Government Forms.....	366
24.3	Identity Theft Affidavit, Form #14.020 .....	374
24.4	Resignation of Compelled Social Security Trustee, Form #06.002.....	374
24.5	Legal Notice of Change in Domicile/Citizenship Records and Divorce From the United States, Form #10.001 .....	375
24.6	Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 .....	377
24.7	Tax Form Attachment, Form #04.201 .....	377
24.8	Why It is Illegal for Me to Request or Use a Statutory Taxpayer Identification Number, Form #04.205 .....	378
24.9	IRS Form 56: Disconnecting from the Straw man.....	378
24.10	Delegation of Authority Order from God to Christians, Form #13.007 .....	378
24.11	Liening the Straw Man so he can’t do you any harm .....	379
24.12	The Government “Benefits” Scam, Form #05.040 .....	379
<b>25</b>	<b>Legal Remedies for Identity Theft.....</b>	<b>379</b>
<b>26</b>	<b>Rebutted false arguments against this pamphlet .....</b>	<b>384</b>
26.1	Internal Revenue Service (IRS) deception about the meaning of the statutory word “person” .....	384
26.2	Team Law rebuttal (Eric Madsen) .....	384
26.3	“individual” means ANY human being in federal civil statutes .....	387
26.4	People domiciled in a constitutional state are STATUTORY “persons” under the Internal Revenue Code ....	393
26.5	A STATUTORY “U.S. Person” includes state citizens or residents and is not limited to territorial citizens or residents .....	404
26.6	Other rebuttals of redemption arguments .....	408
<b>27</b>	<b>Conclusions and summary .....</b>	<b>408</b>
<b>28</b>	<b>Resources for Further Study and Rebuttal .....</b>	<b>418</b>
<b>29</b>	<b>Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government .....</b>	<b>419</b>

## LIST OF TABLES

Table 1:	Two methods for taxation .....	83
Table 2:	Rules for converting private property to a public use or a public office .....	107
Table 3:	Public v. Private Property.....	202
Table 4:	Public v. Private .....	217
Table 5:	Meanings assigned to “United States” by the U.S. Supreme Court in <i>Hooven &amp; Allison v. Evatt</i> .....	227

Table 6: Rules for converting private property to a public use or a public office .....	232
Table 7: Instances where Taxpayer Identification Number is MANDATORY .....	297
Table 8: Comparison of "person" to "U.S. Person" .....	352
Table 9: Statutory remedies for those compelled to act as public officers and straw man .....	379
Table 10: Rules for converting private property to a public use or a public office .....	386

## **LIST OF FIGURES**

Figure 1: Social Security Card: Back .....	74
Figure 2: Annual Report of Commissioner of Internal Revenue—1952.....	284

## **TABLE OF AUTHORITIES**

### **Constitutional Provisions**

13th and 14th Amendments.....	112
14th & 19th Amendment.....	188
14th Amendment.....	189
4th Amendment.....	188
Annotated Constitution, Year 2002, p. 640.....	306
Annotated Fourteenth Amendment, Congressional Research Service .....	347
Appointments Clause of the Constitution, Article 1, Section 2.....	127
Art. 1, Sec. 8.....	126
Art. 4, 4 .....	219
Art. I, § 8, cl. 17 .....	309
Art. I, § 8, cl. 4 .....	402
Art. III .....	61, 62, 141, 183, 312, 313
Art. IV.....	257
Art. IV, §2, cl. 1 .....	257
Article 1, Section 10.....	379
Article 1, Section 8.....	340, 404
Article 1, Section 8, Clause 17 .....	59, 306, 355
Article 1, Section 8, Clause 3 .....	83
Article 1, Section 8, Clause 4 .....	338, 339
Article 1, Section 8, Clauses 1 and 3 .....	231, 319, 404
Article 1, Section 9, Clause 8 .....	252, 282, 400, 416
Article 1, Section 9, Clause 8 of the United States Constitution .....	184
Article 4 of the USA Constitution .....	203
Article 4, Section 2, Clause 1 .....	259
Article 4, Section 3.....	149
Article 4, Section 3, Clause 2 .....	67, 70, 147, 149, 153, 160, 163, 223, 322, 338, 401, 410, 412
Article 4, Section 4.....	68, 372
Article 4, Section 4 of the Constitution .....	135
Article 4, Section 4 of the United States Constitution .....	362
Article I .....	223, 306, 329
Article II, §2 .....	310
Article II, Section 2 .....	128
Article III.....	217, 309, 322, 334, 402, 405, 412
Article III standing .....	105
Article IV .....	257, 322, 334, 402, 405
Article IV, Sect. 2.....	347
Articles 1 and IV .....	217
Articles of Confederation .....	167, 215, 218, 399
Bill of Rights .....	141, 196, 219, 259, 313, 409

Cons. Ill., 1870, Art. 5, §24 .....	59
Declaration of independence .....	363
Declaration of Independence.....39, 44, 53, 56, 65, 78, 90, 101, 156, 176, 177, 200, 203, 218, 219, 224, 233, 256, 318, 363, 370, 379, 398	
Declaration of Independence, 1776 .....	195, 204, 229
Eleventh Amendment .....	249
Federalist Paper No. 79 .....	92
Fifth Amendment .....	139, 198, 206, 218, 230, 231, 235, 260, 261, 333
Fifth Amendment Takings Clause.....	214, 275
Fifth and Fourteenth Amendments.....	237
First Amendment.....	51, 151, 152, 172, 184, 200, 218, 341, 389
Fourteenth Amendment.....178, 223, 230, 236, 237, 253, 254, 255, 256, 258, 259, 338, 355, 368, 399, 402	
Fourteenth Amendment Equal Protection Clause.....	253
Fourteenth Amendment, Section 1 .....	82
Fourteenth Amendment's "necessary and proper" clause, clause 5 .....	167
Fourth Amendment .....	94, 260, 295
Free Exercise Clause .....	151
Free Exercise Clause of the First Amendment .....	152
Magna Charta .....	313
Ninth and Tenth Amendment .....	401
Privileges or Immunities Clause.....	256, 257, 258
State and U.S. Constitutions.....	113
Thirteenth Amendment. 2, 41, 65, 78, 79, 86, 92, 134, 167, 193, 197, 200, 214, 235, 283, 293, 318, 362, 368, 389, 409, 412, 413, 416, 420, 428	
Thirteenth and Fourteenth Amendments .....	368
U.S. Const, art. IV, § 3, cl. 2 .....	402
U.S. Const. amend XIV, § 1 .....	368
U.S. Const. amend. XIII, § 1 .....	368
U.S. Const. art. I, § 8 .....	368
U.S. Const., Amdt. 14, §1 .....	256
U.S. Constitution .....	59
U.S. Constitution, Fifth Amendment.....	275
U.S. Constitution, Ninth Amendment .....	118
United States Constitution, Preamble.....	57
USA Constitution .....	196

## Statutes

1 Stat. 23-24 .....	121
1 U.S.C. §204 .....	54, 402
1 U.S.C. §8.....	387
1 U.S.C. Sec 1 .....	111
10 Del.C. §3104 .....	336
10 U.S.C. §233 .....	122
16 Stat. 419.....	60, 289
18 U.S.C. §§1581, 1593 .....	428
18 U.S.C. §1001 .....	315
18 U.S.C. §1003 .....	315
18 U.S.C. §1028(a)(7) .....	243
18 U.S.C. §1028A .....	243
18 U.S.C. §1346 .....	123
18 U.S.C. §1503 .....	214
18 U.S.C. §1583 .....	82
18 U.S.C. §1589 .....	82, 373
18 U.S.C. §1593 .....	413
18 U.S.C. §1918 .....	123
18 U.S.C. §1951 .....	92
18 U.S.C. §1956 .....	93

18 U.S.C. §201 .....	72, 338
18 U.S.C. §201(a)(1) .....	72, 224
18 U.S.C. §208 .....	68, 132, 217, 278
18 U.S.C. §210 .....	276
18 U.S.C. §211 .....	213, 315, 318
18 U.S.C. §242 .....	82
18 U.S.C. §247 .....	82
18 U.S.C. §3 .....	93
18 U.S.C. §641 .....	198
18 U.S.C. §654 .....	66, 71, 231, 275, 413
18 U.S.C. §872 .....	82
18 U.S.C. §876 .....	82
18 U.S.C. §880 .....	82
18 U.S.C. §911 .....	406
18 U.S.C. §912. 66, 90, 109, 129, 192, 193, 198, 209, 275, 276, 280, 287, 303, 315, 318, 323, 327, 352, 362, 406, 415, 427, 428	
18 U.S.C.S. §912 .....	129
22 U.S.C., Foreign Relations and Intercourse, Section §611 .....	122
26 C.F.R. §1.1441-1 .....	132
26 U.S.C. §§3401(d) and 7701(a)(16) .....	305
26 U.S.C. §§671 to 679 .....	298
26 U.S.C. §§6901 and 6903 .....	67
26 U.S.C. §§7206 and 7207 .....	279
26 U.S.C. §§7206, 7207 .....	428
26 U.S.C. §§7701(a)(39) and 7408(d) .....	331
26 U.S.C. §1 .....	271, 283, 286, 287, 290, 297, 402, 413
26 U.S.C. §1(h)(11)(C)(i)(II) .....	297, 413
26 U.S.C. §1313 .....	289, 323, 410
26 U.S.C. §162 .....	87, 271, 283, 285, 286, 290, 298, 319, 355, 413
26 U.S.C. §2105 .....	122
26 U.S.C. §3121 .....	132, 354
26 U.S.C. §3121(e) .....	215, 368
26 U.S.C. §32 .....	271, 283, 290, 413
26 U.S.C. §3401 .....	168
26 U.S.C. §3401(a) .....	199
26 U.S.C. §3401(c) .....	243, 303, 356, 410, 427, 428
26 U.S.C. §3401(c) .....	85, 109, 168
26 U.S.C. §3401(d) .....	356
26 U.S.C. §3402 .....	277
26 U.S.C. §3402(p) .....	168, 276
26 U.S.C. §3402(p)(1)(C) .....	168
26 U.S.C. §3406 .....	199
26 U.S.C. §501(c) .....	298
26 U.S.C. §6013(g) and (h) .....	298
26 U.S.C. §6020(b) .....	233
26 U.S.C. §6041 .....	212
26 U.S.C. §6041(a) .....	146, 198, 274, 283, 303
26 U.S.C. §6109 .....	300, 310
26 U.S.C. §6114 .....	297, 413
26 U.S.C. §6331 .....	265, 302
26 U.S.C. §6331(a) .....	302, 356
26 U.S.C. §643 .....	283
26 U.S.C. §643(b) .....	285, 287, 320, 356
26 U.S.C. §6671 .....	158, 248, 268, 285, 423
26 U.S.C. §6671(b) .....	211, 248, 281, 285, 294, 339, 387, 388, 400, 410, 423
26 U.S.C. §6671(b) and 7343 .....	387
26 U.S.C. §6702 .....	280



26 U.S.C. §6712 .....	297, 413
26 U.S.C. §6901 .....	284, 288, 302
26 U.S.C. §6902 .....	308
26 U.S.C. §6902(a).....	305
26 U.S.C. §6902(b) .....	305
26 U.S.C. §6903 .....	284, 288, 302
26 U.S.C. §7201 .....	379
26 U.S.C. §7203 .....	269, 379
26 U.S.C. §7206 .....	66, 277
26 U.S.C. §7206 and 7207 .....	274, 303
26 U.S.C. §7207 .....	66, 277
26 U.S.C. §7343 .....	281, 285, 294, 339, 387, 388, 410, 423
26 U.S.C. §7408(d) .....	268, 301
26 U.S.C. §7434 .....	66, 211, 279, 303
26 U.S.C. §7441 .....	223, 306, 329, 412
26 U.S.C. §7442 .....	304
26 U.S.C. §7443(e).....	308
26 U.S.C. §7701 .....	129, 292, 351, 389
26 U.S.C. §7701(a)(1) .....	193, 325, 328, 346, 348, 349, 350, 352, 387, 388
26 U.S.C. §7701(a)(10) .....	346, 356, 405
26 U.S.C. §7701(a)(14) .....	125, 131, 132, 193, 289, 305, 323, 328, 409, 410
26 U.S.C. §7701(a)(16) .....	193, 232, 275, 298, 328
26 U.S.C. §7701(a)(26) ....	66, 88, 109, 119, 123, 126, 128, 132, 168, 198, 212, 223, 234, 262, 266, 271, 287, 297, 303, 305, 316, 328, 333, 356, 361, 370, 372, 397, 399, 401, 407, 410, 411, 425
26 U.S.C. §7701(a)(30) .....	243, 289, 298, 347, 349, 350, 352, 355, 404, 406, 410
26 U.S.C. §7701(a)(30)(A).....	353
26 U.S.C. §7701(a)(31) .....	199, 266, 277, 303, 371
26 U.S.C. §7701(a)(39) .....	301
26 U.S.C. §7701(a)(9) .....	345, 404
26 U.S.C. §7701(a)(9) and (a)(10) .....	126, 168, 199, 266, 287, 289, 295, 299, 301, 349, 353, 355, 356, 369, 371, 388, 398, 404, 410, 417
26 U.S.C. §7701(b)(1)(A) .....	72, 147, 212, 289, 294, 328, 342, 354, 410
26 U.S.C. §7701(b)(1)(A)(ii) .....	354
26 U.S.C. §7701(b)(1)(B).....	132, 349, 354, 355
26 U.S.C. §7701(b)(10).....	354
26 U.S.C. §7701(b)(2)(A) .....	354
26 U.S.C. §7701(b)(2)(B).....	354
26 U.S.C. §7701(b)(3).....	354, 355
26 U.S.C. §7701(b)(4).....	147, 354
26 U.S.C. §7701(b)(5).....	277
26 U.S.C. §7701(b)(7).....	354
26 U.S.C. §7701(b)(A) .....	297
26 U.S.C. §7806 .....	346
26 U.S.C. §861(a)(3)(C)(i) .....	199
26 U.S.C. §864 .....	417
26 U.S.C. §864(c)(3) .....	286
26 U.S.C. §871 .....	126, 199, 299
26 U.S.C. §871(a).....	283, 413
26 U.S.C. §871(b) .....	286, 297
26 U.S.C. §871(b)(1).....	286
26 U.S.C. §871(f) .....	298
26 U.S.C. §872 .....	199
26 U.S.C. §894 .....	297, 413
26 U.S.C. §911 .....	126, 349, 390, 406
26 U.S.C. §911(d)(1).....	349, 351, 355, 398
26 U.S.C. §911(d)(2).....	390
26 U.S.C. Chapter 3 .....	406

26 U.S.C. Subtitle A, Chapter 3, Subchapter A.....	350
28 U.S.C. §§754 and 959(a) .....	48, 211, 268, 294, 316
28 U.S.C. §144 .....	68, 217, 278
28 U.S.C. §1603(b)(3).....	323
28 U.S.C. §1605 .....	252, 323, 344
28 U.S.C. §1605(a)(2).....	62
28 U.S.C. §1652 .....	142
28 U.S.C. §1746(1) .....	366
28 U.S.C. §2679(d)(3).....	142
28 U.S.C. §3002(15)(A) .....	221, 227, 288, 294, 355
28 U.S.C. §453 .....	183, 322
28 U.S.C. §455 .....	68, 217, 278
3 Stat. 587, sect. 7 .....	218
31 U.S.C. §321(d) .....	289
31 U.S.C. §5331 .....	95
4 U.S.C. §105-113.....	248
4 U.S.C. §110(d) .....	349, 356, 369, 371, 388, 404, 405
4 U.S.C. §7259, 87, 90, 120, 123, 125, 126, 128, 132, 138, 154, 194, 199, 223, 266, 276, 288, 296, 297, 323, 329, 355, 356, 411, 417, 418, 427 .....	
42 U.S.C. §1981 .....	164
42 U.S.C. §1983 .....	253, 254, 256
42 U.S.C. §1994 .....	281, 413, 415, 416
42 U.S.C. §301 .....	288
42 U.S.C. §405(c)(2)(C)(i) .....	243
42 U.S.C. §408(a)(7) .....	243
42 U.S.C. §408(a)(8) .....	168, 235
42 U.S.C. §602(a)(25) .....	152
42 U.S.C. §602(a)(25)1 .....	151
42 U.S.C. Chapter 7 .....	314
44 U.S.C. §1505(a).....	296
44 U.S.C. §1508 .....	263
44 U.S.C. §3512 .....	304
48 U.S.C. §1612 .....	123
5 U.S. Code §553 .....	163
5 U.S.C. §2105 .....	58, 127, 154, 295, 303, 410, 428
5 U.S.C. §2105(a).....	85, 109, 129, 222, 243, 390
5 U.S.C. §301 .....	296
5 U.S.C. §3331 .....	156, 183
5 U.S.C. §552 .....	264
5 U.S.C. §552(a)(1) .....	158
5 U.S.C. §552a .....	87, 387
5 U.S.C. §552a .....	288
5 U.S.C. §552a(a)(13) .....	72, 84, 288, 290, 295, 300
5 U.S.C. §552a(a)(2) .....	84, 96, 211, 289, 356, 387
5 U.S.C. §552a(b).....	97
5 U.S.C. §553(a)(1) .....	127, 264
5 U.S.C. §553(a)(2) .....	127, 142, 159, 166, 264
5 U.S.C.S. 912, Section 6 .....	129
50 U.S.C. §841 .....	251, 282, 400, 415
7 U.S.C. §2025(e).....	151
8 U.S.C. §1101(a)(22) .....	345
8 U.S.C. §1101(a)(22)(A).....	402
8 U.S.C. §1101(a)(22)(B).....	390
8 U.S.C. §1101(a)(3) .....	412
8 U.S.C. §1401 .....	63, 72, 84, 207, 212, 215, 233, 289, 294, 328, 355, 368, 369, 374, 402, 412
8 U.S.C. §1427 .....	337
8 U.S.C. §1481 .....	122, 338

8 U.S.C.A. §1401 .....	337
8 U.S.C.A. §1401, Westlaw, 2009 .....	338
Act of Congress.....	120
Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426.....	368
Administrative Procedures Act, 5 U.S.C. §553.....	263
Administrative Procedures Act, 5 U.S.C. §553(a)(2).....	157
Bank Secrecy Act.....	97, 98, 99
Bank Secrecy Act of 1970.....	291, 293
Buck Act of 1940 .....	248
Calif.Evid.Code, §600.....	54
California Civil Code, §§678-680 .....	149, 202
California Civil Code, § 1589 .....	234
California Civil Code, §2224 .....	143
California Civil Code, §655 .....	150, 202
California Civil Code, Section 1589 .....	370
California Civil Code, Section 1589 .....	324
California Civil Code, Section 1589 .....	411
Civ. Code Cal. (1903), 2260.....	247
Civ. Code Cal. (1903), 2282.....	246
Civ. Code La. art. 2293 .....	52
Civ.Code La. art. 533 .....	40
Civ.Code La. art. 534 .....	40
Civil Rights Act.....	259
Declaratory Judgments Act, 28 U.S.C. §2201(a) .....	328, 357
District of Columbia Act of 1871 .....	289
F.A.T.C.A.....	407
Family Code.....	338
Federal Register Act, 44 U.S.C. §1505 .....	263
Foreign Agents Registration Act.....	132
Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 .....	56, 311, 344
Freedom of Information Act.....	296
Hawaii Revised Statutes, §271-1.....	105
House of Representatives, Ex. Doc. 99, 1867 .....	272
HRS §271-1 .....	105
I.R.C. (26 U.S.C.) sections 1, 32, and 162 .....	84
I.R.C. §501(c)(3) .....	72
I.R.C. Section 1040 .....	302
Internal Revenue Code .....	266, 268, 276, 282, 339, 348, 359, 428, 431
Internal Revenue Code of 1939.....	305
Internal Revenue Code or 1939.....	248
Internal Revenue Code Subtitle A .....	128, 256
Internal Revenue Code, Subtitle A .....	66, 67, 72, 87, 88, 91, 97, 265, 266, 274, 287, 292, 295, 328, 331
Internal Revenue Code, Subtitle B .....	302
Internal Revenue Code, Subtitles A and C .....	196, 243
Mass. Rev. Laws (1902). ch. 147, 12 .....	246
Model Penal Code. Q 223.0 .....	64, 95, 201
Omnibus Taxpayer Bill of Rights Act.....	277
Privacy Act.....	295, 296
Privacy Act, 5 U.S.C. §552a .....	96
Privacy Act, 5 U.S.C. §552a(a)(13) .....	84
Pub. L. 108-159, 111 Stat. 1952.....	99
Public Salary Tax Act of 1939 .....	248
Religious Freedom Restoration Act (RFRA) .....	379
Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B.....	184
Rev. Civ. Code So. Dak. (1903), §1638 .....	247
Rev. Civ. Code So. Dak. (1903), 1651 .....	246
Rev. Code N. Dak (1895), 4298 .....	246

Revenue Act of 1926 (44 Stat. 10–87) .....	304
Rules of Decision Act, 28 U.S.C. §1652 .....	214
Securities Act of 1933 .....	297, 424
Social Security Act .....	91, 288
Social Security Act, Title 42, Chapter 7 .....	329
Statutes At Large .....	399
Tax Reform Act of 1969 .....	426
Technical and Miscellaneous Revenue Act of 1988 .....	277
The Social Security Act .....	91
Title 26 (I.R.C.) of the U.S. Code .....	85
Title 26 of the U.S. Code .....	348
Title 42 .....	91, 197
Title 5 of the U.S. Code .....	85, 87, 96, 296
Trust Indenture Act of 1939, 15 U.S.C., Chapter 2A .....	248
U.C.C. §1-202 .....	319
U.C.C. §1-207 .....	414
U.C.C. §1-308 .....	77, 414
U.C.C. §2-103(1)(a) .....	318, 319
U.C.C. §2-104(1) .....	318, 319
U.C.C. §2-206 .....	318
U.C.C. §2-209 .....	319
U.C.C. §9-102 .....	75, 76
U.C.C. §9-102 (44) .....	75
U.C.C. §9-102 (80) .....	75
U.C.C. §9-307 .....	60, 301, 418
Uniform Commercial Code .....	40, 76, 301
Uniform Commercial Code (U.C.C.) .....	215
Uniform Commercial Code, Sections 3-401, 3-402, and 3-419 .....	76

## Regulations

20 C.F.R. §422 .....	154
20 C.F.R. §422.103(d) .....	74, 132, 163, 196, 200, 243, 288, 299, 310, 360, 376, 378, 409
20 C.F.R. §422.104 .....	247
22 C.F.R. §51.2 .....	398
22 C.F.R., Foreign Relations, Sections §§92.12 - 92.30 .....	122
26 C.F.R. §1.1-1(a)(2)(ii) .....	349, 410, 426
26 C.F.R. §1.1-1(c) .....	132, 215, 354, 355, 368, 410
26 C.F.R. §1.1441 .....	352
26 C.F.R. §1.1441-1 .....	352, 426
26 C.F.R. §1.1441-1(b)(2)(i) .....	351, 352
26 C.F.R. §1.1441-1(b)(5)(i) .....	199
26 C.F.R. §1.1441-1(c)(26) .....	298
26 C.F.R. §1.1441-1(c)(3) .....	126, 193, 289, 326, 328, 348, 349, 352, 353, 356, 369, 387, 390, 410
26 C.F.R. §1.1441-1(c)(3)(i) .....	350, 354, 387
26 C.F.R. §1.1441-1(c)(3)(ii) .....	298, 354, 387
26 C.F.R. §1.1441-1(c)(8) .....	351, 352
26 C.F.R. §1.1441-1(e)(1)(ii)(A)(1) .....	199
26 C.F.R. §1.1441-1(e)(5) .....	298
26 C.F.R. §1.1441-1(e)(5)(ii) .....	298
26 C.F.R. §1.1441-4(b)(4) .....	298
26 C.F.R. §1.1441-5(c) .....	298
26 C.F.R. §1.1441-5(e) .....	298
26 C.F.R. §1.1441-6 .....	413
26 C.F.R. §1.1441-6(g)(1) .....	298
26 C.F.R. §1.1461-1(c)(2)(i) .....	298
26 C.F.R. §1.469-9 .....	298

26 C.F.R. §1.6012 .....	267
26 C.F.R. §1.6041-4(a)(1) .....	199
26 C.F.R. §1.871-2 .....	342
26 C.F.R. §1.871-2(b) .....	365
26 C.F.R. §1.871-4 .....	342
26 C.F.R. §1.871-5 .....	343
26 C.F.R. §1.871-7(a)(4) .....	199
26 C.F.R. §1.872-2(f) .....	199
26 C.F.R. §301.6109-1(b) .....	296, 297, 326, 416
26 C.F.R. §301.6109-1(b)(1) .....	417
26 C.F.R. §301.6109-1(g) .....	145
26 C.F.R. §301.7701(b)-2(b) .....	355
26 C.F.R. §301.7701(b)-2(c) .....	354, 355
26 C.F.R. §301.7701(b)-2(d) .....	354
26 C.F.R. §301.7701-5 .....	62, 296, 298
26 C.F.R. §31.3401(a)(6)-1(b) .....	199
26 C.F.R. §31.3401(a)-3 .....	108, 276
26 C.F.R. §31.3401(a)-3(a) .....	276, 303
26 C.F.R. §31.3401(c)-1 .....	85, 303, 356, 410, 427
26 C.F.R. §31.3402(p)-1 .....	108, 276, 303
26 C.F.R. §31.3406(g)-1(e) .....	199
26 C.F.R. §31.6011(b)-2 .....	168
26 C.F.R. §601.105 .....	304
26 C.F.R. §601.201(k)(2) .....	277
26 C.F.R. §601.702 .....	264
26 C.F.R. §601.702(a)(2)(ii) .....	128
31 C.F.R. §103.30(c)(11) .....	292
31 C.F.R. §103.30(d)(2) .....	96, 292
31 C.F.R. §202.2 .....	73, 98, 271, 290, 293
44 F.R. 53066, Sept. 11, 1979, as amended at 46 F.R. 28152, May 26, 1981 .....	98, 291
5 C.F.R. §2635.101 .....	126, 270, 284
5 C.F.R. §2635.101(b) .....	120
62 F.R. 45521, Aug. 27, 1997 .....	291
Federal Register .....	77, 158, 175, 251, 263, 264, 265
Title 20 of the Code of Federal Regulations .....	85
Treasury Regulations .....	431

## Rules

Federal Rule of Civil Procedure 17 .....	314, 315, 338, 343, 355
Federal Rule of Civil Procedure 17(a)(1)(F) .....	314
Federal Rule of Civil Procedure 17(b) .....	167, 211, 214, 268, 286, 294, 296, 315, 323, 330, 355, 356, 418
Federal Rule of Civil Procedure 17(b)(2) .....	314
Federal Rule of Civil Procedure 17(d) .....	294, 330
Federal Rule of Civil Procedure 8(b)(6) .....	419
Federal Rule of Criminal Procedure 43 .....	323
Federal Rule of Evidence 1005 .....	260
Federal Rule of Evidence 803(9) .....	260
Hearsay Exceptions Rule, Federal Rule of Evidence 803(8) .....	194
Tax Court Rule 13(a) .....	304, 329

## Cases

194 B.R. at 925 .....	341
3 Ala. 137 .....	241
4 Co. 118 .....	195, 212, 255, 370



7 Cranch, 144 .....	341
A. J. Yawger & Co. v. Joseph, 184 Ind. 228, 108 N.E. 774, 775 .....	52
A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992) .....	54
Adams v. Murphy, 165 Fed. 304.....	129
Adickes v. Kress Company, 398 U.S. 144, 90 S.Ct. 1598, 26 L.Ed.2d. 142 (1970) .....	178, 255, 259
Afroyim v. Rusk, 387 U.S. 253 (1967) .....	338
Allen v. Forrest, 8 Wash. 700, 36 P. 971.....	321, 422
Ambrosini v. United States, 187 U.S. 1 .....	130
American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358.....	359, 393
American La. France Fire Engine Co., to Use of American La. France & Foamite Industries, v. Borough of Shenandoah, C.C.A.Pa., 115 F.2d. 886, 867.....	52, 102
Andrews v. Andrews, 188 U.S. 14, 23 S.Ct. 237, 47 L.Ed. 366.....	325, 430
Andrews v. O'Grady, 44 Misc.2d. 28, 252 N.Y.S.2d. 814, 817.....	56
Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534 .....	70, 216, 321, 422
Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901) .....	368
Arnson v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920.....	62, 216, 331, 334, 366
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936) .....	124, 127, 299, 359
Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936) .....	249, 293, 411
Ashwander v. Tennessee Valley Authority Et Al, 297 U.S. 288, 346-348 (1936).....	406
Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936).....	140, 165, 313, 391
Atherton v. Atherton, 181 U.S. 155, 21 S.Ct. 544, 45 L.Ed. 794, .....	325, 430
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450 (1977) .....	307
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7 (1977) .....	307
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977) .....	61, 141, 312
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13 ..61, 312	
Auffmordt v. Hedden, 137 U.S. 310 .....	129
Backus v. Lebanon, 11 N.H. 19.....	321, 423
Bailey v. Alabama, 219 U.S. 219 (1911).....	348
Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735.....	70, 216, 321, 422
Baltimore Shipbuilding Co. v. Baltimore, 195 U.S. 375 .....	130
Balzac v. Porto Rico, 258 U.S. 298 (1922) .....	365
Bank v. Deveaux .....	271
Barnet v. National Bank, 98 U.S. 555, 558, 25 L.Ed. 212.....	63, 216, 331, 334, 366
Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326.....	53, 376, 429
Bell v. State of Maryland, 378 U.S. 226, 249 (1964) .....	395
Bellis v. United States, 417 U.S. 85 (1974).....	261
Benton Harbor v. Michigan Fuel & Light Co. 250 Mich. 614, 231 N.W. 52, 71 A.L.R. 114 .....	321, 422
Berea College v. Kentucky, 211 U.S. 45 (1908) .....	221, 347
Billings v. Hall, 7 CA. 1 .....	212
Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427 .....	70, 216, 321, 422
Bliss v. Hoy, 70 Vt. 534, 41 A. 1026 .....	53, 103
Bogle v. Bogle, 3 Allen, 158 .....	246
Boise Artesian Hot & Cold Water Co. v. Boise City, 230 U.S. 84, 57 L.Ed. 1400, 33 S.Ct. 997 .....	321, 423
Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093 (9th Cir. 1981).....	77
Bowditch v. Banuelos, 1 Gray, 220.....	246
Bowen v. Roy, 476 U.S. 693 (1986) .....	151, 152, 153
Brady v. U.S., 397 U.S. 742 (1970) .....	249
Braswell v. United States, 487 U.S. 99 (1988).....	261
Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).....	92, 156, 168, 261, 296
Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134.....	53, 376, 429
Bruggeman v. Independent School Dist., No. 4, Union Tp., Mitchell County, 227 Iowa 661, 289 N.W. 5, 8, 11 .....	52
Brushaber v. Union Pacific R.R. Co., 240 U.S. 1.....	130
Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683.....	141, 182
Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683.....	312

Budd v. People of State of New York, 143 U.S. 517 (1892).....	67, 90, 102, 106, 206, 220, 231, 252, 275, 319, 322, 333, 360, 386, 412
Buffalo Pressed Steel Co. v. Kirwan, 138 Md. 60, 113 A. 628, 630 .....	51, 375, 421
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325 .....	86, 111, 292, 329, 349, 357, 365, 372, 385, 429
Burton v. Wilmington Parking Authority, 365 U.S. 715 (1961) .....	61, 210, 327
Button's Estate v. Anderson, 112 Vt. 531, 28 A.2d. 404, 143 A.L.R. 195 .....	143
C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939) .....	133, 283
Calder v. Bull, 3 U.S. 386 (1798).....	83
Caldwell v. Missouri State Life Ins. Co., 230 S.W. 566, 568, 148 Ark. 474 .....	52, 102
Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494.....	265
California Bankers Ass'n v. Shultz, 416 U.S. 21 (1974).....	291, 294
California Bankers Ass'n v. Shultz, 416 U.S. 21,29, 94 S.Ct. 1494 (U.S.Cal. 1974) .....	97, 98
California Bankers Ass'n v. Shultz, 416 U.S. 21,55, 94 S.Ct. 1494 (U.S.Cal. 1974) .....	97
California Bankers Association v. Shultz, 416 U.S. 21 (1974) .....	291
Camden v. Allen, 2 Dutch., 398 .....	63, 66, 81, 107, 154, 290, 300, 401
Cameron, to Use of Cameron v. Eynon, 332 Pa. 529, 3 A.2d. 423, 424 .....	52, 102
Cargill v. Thompson, 57 Minn. 534,59 N.W. 638.....	356
Carlisle v. U. S., 16 Wall. 147, 155 (1872) .....	341
Carroll v. Fetty, 121 W.Va 215, 2 SE.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S Ct 85 .....	53, 376
Carruth v. Carruth, 118 Mass. 431 .....	247
Carter v. Carter Coal Co., 298 U.S. 238 (1936) .....	222
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936) .....	67, 96, 124, 299, 359
Casement v. Brown, 148 U.S. 615 .....	130
Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48.....	270
Catlin v. Trustees, 113 N.Y. 133, 20 N.E. 864.....	186
Central Pacific Railroad v. California, 162 U.S. 91, 126 .....	131
Central Transp. Co. v. Pullman's Palace Car Co., 139 U.S. 24, 35 L.Ed. 55, 11 S.Ct. 478 .....	321, 422
Cereghino v. State By and Through State Highway Commission, 230 Or. 439, 370 P.2d. 694, 697.....	64, 95, 100, 137, 162, 201, 206, 229
Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623 .....	341
Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452.....	48, 58, 71, 88, 120, 125, 176, 204, 363
Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880 .....	70, 216, 321, 422
Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181 .	48, 58, 71, 88, 119, 125, 176, 204, 362
Chicago v. Chicago Union Traction Co., 199 Ill. 259, 65 N.E. 243 .....	321, 422
Chicago, Rock Island & Pacific Ry. Co. v. Bond, 240 U.S. 449, 456.....	130
Children's Hospital, 261 U.S. 525, 544 , 43 S.Ct. 394, 24 A.L.R. 1238.....	222
Chisholm v. Georgia (February Term, 1793) 2 U.S. 419, 2 Dall. 419, 1 L. Ed 440.....	116
Chisholm v. Georgia, 2 Dall. (2 U.S.) 419, 1 L.Ed. 440, 455 (1793) .....	80, 115, 420
Chisholm v. Georgia, 2 Dall. (U.S.) 419 (Dall.) (1794) .....	185
Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793).....	333
Choctaw & Gulf R.R. v. Harrison, 235 U.S. 292 .....	130
Choctaw, O. & G.R.R. Co. v. Mackay, 256 U.S. 531 .....	130
Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337 .....	70, 216, 321, 422
Church of Scientology v. U.S. Department of Justice (1979), 612 F.2d. 417, 425 .....	111
Cincinnati v. Cincinnati & H. Traction Co., 245 U.S. 446, 62 L.Ed. 389, 38 S.Ct. 153 .....	321, 422
City of Boerne v. Flores, 521 U.S. 507 (1997) .....	167
City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997).....	74, 87, 210, 252, 274, 385, 408
City of Dallas v. Mitchell, 245 S.W. 944 (1922).....	421
Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973) .....	168
Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973).....	92, 156, 261, 296
Clark v. Peoples Savings and Loan Ass'n of De Kalb County, 221 Ind. 168, 46 N.E.2d. 681, 682, 144 A.L.R. 1495.....	52
Clark v. United States, 95 U.S. 539 (1877) .....	54
Clarksburg Electric Light Co. v. Clarksburg, 47 W.Va. 739, 35 S.E. 994 .....	321, 422
Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943) .....	227
Cleveland Bed. of Ed. v. LaFleur (1974), 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215.....	62, 207, 333, 358
Colautti v. Franklin, 439 U.S. 379 (1979) .....	405, 429
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979) .....	405, 428

Colautti v. Franklin, 439 U.S. at 392-393, n. 10 .....	86, 111, 292, 330, 349, 356, 365, 386, 405, 429
Collector v. Day, 11 Wall. 113.....	130
Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747 .....	321, 422, 423
Colvin v. Reed, 55 Pa. 375.....	325
Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108.....	216, 366
Commonwealth v. Alger, 7 Cush. 84 .....	239
Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088 .....	391
Connick v. Myers, 461 U.S. 138, 147 (1983).....	92, 156, 168, 261, 296
Connizzo v. General American Life Ins. Co. (Mo App), 520 S.W.2d. 661 .....	214
Cooke v. United States, 91 U.S. 389, 398 (1875).....	227
Corfield v. Coryell, 6 Fed. Cas. 546 (No. 3, 230) (CCED Pa. 1825) .....	257
Cornell v. Coyne, 192 U.S. 418, 430.....	347
Cotton v. United States, 11 How. 229, 231 (1851).....	60, 281, 340
Couch v. United States, 409 U.S., at 328, 93 S.Ct., at 615,.....	97
Court in Estelle v. Williams, 425 U.S. 501 (1976).....	324
Craig v. Craig, 3 Barb. Ch. 76.....	246
Crowell v. Benson, 285 U.S. 22, 50 (1932).....	307, 308
Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932) .....	61, 312
Crowell v. Benson, 285 U.S. 22, 62 .....	406
Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292.....	141
Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292.....	61, 312
Cruger y. Halliday, 11 Paige, 314 .....	246
Cubic Corp. v. Marty, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833 .....	103, 247
Cumberland Tel. & Tel. Co. v. United Electric R. Co. 93 Tenn 492, 29 S.W. 104.....	321, 422
Curley v. United States, 791 F.Supp. 52 .....	265
Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035 .....	58, 66, 70, 74, 104, 119, 124, 133, 138, 157, 205, 299
Daniels v. Dean, 2 Cal.App. 421, 84 P. 332 (1905) .....	77
Dartmouth College v. Woodward.....	271
Davis v. Davis. TexCiv-App., 495 S.W.2d. 607, 611 .....	137
Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611 .....	64, 95, 100, 162, 201, 205, 229
Dayton v. South Covington & C. Street R. Co., 177 Ky. 202, 197 S.W. 670 .....	321, 422
De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700 .....	216, 366
De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901) .....	368
Dean v. Lanford, 9 Rich. Eq. (S. C.) 423 .....	246
Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935).....	54
Delanoy v. Delanoy, 216 Cal. 27, 13 P.2d. 719 (CA. 1932) .....	137, 325, 430
Delo v. Lashely, 507 U.S. 272 (1993).....	324
District of Columbia v. Murphy, 314 U.S. 441 (1941).....	309, 388
Ditson v. Ditson, 4 R.I. 87.....	325, 430
Dobbins v. Commissioners of Erie County, 16 Pet. 435 .....	130
Dodd v. United States, 223 F.Supp. 785 .....	264
Dollar Savings Bank v. United States, 19 Wall. 227 .....	56, 145
Dollar Savings Bank v. United States, 19 Wall. 227, 239 (1874) .....	115
Donovan v. Kansas City, 352 Mo. 430, 175 S.W.2d. 874, 884.....	52
Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901).....	368
Dore v. Southern Pacific Co. (1912), 163 Cal. 182, 124 P. 817 .....	77
Downes v. Bidwell, 182 U.S. 244 (1901).....	97, 101, 219, 415
Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) .....	368
Downes, 182 U.S. at 261, 21 S.Ct. at 777 .....	368
Dred Scott v. Sandford, 60 U.S. 393 (1857).....	57, 101, 149, 270, 284, 409
Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856) .....	230
Dreier v. United States, 221 U.S. 394 (1911).....	261
Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48 .....	321, 422
Duncan v. Duncan, 265 Pa. 464, 109 A. 220. ....	325
East Ohio Gas Co. v. Akron, 81 Ohio.St. 33, 90 N.E. 40.....	321, 422
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	133, 283, 399
Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991).....	61, 211, 327

Eisner v. Macomber, 252 U.S. 189 .....	130
Elbert County v. Brown, 16 Ga.App. 834, 86 S.E. 651, 665 .....	52
Electric Co. v. Dow, 166 U.S. 489 .....	406
Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088.....	140, 165, 313
Elliott v. Eugene, 135 Or. 108, 294 P. 358.....	321, 423
Ellis v. Boston, H. & E. Railroad, 107 Mass. 1 .....	246
Evans v. Gore, 253 U.S. 245 (1920).....	278
Evans v. Gore, 253 U.S. 245, 259 .....	130
Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696.....	62, 216, 331, 334, 366
Ex parte Bakelite Corp., 279 U.S. 438, 452 (1929).....	306
Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413 .....	312
Ex parte Blain, L. R. 12 Ch. Div. 522, 528 .....	359, 393
Ex parte Virginia, 100 U.S. 339, 346 .....	243
Farmers Bank v. Minnesota, 232 U.S. 516.....	130
Farmers' & Mechanics' National Bank v. Dearing, 91 U.S. 29, 35, 23 L.Ed. 196 .....	63, 216, 331, 334, 366
Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144.....	53, 376, 429
Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641 .....	56, 145
Fidelity & Deposit Co. v. Pennsylvania, 240 U.S. 319 .....	130
Fink v. Goodson-Todman Enterprises, Limited, 9 C.A.3d. 996, 88 Cal.Rptr. 679, 690 .....	56
First Nat. Bank v. Matlock, 99 Okl. 150. 226 P. 328, 331, 36 A.L.R. 1088 .....	52
Flemming v. Nestor, 363 U.S. 603 (1960) .....	55, 247, 329, 411
Flesch v. Circle City Excavating & Rental Corp., 137 Ind.App. 695, 210 N.E.2d. 865.....	325, 430
Flint v. Stone Tracy Co., 220 U.S. 107 .....	130
Flora v. U.S., 362 U.S. 145 (1960).....	232
Floyd Acceptances, 7 Wall (74 U.S. 169) 666 (1869).....	77
Form #05.002 .....	138, 139, 166
Forster v. Scott, 136 N.Y. 577.....	137
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) .....	111, 292, 330, 349, 356, 365, 373, 386, 405, 429
Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429 .....	70, 216, 321, 422
Freytag v. Commissioner, 501 U.S. 868 (1991) .....	142, 309, 310, 405
Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.....	280
Frost v. Corporation Commission, 278 U.S. 515, 49 S.Ct. 235 (U.S., 1929).....	135
Fulton Light, Heat & Power Co. v. State, 65 Misc. 263 (1909) .....	137
Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536.....	64, 94, 100, 136, 162, 194, 201, 205, 229
Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968).....	168
Gardner v. Broderick, 392 U.S. 273, 277 -278 (1968) .....	92, 156, 260, 296
Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524 .....	48, 58, 71, 88, 119, 125, 176, 204, 362
Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263.....	64, 65, 228, 375, 410
Giaccio v. State of Pennsylvania, 382 U.S. 399; 86 S.Ct. 518 (1966).....	66
Gillespie v. Oklahoma, 257 U.S. 501 .....	130
Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773 .....	53, 376, 429
Glidden Co. v. Zdanok, 370 U.S., at 548-549 .....	308
Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 .....	61, 312
Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed. 35 .....	62, 216, 331, 334, 366
Gorton v. Doty, 57 Idaho 792, 69 P.2d. 136,139.....	57
Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303.....	70, 216, 321, 422
Graves v. People of State of New York, 306 U.S. 466 (1939) .....	126
Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581 .....	249, 293
Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527 .....	46, 71
Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581 .....	406
Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527.....	140, 165, 313, 391
Gromer v. Standard Dredging Co., 224 U.S. 362, 371 .....	130
Grosjean v. American Press Co., 297 U.S. 233, 244 (1936) .....	221, 347
Grossbier v. Chicago, St. P., M. & O. Ry. Co., 173 Wis. 503. 181 N.W. 746, 748 .....	52
Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897) .....	101, 161, 198
H. Liebes & Co. v. Klengenberg, C. C.A.Cal.. 23 F.2d. 611. 612.....	51, 375, 421
Hagar v. Reclamation Dist., No. 108, 111 U.S. 701, 28 L.Ed. 569, 4 Sup.Ct.Rep. 663 .....	334



Hague v. C.I.O., 307 U.S. 496, 507, 519 .....	243
Hale v. Henkel, 201 U.S. 43 (1906) .....	260, 261
Hale v. Henkel, 201 U.S. 43, 74 (1906) .....	73, 85, 117, 210, 255
Hale v. Henkel, 201 U.S. 43, 74-75, 26 S.Ct. 370, 378-379, 50 L.Ed. 652 (1906) .....	97
Hall v. Wisconsin, 103 U.S. 5 .....	129
Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724 .....	96, 124, 299, 359
Hanson v. Vernon, 27 Ia., 47 .....	63, 66, 81, 107, 154, 290, 300, 401
Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965) .....	280
Harris v. Harris, 83 N.M. 441, 493 P.2d. 407, 408 .....	64, 95, 100, 201
Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964) .....	74, 87, 210, 252, 274, 385
Heider v. Unicum, 142 Or. 416, 20 P.2d. 384 .....	53, 376, 429
Helvering v. Davis, 301 U.S. 619, 57 S.Ct. 904, 81 L.Ed. 1307 (1937) .....	98, 291, 294
Herriott v. City of Seattle, 81 Wash.2d. 48, 500 P.2d. 101, 109 .....	364
Hinds v. John Hancock Mut. Life Ins. Co., 155 Me. 349, 155 A.2d. 721, 85 A.L.R.2d. 703 .....	214
Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752 .....	64, 95, 137, 162, 201, 205, 229
Home Telephone & Telegraph Co. v. Los Angeles, 227 U.S. 278, 287 .....	243
Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945) .....	226
Housing Authority of Cherokee National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028 .....	231
Howell v. Bowden, TexCiv. App., 368 S.W.2d. 842, &18 .....	64, 95, 100, 201
Humble Oil & Re. fining Co. v. Bell, Tex.Civ.App., 172 S.W.2d. 800, 803 .....	57
Humphrey's Executor v. United States, 295 U.S. 602 (1935) .....	309
Hurley v. Commission of Fisheries, 257 U.S. 223, 225, 42 S.Ct. 83, 66 L.Ed. 206 .....	135
In re Balleis' Estate, 144 N.Y. 132, 38 N.E. 1007 .....	186
In re Bergeron, 220 Mass. 472, 107 N.E. 1007, 1008, Ann.Cas.1917A, 549 .....	269
In Re Hamilton, 148 N.Y. 310, 42 N.E. 717 .....	186
In re Mytinger, D.C.Tex. 31 F.Supp. 977, 978, 979 .....	82
In re Olmstead, 24 App. Div. (N. Y.) 190 .....	247
In re Pierce, Butler & Pierce Mfg. Co., D.C.N.Y., 231 F. 312, 318 .....	52
In re Riggle's Will, 11 A.D.2d 51 205 N.Y.S.2d 19, 21, 22 .....	136
In re Riggle's Will, 11 A.D.2d. 51, 205 N.Y.S.2d. 19, 21, 22 .....	47, 65, 73, 155, 300, 324, 430
In re Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 74 (1873) .....	395
In re Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022 .....	332
In re Van Kleeck, 121 N.Y. 701, 75 N.E. 50 .....	186
In re Winship, 397 U.S. 358, 364 (1970) .....	324
In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999) .....	158, 195, 341
Indian Oil Co. v. Oklahoma, 240 U.S. 522 .....	130
Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172 .....	48, 58, 71, 89, 120, 125, 176, 204, 363
Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376 .....	323
Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870) .....	221, 347
International News Service v. Associated Press, 248 U.S. 215, 250 (1918) (dissenting opinion) .....	101, 162, 202
Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696 .....	321, 422
Istituto Bancario Italiano SpA v. Hunter Engineering Co., Inc., 449 A.2d 210 (Del. Supr., 1982) .....	336
Jackman v. Rosenbaum Co., 260 U.S. 22, 31 (1922) .....	402
James v. Bowman, 190 U.S. 127, 139 (1903) .....	74, 87, 210, 252, 274, 385
Jefferson County Pharmaceutical Assn., Inc. v. Abbott Laboratories, 460 U.S. 150, 161, n. 21 (1983) .....	115
Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8 .....	48, 58, 71, 88, 119, 125, 176, 204, 362
Johnson Freight Lines v. Davis, 170 Tenn. 177, 93 S.W.2d. 637, 639 .....	57
Johnson v. United States, 228 U.S. 457, 458, 33 S.Ct. 572, 57 L.Ed. 919 (1913) .....	97
Juilliard v. Greenman, 110 U.S. 421 (1884) .....	211
Justice v. Lang, 42 N.Y. 496, 1 Am.Rep. 576 .....	51, 375, 421
Kaehn v. St. Paul Co-op. Ass'n, 156 Minn. 113, 194 N.W. 112 .....	270
Kaiser Aetna v. United States, 444 U.S. 164 (1979) .....	101, 162, 202
Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979) .....	100, 162, 202
Kansas Gas & E. Co. v. Independence (CA10), 79 F.2d. 32, 638, 100 A.L.R. 1479 .....	321, 422
Katz v. Brandon, 156 Conn. 521, 245 A.2d. 579, 586 .....	81, 230
Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).FN24 .....	141
Kawanakao v. Polyblank, 205 U.S. 349, 353, 27 S.Ct. 526, 527, 51 L.Ed. 834 (1907) .....	115



Kazubowski v. Kazubowski, 45 Ill.2d. 405, 259 N.E.2d. 282, 290.....	332
Kelley v. Johnson, 425 U.S. 238, 247 (1976).....	92, 155, 168, 260, 296
Kellum v. Browning's Adm'r., 231 Ky. 308, 21 S.W.2d. 459, 465 .....	53, 103
Klee v. U. S., C.C.A.Wash., 53 F.2d. 58, 61 .....	57
Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254. 64, 95, 100, 137, 162, 195, 201, 205, 229 .....	
Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710.....	58, 66, 70, 74, 104, 119, 124, 133, 138, 157, 205, 299
Landon v. Kansas City Gas Co., C.C.A.Kan., 10 F.2d. 263, 266 .....	52, 102
Lane v. Railey, 280 Ky. 319, 133 S.W.2d. 74, 79, 81 .....	55
Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196.....	70, 216, 321, 422
Lawrence v. State Tax Commission, 286 U.S. 276 (1932) .....	355
Lechmere Tire and Sales Co. v. Burwick, 360 Mass. 718, 720, 721, 277 N.E.2d. 503 .....	103, 247
Lee v. Travelers' Ins. Co. of Hartford, Conn., 173 S.C. 185, 175 S.E. 429 .....	51, 375, 421
Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108 .....	140, 165, 313, 391
Leonard v. Vicksburg, S. & P.R. Co., 198 U.S. 416, 422 .....	406
Levasseur v. Field (Me), 332 A.2d. 765 .....	214
Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928).....	221, 347
License Cases, 5 How. 583 .....	73, 112, 218
License Tax Cases, 72 U.S. 462 (1866) .....	135
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866) .....	68, 124, 164, 299, 361, 407, 424
Lincoln v. Superior Court (1928), 95 Cal.App. 35, 271 P. 1107 .....	77
Linn v. Ross, 10 Ohio 414, 36 Am.Dec. 95 .....	52
Lippencott v. Allander, 27 Iowa 460.....	64, 65, 228, 375, 410
Loan Association v. Topeka, 20 Wall. 655 (1874).....	63, 66, 81, 84, 107, 154, 253, 290, 300, 401
Long v. Rasmussen, 281 F. 236 (1922).....	133, 143, 283, 399
Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982) .....	100, 162, 202
Louisville v. Cumberland Tel. & Tel. Co., 224 U.S. 649, 56 L.Ed. 934, 32 S.Ct. 572 .....	321, 422
Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13 .....	70, 216, 321, 422
Lovell v. United States, 755 F.2d. 517, 519 (7th Cir. 1984) .....	396, 401
Lucia v. SEC, 138 S.Ct. 2044, 2051, 201 L.Ed.2d. 464 (2018) .....	127
Luther v. Borden, 48 U.S. 1 (1849).....	358
Macy v. Heverin, 44 Md.App. 358, 408 A.2d. 1067, 1069 .....	121
Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S.Ct. 571 .....	322, 423
Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697 ....	58, 71, 88, 119, 125, 176, 204, 362
Madlener v. Finley, 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697 (1st Dist) .....	48
Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408 .....	140, 259, 313
Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803) .....	357
Marsh v. Alabama, 326 U.S. 501 (1946).....	61, 210, 327, 328
Matter of Mayor of N.Y., 11 Johns., 77 .....	63, 66, 81, 107, 154, 290, 300, 401
Matter of Miller, 15 Abb.Pr. 277.....	246
Mccreery v. Davis, 44 S.C. 195, 28 L.R.A. 655, 22 S.E. 178, 51 Am.St.Rep. 794 (S.C., 1895) .....	339
McCulloch v. Maryland, 4 Wheat. 316 .....	130
McCulloch v. Md., 4 Wheat. 431 .....	80, 107
McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925 .....	332
McLean v. United States, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260 .....	63, 216, 331, 334, 366
Medbury v. United States, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779.....	63, 216, 331, 334, 366
Meese v. Keene, 481 U.S. 465, 484 (1987).....	405, 429
Meese v. Keene, 481 U.S. 465, 484-485 (1987).....	111, 292, 330, 349, 356, 365, 373, 385, 405, 429
Meredith v. United States, 13 Pet. 486, 493 .....	56, 145
Metcalf Eddy v. Mitchell, 269 U.S. 514 (1926) .....	131
Mexican Petroleum Corporation of Louisiana v. North German Lloyd, D.C.La., 17 F.2d. 113,114 .....	51, 375, 421
Michigan Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d. 663, 665.....	82
Michigan Tel. Co. v. St. Joseph, 121 Mich. 502, 80 N.W. 383 .....	321, 423
Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954).....	223, 267, 364
Miller's Appeal, 100 Pa. 568, 45 Am.Rep. 394 .....	52, 102
Milwaukee Electric R. & Light Co. v. Railroad Com., 153 Wis. 592, 142 N.W. 491, affd 238 U.S. 174, 59 L.Ed. 1254, 35 S.Ct. 820.....	321, 423

Milwaukee v. White, 296 U.S. 268 (1935).....	56, 145
Minot v. Winthrop, 162 Mass. 113, 38 N.E. 512 .....	186
Modern Music Shop v. Concordia Fire Ins. Co. of Milwaukee, 131 Misc. 305, 226 N.Y.S. 630, 635 .....	40
Montana Power Co. v. Bokma, Mont., 457 P.2d. 769, 772, 773 .....	81, 230
Moore v. East Cleveland, 431 U.S. 494, 502 (1977) .....	258
Mugler v. Kansas, 123 U.S. 623 (1887) .....	222
Mulford v. Le Franc, 26 Cal. 102 .....	40
Munn v. Illinois, 94 U.S. 113 (1876) .....	73, 105, 112, 154, 166, 218, 220, 234, 236
Munn v. Illinois, 94 U.S. 113 (1877) .....	70, 144, 145, 148
Murray v. City of Charleston, 96 U.S. 432 (1877) .....	55
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272 (1856) .....	306
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856) .....	61, 307, 312
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How., at 280-282 .....	307
New England Trust Co. v. Wood, Mass., 93 N.E.2d. 547, 549 .....	40
New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885) .....	55
New York Electric Lines Co. v. Empire City Subway Co., 235 U.S. 179, 59 L.Ed. 184, 35 S.Ct. 72 .....	321, 423
New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) .....	54
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100 .....	86, 111, 292, 329, 349, 357, 365, 372, 385, 429
Ngiraingas v. Sanchez, 495 U.S. 182 (1990) .....	60, 267, 281, 340, 350
Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987) .....	100, 202
Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987) .....	162
Northern Liberties v. St. John's Church, 13 Pa.St. 104 .....	63, 66, 81, 107, 154, 253, 290, 300, 401
Northern Ohio Traction & Light Co. v. Ohio, 245 U.S. 574, 62 L.Ed. 481, 38 S.Ct. 196 .....	321, 422
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983) .....	62, 141, 142, 183, 392
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983) .....	158, 313
Northern Pipeline Constr. Co. v. Marathon Pipe Line Co., 458 U.S. 50 (1982) .....	307
Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706 .....	321, 422, 423
Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69 .....	321, 422, 423
Norton v. Shelby County, 118 U.S. 425 (1885) .....	109
Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553 .....	163
O'Connor v. Ortega, 480 U.S. 709, 723 (1987) .....	92, 155, 168, 260, 296
O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933) .....	308
Oceanic Steam Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909) .....	307
Ohio Pub. Serv. Co. v. Ohio, 274 U.S. 12, 71 L.Ed. 898, 47 S.Ct. 480 .....	321, 422
Olmstead v. United States, 277 U.S. 438 (1928) .....	184
Olmstead v. United States, 277 U.S. 438, 478 (1928) .....	85, 209
Omaha Water Co. v. Omaha (CA8), 147 F. 1, app dismd 207 U.S. 584, 52 L.Ed. 352, 28 S.Ct. 262 .....	321, 423
O'Malley v. Woodrough, 307 U.S. 277 (1939) .....	278
O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982) .....	227
Opinion of Judges, 8 Greenl. (Me.) 481 .....	59, 120
Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869) .....	221, 347
Osborn v. Bank of U.S., 22 U.S. 738 (1824) .....	56, 104, 175, 192, 212, 272, 337, 370, 400
Owensboro v. Cumberland Tel. & Tel. Co., 230 U.S. 58, 57 L.Ed. 1389, 33 S.Ct. 988 .....	321, 423
Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794 .....	81, 230
Palmore v. United States, 411 U.S. 389, 390-391, 93 S.Ct. 1670, 36 L.Ed.2d. 342 (1973) .....	309
Pannill v. Roanoke Times Co., W.D.Va.1918, 252 F. 910 .....	338
Papasan v. Allain, 478 U.S. 265 (1986) .....	249, 411
Pape v. New York & Harlem R. R. Co., 74 A.D. 175 .....	137
Parish v. MacVeagh, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936 .....	63, 216, 331, 334, 366
Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869) .....	221, 347
Peck & Co. v. Lowe, 247 U.S. 165, 172 .....	130
Pennoyer v. Neff, 95 U.S. 714 (1878) .....	138
Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565 .....	325, 332, 430
Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836 .....	70, 216, 321, 422
People v. Flanagan (1924), 65 Cal.App. 268, 223 P. 1014 .....	77
People v. Merrill, 2 Park. Crim. Rep. 590, 596 .....	359, 393
People v. Powell, 280 Mich. 699, 274 N.W. 372, 373, 111 A.L.R. 721 .....	135

People v. Ridgley, 21 Ill. 65, 1859 W.L. 6687, 11 Peck 65 (Ill., 1859) .....	105
Perry v. United States, supra at 352 (1935) .....	227
Peterson v. City of Greenville, 373 U.S. 244, 248, 83 S.Ct. 1119, 1121 (1963) .....	177, 255
Pettit v. Penn, LaApp., 180 So.2d. 66, 69 .....	332
Pierce v. Somerset Ry., 171 U.S. 641, 648 .....	406
Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316 .....	140, 165, 313, 391
Pierce v. United States, 314 U.S. 306, 62 S.Ct. 237, 86 L.Ed. 226, 1941 U.S. LEXIS 1142 (1941) .....	129
Pioneer Mining Co. v. Ty berg, C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442 .....	270
Plessy v. Ferguson, 163 U.S. 537, 542 (1896) .....	78, 413, 416, 420
Poindexter v. Greenhow, 114 U.S. 270 (1885) .....	193
Poitrass v. R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113 .....	214
Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (1895) .....	185
Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 585, 586 .....	130
Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895) .....	204
Pray v. Northern Liberties, 31 Pa.St. 69 .....	63, 66, 81, 107, 154, 290, 300, 401
Price v. United States, 269 U.S. 492 , 46 S.Ct. 180 .....	56, 145
Prince v. Commonwealth of Massachusetts, 321 U.S. 158, 166, 88 L.Ed. 645, 64 S.Ct. 438, 442 (1944) .....	320
Prince, 321 U.S. at 167, 88 L.Ed. 645, 64 S.Ct. at 442 .....	320
Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837) .....	59, 89, 260
Providence Bank v. Billings, 29 U.S. 514 (1830) .....	80, 261, 408, 419
Providence Gas Co. v. Thurber, 2 R.I. 15 .....	321, 422
Public Workers v. Mitchell, 330 U.S. 75, 101 (1947) .....	92, 156, 261, 296
Pumpelly v. Green Bay Company, 13 Wall. 177 .....	238
Quinby v. Public Serv. Com. 223 N.Y. 244, 119 N.E. 433, 3 A.L.R. 685 .....	321, 422
Rabon v. State Finance Corporation, 203 S.C. 183, 26 S.E.2d. 501, 502 .....	51, 375, 421
Radich v. Hutchins , 95 U.S. 210 (1877) .....	341
Railroad Co. v. Peniston, 18 Wall. 5 .....	130
Railroad Trainmen v. B. & O.R. Co. 331 U.S. 519 (1947) .....	347
Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85 .....	70, 216, 321, 422
Re Prime's Estate, 136 N.Y. 347, 32 N.E. 1091 .....	186
Reinecke v. Smith, Ill., 53 S.Ct. 570, 289 U.S. 172, 77 L.Ed. 1109 .....	270
ReMine ex rel. Liley v. District Court for City and County of Denver, Colo., 709 P.2d. 1379, 1382 .....	324, 430
Reynolds v. United States, 98 U.S. 145 (1879) .....	152
Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353 .....	70, 216, 321, 422
Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186 .....	81, 230
Roberts v Roberts (1947) 81 CA.2d. 871, 185 P.2d. 381 .....	341
Roberts v Roberts, 81 Cal.App.2d. 871 [Civ. No. 15818. Second Dist., Div. Two. Oct. 17, 1947] .....	320
Rogers v. Bellei, 401 U.S. 815 (1971) .....	369, 399
Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998 .....	54
Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel ...	150, 344
Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87 .....	321, 422, 423
Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990) .....	92, 154, 156, 168, 261, 296, 391
Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635 .....	70, 216, 321, 422
Ryan v. Motor Credit Co., 30 N.J.Eq. 531, 23 A.2d. 607, 621 .....	109
Saenz v Roe, 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999) .....	259
Salt Lake City v. Utah Light & Traction Co., 52 Utah. 210, 173 P. 556, 3 A.L.R. 715 .....	321, 422
San Francisco Arts & Athletics, Inc. v. United States Olympic Committee, 483 U.S. 522, 544 -545 (1987) 61, 211, 327, 328	
San Francisco Gas Co. v. Brickwedel , 62 Cal. 641 (1882) .....	77
San Francisco Realty Co. v. Linnard (1929), 98 Cal.App. 33, 276 P. 368 .....	77
Saums v. Parfet, 270 Mich. 165, 258 N.W. 235 .....	57
Schechter Poultry Corp. v. United States, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947 .....	222
Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912) .....	221, 347
Shelley v. Kraemer, 334 U.S. 1 (1948) .....	61, 211, 327, 328
Shelley v. Kraemer, 334 U.S. 1, 13, 68 S.Ct. 836, 842, 92 L.Ed. 1161 (1948) .....	177, 254
Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878 .....	58, 66, 70, 74, 104, 119, 124, 133, 138, 157, 205, 300
Sherbert v. Verner, 374 U.S. 398, 412 (1963) .....	152, 153
Sherbert v. Verner, 374 U.S., at 404 .....	153

Shreveport Traction Co. v. Shreveport, 122 La. 1, 47 So 40.....	321, 422
Singer Mfg. Co. v. Rahn, 132 U.S. 518, 523.....	130
Sinking Fund Cases, 99 U.S. 700 (1878) .....	280
Slaughter House Cases, 16 Wall. 36 (1873).....	78, 413, 416, 420
Slaughter-House Cases, 16 Wall. 36 (1873).....	256
Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873) .....	399
Smith v. Allwright, 321 U.S. 649, 644 .....	280
Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94 .....	369
Smith v. Thornhill, Tex.Com.App. 25 S.W.2d. 597, 599 .....	51, 375, 421
Solomon v. Commissioner, T.C. Memo. 1993-509.....	396
South Carolina v. Regan, 465 U.S. 367, 394, 104 S.Ct. 1107, 1123 (1984) .....	399
Spring v. Constantino, 168 Conn. 563, 362 A.2d. 871, 875.....	119
St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469 .....	249, 293, 411
St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469 .....	406
St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351 ..	140, 165, 313, 391
St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.....	46, 71
Standard Oil Co. of Calif. v. Perkins, C.A.Or., 347 F.2d. 379, 383 .....	103, 247
Standard Oil Co. v. Anderson, 212 U.S. 215, 227.....	130
State Compensation Ins. Fund v. Industrial Accident Commission, 216 Cal. 351, 14 P.2d. 306, 310 .....	57
State ex rel. Cities Service Gas Co. v. Public Service Commission, 337 Mo. 809, 85 S.W.2d. 890, 894 .....	57
State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486 .58, 67, 70, 74, 104, 119, 124, 133, 138, 157, 205, 300 .....	
State ex rel. Daniel v. Broad River Power Co., 157 S.C. 1, 153 S.E. 537 .....	70, 216, 321, 422
State ex rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110 .....	402
State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665 .....	64, 65, 228, 375, 410
State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955 .....	70, 216, 321, 422
State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321 .....	48, 58, 71, 88, 119, 125, 176, 204, 362
State ex rel. Shaver v. Iowa Tel. Co., 175 Iowa 607, 154 N.W. 678.....	321, 422
State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala. 388, 64 So. 23.....	321, 422
State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593 .....	58, 67, 70, 74, 104, 119, 125, 133, 138, 157, 205, 300
State v. Carter, 27 N.J.L. 499 .....	359, 393
State v. Gibbs, 82 Vt. 526, 74 A. 229.....	321, 422
State v. Lyon, 63 Okl. 285, 165 P. 419, 420.....	136, 139
State v. Robbins, 253 N.C. 47, 116 S.E.2d. 192, 193.....	76
State v. Ross, 23 N.J.L. 517, 521 .....	56
Stearns v. Fraleigh, 39 Fla. 603.....	246
Stenberg v. Carhart, 530 U.S. 914 (2000) .....	86, 111, 292, 330, 349, 357, 365, 373, 386, 405, 429
Steward Machine Co. v. Davis, 301 U.S. 548, 57 S.Ct. 883, 81 L.Ed. 1279 (1937) .....	98, 291, 294
Stockwell v. United States, 13 Wall. 531, 542 .....	56, 145
Strathearn S.S. Co. v. Dillon, 252 U.S. 348, 354 .....	347
Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540.....	321, 422
Tarver, Steele & Co, v. Pendleton Gin Co., Tex.Clv.App., 25 S.W.2d. 156, 159 .....	57
Terry v. Adams, 345 U.S. 461 (1953) .....	61, 210, 327, 328
The Banks v. The Mayor, 7. Wall. 16 .....	130
The Betsy, 3 Dall 6.....	212
Thomas v. Higham, 1 Bail. Eq. 222 .....	246
Thomas v. Review Board of Indiana Employment Security Div., 450 U.S. 707, 717-718 (1981).....	153
Thomson v. Pacific Railroad, 9 Wall. 579 .....	130
Thorpe v. R. & B. Railroad Co., 27 Vt. 143.....	73, 111, 218
Thorpe v. Rutland & Burlington Railroad Co., 27 Vt. 149 .....	239
Throop v. Langdon, 40 Mich. 678, 682.....	59, 120
Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691 .....	64, 65, 228, 375, 410
Town of Arlington v. Bds. of Conciliation and Arbitration, Mass., 352 N.E.2d. 914 .....	121
Town of Balkan v. Village of Buhl, 158 Minn. 271, 197 N.W. 266, 35 A.L.R. 470.....	52
Trinity Episcopal Corp. v. Romney, D.C.N.Y., 387 F.Supp. 1044, 1084 .....	332
Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819).....	281, 340



Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673.....	149, 202
Tuaua v. U.S.A, 951 F.Supp.2d. 88 (2013) .....	402
Tulsa Professional Collection Services, Inc. v. Pope, 485 U.S. 478 (1988).....	61, 210, 327
Turpin v. Lemon, 187 U.S. 51, 23 S.Ct. 20 (1902) .....	334
U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919) .....	63, 216, 331, 334, 366
U.S. v. Bartrug, E.D.Va.1991, 777 F.Supp. 1290, affirmed 976 F.2d. 727 .....	265
U.S. v. Butler, 297 U.S. 1 (1936) .....	81, 108
U.S. v. Mersky, 361 U.S. 431 (1960) .....	265
U.S. v. Perkins, 163 U.S. 625 (1896) .....	186
U.S. v. Slater, 545 Fed.Supp. 179,182 (1982).....	402
U.S. v. Smith, D.C.Iowa, 249 F.Supp. 515, 516.....	332
U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878) .....	332
U.S. v. William M. Butler, 297 U.S. 1 (1936).....	101
Union Life Ins. Co. v. Glasscock, 270 Ky. 750, 110 S.W.2d. 681, 686, 114 A.L.R. 373 .....	53, 103
United States ex rel. Dunlap v. Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354 .....	62, 216, 331, 334, 366
United States ex rel. Toth v. Quarles, 350 U.S. 11 (1955) .....	308
United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980) .....	55, 247, 329
United States v. Borden Co., 308 U.S. 188, 192 (1939).....	265
United States v. Bostwick, 94 U.S. 53, 66 (1877) .....	227
United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223 .....	58, 71, 88, 119, 125, 204, 363
United States v. Boylan, 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223 (CA1 Mass) .....	48, 176
United States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492 .....	75
United States v. California, 297 U.S. 175, 186 (1936) .....	115
United States v. Chamberlin, 219 U.S. 250, 31 S.Ct. 155 .....	56, 145
United States v. Classic, 313 U.S. 299 (1941) .....	243
United States v. Cooper Corp., 312 U.S. 600 (1941) .....	211
United States v. Cooper Corp., 312 U.S. 600, 604 (1941) .....	115
United States v. Cruikshank, 92 U.S. 542 (1875).....	101, 363
United States v. Cruikshank, 92 U.S. 542, 549 (1875).....	395
United States v. Dawes, 874 F.2d. 746, 750-51 (10th Cir. 1989).....	396
United States v. Erie R. Co., 106 U.S. 327 (1882) .....	56, 193
United States v. Fisher, 2 Cranch 358, 386 .....	347
United States v. Gerads, 999 F.2d. 1255, 1256 (8th Cir. 1993).....	395
United States v. Germaine, 99 U.S. 508, 511, 512 .....	129
United States v. Guest, 383 U.S. 745 (1966).....	74, 87, 210, 252, 274, 385
United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883) .....	192, 212, 337, 370
United States v. Harris, 106 U.S. 629, 639 (1883) .....	74, 87, 210, 252, 274, 385
United States v. Hartwell, 6 Wall. 385 .....	129
United States v. Hatter, 121 S.Ct 1782 (2001) .....	278
United States v. Hendee, 124 U.S. 309, 313 (1888).....	128
United States v. Herron, 20 Wall. 251, 255 (1874) .....	115
United States v. Hilgeford, 7 F.3d. 1340, 1342 (7th Cir. 1993) .....	395
United States v. Holzer (CA7 Ill), 816 F.2d. 304 .....	58, 71, 88, 119, 125, 204, 362
United States v. Holzer, 816 F.2d. 304 (CA7 Ill) .....	48, 176
United States v. Jones, 345 U.S. 377 (1953) .....	265
United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696 .....	63, 216, 331, 334, 366
United States v. Lee, 106 U.S. 196, 1 S. Ct. 240 (1882) .....	184
United States v. Levy, 533 F.2d. 969 (1976).....	264
United States v. Little (CA5 Miss), 889 F.2d. 1367 .....	88, 204
United States v. Little, 889 F.2d. 1367 (CA5 Miss) .....	48
United States v. Lovett, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252 .....	75
United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961) .....	101, 162, 202
United States v. Maurice, 2 Brock. (U.S.C.C.) 96.....	59, 120
United States v. Maurice, 26 F.Cas. 1211, 1216 (No. 15,747) .....	267, 340
United States v. Maurice, 26 F.Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) .....	60, 281
United States v. Mine Workers, 330 U.S. 258, 275 (1947) .....	115
United States v. Murphy, 809 F.2d. 142, 1431 .....	265



United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926) .....	227
United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975) .....	101, 162, 202
United States v. Railroad Co., 17 Wall. 322.....	130
United States v. Railroad Company, 17 Wall. 322.....	185
United States v. Reese, 92 U.S. 214, 218 (1876).....	74, 87, 210, 252, 274, 385
United States v. Studley, 783 F.2d. 934, 937 n.3 (9th Cir. 1986).....	396
United States v. Swift & Co., 318 U.S. 442 (1943).....	265
United States v. White, 322 U.S. 694 (1944) .....	260, 261
United States v. White, 322 U.S. 694, 699, 64 S.Ct. 1248, 1251, 88 L.Ed. 1542 (1944) .....	97
United States v. White, 322 U.S. 694, 701 (1944) .....	261
United States v. Winstar Corp., 518 U.S. 839 (1996) .....	227
United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898) .....	342
United States v. Worrall, 2 U.S. 384 (1798).....	110, 156, 214, 389
United States, Raims v. United States, 160 Ct.Cl. 535, 538-40 (1963).....	128
Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998).....	369
Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886) .....	80, 186, 408, 420
Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) .....	59, 267, 281, 340
Van Koten v. Van Koten, 323 Ill. 323, 326, 154 N.E. 146 (1926) .....	320
VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795) .....	80, 261, 408, 419
Vaughn v. State, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883 .....	332
Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562.....	321, 422
Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433 .....	321, 422
Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148 .....	70, 216, 321, 422
Vlandis v. Kline (1973), 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 .....	62, 207, 333, 358
Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58 .....	58, 66, 70, 74, 104, 119, 124, 133, 138, 157, 205, 299
Wall v. Parrot Silver & Copper Co., 244 U.S. 407.....	249, 293, 411
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229 .....	46, 71
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229 .....	140, 165, 313, 391
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411-412 .....	406
Walz v. Tax Comm'n, 397 U.S. 664, 678 (1970) .....	402
Ward v. United States, 1 Cl.Ct. 46 (1982).....	128
Washington v. Atlantic Coast Line R. Co. 136 Ga. 638, 71 S.E. 1066 .....	321, 423
Webster v. Vandeventer, 6 Gray, 428 .....	246
West v. West, 689 N.E.2d. 1215 (1998).....	320
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) .....	111, 292, 330, 349, 356, 365, 373, 386, 405, 429
Weston v. The City Council of Charleston, 2 Pet. 449, 467.....	130
Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77 .....	321, 422, 423
White v. Howard, 46 N.Y. 144.....	186
Wickard v. Filburn, 317 U.S. 111, 63 S.Ct. 82 (1942) .....	45, 71, 334
Wildenhus' Case, 120 U.S. 1, 7 Sup.Ct. 385 (1887) .....	341
Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118.....	62, 216, 331, 334, 366
Wilkeson v. Leland, 2 Pet. 657 .....	240
Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989) .....	150, 175, 192
Williams v. United States, 289 U.S. 553 (1933) .....	307
Wilson v. Omaha Tribe, 442 U.S. 653, 667 (1979).....	115
Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233 .....	143
Wilson v. United States, 221 U.S. 361 (1911) .....	261
Wilson v. United States, 221 U.S. 361, 382-384, 31 S.Ct. 538, 545-546, 55 L.Ed. 771 (1911) .....	97
Winters v. People of State of New York, 333 U.S. 507, 68 S.Ct. 665 (1948) .....	66
Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq. 8 S.Ct. 1370 .....	56, 145
Wisconsin v. Yoder, 406 U.S. 205 (1972).....	153
Wright v. Milwaukee Electric R. & Light Co., 95 Wis. 29, 69 N.W. 791.....	321, 422
Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239 .....	58, 66, 70, 74, 104, 119, 124, 133, 138, 157, 205, 299
Yick Wo v. Hopkins, 118 U.S. 356 (1886) .....	39, 212
Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S.Sup.Ct. 1064, 1071 .....	101, 208

## Other Authorities

#1: Hospital .....	157
#2: Airplane.....	157
#3: Home.....	157
#4: Dad in Car .....	157
#5: Park .....	157
“Kingdom of Heaven” Defined in Scripture, Exhibit #01.014.....	46, 171
“The Public Rights Doctrine”.....	142
1 Bouv. Inst. n. 83 .....	196
1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) .....	59, 267, 281, 340
1 Liverm. Prln. & Ag. 2.....	57
1 W. Blackstone, Commentaries *467 .....	59, 340
10 Bac. Abr. 264 .....	242
1040 form.....	351
1040NR return.....	199
1620 Charter of New England, in 3 Thorpe, at 1839.....	258
1629 Charter of the Massachusetts Bay Colony .....	258
1632 Charter of Maryland, in 3 id., at 1682 .....	258
1663 Charter of Carolina, in 5 id., at 2747 .....	258
1774 Statement of Violation of Rights, 1 Journals of the Continental Congress 68 (1904).....	258
19 Cor. Jur. 22, § 24 .....	137
19 Corpus Juris Secundum (C.J.S.), §§22, 24 .....	325, 430
19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003).....	267, 410
19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003).....	221, 267, 295, 350
2 Bl.Comm. 442 .....	51, 375, 421
2 Bl.Comm. 443 .....	52
2 Bouv. Inst. n. 2279, 2327 .....	104, 165
2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657 .....	229
2 Inst. 4.....	59
2 Inst. 46-7 .....	59, 89, 260
2 Kent, Comm. 449 .....	51, 375, 421
2 Kent, Comm. 450 .....	52
2 W. Crosskey, Politics and the Constitution in the History of the United States 1089 1095 (1953) .....	258
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) .....	111, 292, 330, 349, 356, 365, 373, 386, 405, 429
3 Co. Inst. 23 .....	104
3 Freeman on Judgments (5th Ed.) 3152.....	137, 325, 430
3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845) .....	59, 281, 340
36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999).....	216
4 T. R. 657.....	104
6 Words and Phrases, 5583, 5584 .....	140, 259, 313
63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999) .....	48, 58, 71, 89, 120, 125, 176, 204, 363
7 Corpus Juris Secundum (C.J.S.), Attorney and Client, §4 (1999) .....	269
81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003) .....	268
A J. Lien, “Privileges and Immunities of Citizens of the United States,” in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31 .....	140, 259, 313
A Treatise on the Law of Agency in Contract and Tort, George L Reinhard, A.B., LL. D., The Bowen-Merrill Company, 1902.....	170
A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89.....	398
A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74 .....	63, 426
A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 609, §909 .....	269
A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2 .....	59, 120
A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22.....	247, 250
Aaron Russo .....	403
About IRS Form 56, Form #04.204.....	378, 418

About IRS Form W-8BEN, Form #04.202.....	109
About SSNs and TINs on Government Forms and Correspondence, Form #04.104 .....	413
About SSNs and TINs on Government Forms and Correspondence, Form #05.012 .....	132, 203, 360, 366, 407, 419
Achtemeier, P. J., Harper & Row and Society of Biblical Literature. (1985). In Harper's Bible dictionary (1st ed., p. 519).	
San Francisco: Harper & Row.....	42
Ackerman, Constitutional Politics/Constitutional Law, 99 Yale L. J. 453, 521 536 (1989) .....	258
Administrative State: Tactics and Defenses, Form #12.041.....	135
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001, Section 5 .....	311
Affidavit of Domicile: Probate, Form #04.223 .....	368
Aid to Families of Dependent Children (AFDC) .....	151
Am.Jur.2d. Legal Encyclopedia, Franchises, §4: Generally (1999) .....	137
American Heritage Dictionary, 1993 .....	76
American Jurisprudence 2d, Duress, §21 (1999).....	53, 376, 429
American Jurisprudence 2d, Evidence, §181 (1999).....	214
American Jurisprudence 2d, Franchises, §2: As a Contract (1999).....	322, 423
American Jurisprudence 2d, Franchises, §4: Generally (1999).....	65, 228, 375, 410
American Jurisprudence 2d, Volume 36, Franchises, Section 6: As a Contract (1999) .....	70
American Jurisprudence Legal Encyclopedia, Second Edition .....	53
An Inquiry into the Nature and Causes of the Wealth of Nations (1776), Adam Smith .....	80
Anderson's Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3 .....	72
Annotated Fourteenth Amendment, Congressional Research Service .....	221
Annual Report of Commissioner of Internal Revenue—1952 .....	284
Are You “Playing the Harlot” with the Government?, SEDM.....	140
Avoiding Traps in Government Forms Course, Form #12.023 .....	138, 161
B. Siegan, Supreme Court's Constitution 46 71 (1987).....	258
Bank of the United States .....	271
Black's Law Dictionary, 4th Ed., p 1300 .....	341
Black's Law Dictionary, 4th Edition, 1951 .....	124
Black's Law Dictionary, 7th Ed. (1999) .....	388
Black's Law Dictionary, 7th. Edition .....	50
Black's Law Dictionary, Fifth Edition, p. 1095 .....	64, 95, 100, 137, 162, 195, 201, 206, 229
Black's Law Dictionary, Fifth Edition, p. 470 .....	231
Black's Law Dictionary, Fifth Edition, pp. 1086-1087 .....	148, 166
Black's Law Dictionary, Fifth Edition, pp. 276-277 .....	146
Black's Law Dictionary, Fourth Edition, p. 1235 .....	58, 67, 70, 74, 104, 119, 125, 133, 138, 157, 205, 300
Black's Law Dictionary, Fourth Edition, p. 1269 .....	332
Black's Law Dictionary, Fourth Edition, p. 1358 .....	135
Black's Law Dictionary, Fourth Edition, p. 1359 .....	136
Black's Law Dictionary, Fourth Edition, p. 1397 .....	136, 139
Black's Law Dictionary, Fourth Edition, p. 1593 .....	77, 148, 156, 166, 249
Black's Law Dictionary, Fourth Edition, p. 164 .....	269
Black's Law Dictionary, Fourth Edition, p. 1684 .....	270
Black's Law Dictionary, Fourth Edition, p. 1693 .....	68, 176, 219
Black's Law Dictionary, Fourth Edition, p. 1713 .....	40
Black's Law Dictionary, Fourth Edition, p. 1779 .....	356
Black's Law Dictionary, Fourth Edition, p. 395 .....	53, 103, 375, 421
Black's Law Dictionary, Fourth Edition, pp. 84-85 .....	57
Black's Law Dictionary, Sixth Edition.....	51
Black's Law Dictionary, Sixth Edition, p. 1005 .....	55
Black's Law Dictionary, Sixth Edition, p. 1106.....	150, 202
Black's Law Dictionary, Sixth Edition, p. 1185.....	54, 214
Black's Law Dictionary, Sixth Edition, p. 1189.....	402
Black's Law Dictionary, Sixth Edition, p. 1221 .....	118, 366
Black's Law Dictionary, Sixth Edition, p. 1230.....	88, 119, 121
Black's Law Dictionary, Sixth Edition, p. 1231 .....	81, 230
Black's Law Dictionary, Sixth Edition, p. 1232.....	81, 230
Black's Law Dictionary, Sixth Edition, p. 1245.....	56

Black's Law Dictionary, Sixth Edition, p. 1421 .....	51, 385
Black's Law Dictionary, Sixth Edition, p. 1434 .....	118, 366
Black's Law Dictionary, Sixth Edition, p. 1457 .....	82
Black's Law Dictionary, Sixth Edition, p. 1499 .....	76
Black's Law Dictionary, Sixth Edition, p. 165 .....	75
Black's Law Dictionary, Sixth Edition, p. 244 .....	364
Black's Law Dictionary, Sixth Edition, p. 267 .....	163
Black's Law Dictionary, Sixth Edition, p. 269 .....	94
Black's Law Dictionary, Sixth Edition, p. 281 .....	218
Black's Law Dictionary, Sixth Edition, p. 40 .....	103, 247
Black's Law Dictionary, Sixth Edition, p. 485 .....	369
Black's Law Dictionary, Sixth Edition, p. 500 .....	214, 333
Black's Law Dictionary, Sixth Edition, p. 520 .....	288
Black's Law Dictionary, Sixth Edition, p. 581 .....	86, 111, 292, 330, 349, 357, 365, 372, 385, 429
Black's Law Dictionary, Sixth Edition, p. 623 .....	109
Black's Law Dictionary, Sixth Edition, p. 793 .....	325, 430
Black's Law Dictionary, Sixth Edition, p. 960 .....	112
Black's Law Dictionary, Sixth Edition, p. 97 .....	323
Black's Law Dictionary, Sixth Edition, pp. 1304-1306 .....	47, 65, 69, 73, 136, 155, 301, 324, 430
Block, D. I. (1999). Judges, Ruth (Vol. 6, p. 131). Nashville: Broadman & Holman Publishers .....	42
Bouvier's Law Dictionary .....	45
Bouvier's Maxims of Law, 1856 .....	69, 77, 102, 103, 104, 148, 156, 165, 166, 176, 195, 196, 203, 212, 228, 229, 236, 249, 251, 255, 337, 370, 400
Brandeis Rules .....	167
Broom Legal Maxims 843 .....	170
Bureau of Internal Revenue .....	272
Caesar .....	42, 171, 337
Canadian Law Dictionary .....	191
Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052 ....	128, 134, 154
Challenging Jurisdiction Worksheet, Form #09.082 .....	132
Chancellor Kent .....	239
Chief Justice, Lord Ellenborough .....	241
Chouinard, L. (1997). Matthew (Mt 26:16). Joplin, MO: College Press .....	43
Cicero .....	224
Citizenship Status v. Tax Status, Form #10.011, Section 12.1 .....	389
Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002 .....	330
Co. Litt. 126 .....	104
Collective Entity Doctrine of the U.S. Supreme Court .....	260
Communist Manifesto, Karl Marx .....	205
Confucius .....	153, 332
Confucius, 500 B.C. ....	282
Cong. Globe, 39th Cong., 1st Sess., 2765 (1866) .....	259
Cong. Globe, supra, at 476 .....	259
Consent and Exchange, Oren Bar-Gill, Harvard Law School .....	169
Cooley, Const. Lim., 479 .....	63, 66, 107, 154, 290
Corfield.5 Cong. Globe, 39th Cong., 1st Sess., 2765 (1866) .....	257
Corporatization and Privatization of the Government, Form #05.024 .....	289, 418
Correcting Erroneous Information Returns, Form #04.001 .....	146, 199, 207, 212, 234, 320, 362
Courts Cannot Make Law .....	141
Cracking the Code, Third Edition .....	419
Currency Transaction Reports (CTRs), IRS Form 8300 .....	100, 291, 293
Currie, The Federal Courts and the American Law Institute, Part 1, 36 U. Chi. L. Rev. 1, 13-14, n. 67 (1968) .....	308
D. Currie, The Constitution in the Supreme Court 341 351 (1985) .....	258
De Facto Government Scam, Form #05.043 .....	225, 362, 387
De Jure Maris .....	240
De Portibus Maris, 1 Harg. Law Tracts, 78 .....	105
Defending Your Right to Travel, Form #06.010 .....	72

Delegation of Authority Order from God to Christians, Form #13.007 .....	48, 174, 244, 379
Delegation of Authority Order from God to Christians, Form #13.007, Section 2 .....	169
Demand for Verified Evidence of “Trade or Business” Activity: Currency Transaction Report, Form #04.008 ..	96, 100, 293
Department of Justice .....	142, 233, 303
Devils Advocate: Lawyers, SEDM .....	174
Dig. 50, 17, 69.....	196
Disclaimer, Section 4.31: Natural law .....	201
Enumeration of Inalienable Rights, Form #10.002 .....	194, 390
Eric Fromm .....	1
Excluded Earnings and People, Form #14.019.....	199
Executive Order 12731.....	120, 125, 269, 270, 284
Exhibits #03.005 and 11.006 .....	403
Federal and State Constitutions, Colonial Charters and Other Organic Laws 3788 (F. Thorpe ed. 1909) .....	257
Federal and State Tax Withholding Options for Private Employers, Form #9.001 .....	109
Federal Civil Trials and Evidence, Rutter Group, 2006, paragraph 8:4993, p. 8K-34 .....	62, 207, 333, 358
Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures!, Family Guardian Fellowship .....	160
Federal Enforcement Authority Within States of the Union, Form #05.032 .....	128, 151, 251, 266
Federal Jurisdiction, Form #05.018.....	330
Federal Jurisdiction, Form #05.018, Section 3 .....	347
Federal Jurisdiction, Form #05.018, Sections 4 through 4.7 .....	335
Federal Reserve Notes (FRNs).....	281
Federal Trade Commission (F.T.C.).....	132
Flawed Tax Arguments to Avoid, Form #08.004.....	361, 377, 413
Flawed Tax Arguments to Avoid, Form #08.004, Section 10.15: Not a “person” or “individual” .....	118
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.7 .....	393
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.8 .....	404
Flawed Tax Arguments to Avoid, Form #08.004, Section 9.2.6.....	278, 362
Flawed Tax Arguments to Avoid, Form #08.004, Section 9.3.1 .....	306
Flawed Tax Arguments to Avoid, Form #08.004, Section 9.3.3 .....	393
Flawed Tax Arguments to Avoid, Form #08.004, Sections 11.2 through 11.4 .....	408
Form #04.001 .....	252, 282, 401, 416
Form #05.002 .....	167
Form #05.003 .....	134, 139, 166
Form #05.006 .....	390
Form #05.007 .....	252, 282, 401, 416
Form #05.008 .....	352
Form #05.014 .....	139, 142, 252, 282, 400, 416
Form #05.020 .....	183
Form #05.023 .....	141
Form #05.030 .....	140, 252, 282, 392, 401, 416
Form #05.037 .....	139, 167
Form #05.042 .....	139, 167
Form #05.046 .....	252, 282, 352, 401, 416
Form #05.050, Section 5.3 .....	164
Form #06.027 .....	228
Form #08.004, Section 10.18 .....	403
Form #08.004, Section 9.1.1 .....	399, 406
Form #08.020 .....	252, 282, 416
Form #10.002 .....	140, 252, 282, 400, 416
Form #12.025 .....	141
Form #13.008 .....	135, 138, 167
Form #14.020 .....	197
Form 1040 .....	147
Form 4852 .....	280
Form W-4 .....	108, 232, 303, 305
Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda .....	336, 403



Four Law Systems Course, Form #12.039 .....	347
Free Legal Treatises, Section 5: Contracts, Agency, and Franchises .....	64
FTC Franchise Rule Compliance Guide, May 2008 .....	372
George Bernard Shaw .....	110
George Washington, (letter to Patrick Henry, 9 October 1775) .....	250, 332
Government “Benefits” Scam, Form #05.040 .....	365
Government Accountability Office Report GAO/GGD-00-60R, p. 1, Footnote 1 .....	304
Government Accountability Office Report GAO/GGD-00-60R, p. 2 .....	304
Government Conspiracy to Destroy the Separation of Powers, Form #05.023 .....	229, 251, 394
Government Franchises Course, Form #12.012 .....	91
Government Identity Theft, Form #05.046 .....	92, 134, 142, 177, 309, 348, 371, 384, 394, 398, 406
Government Instituted Slavery Using Franchises, Form #05.030 ...	71, 91, 169, 250, 259, 276, 281, 333, 340, 342, 361, 393, 410, 414, 418
Government Instituted Slavery Using Franchises, Form #05.030, Section 13 .....	335
Government Instituted Slavery Using Franchises, Form #05.030, Section 23 .....	363
Government Instituted Slavery Using Franchises, Form #05.030, Section 28.7 .....	310
Government Instituted Slavery Using Franchises, Form #05.030, Section 3.12 .....	338
Gray, C. J. ....	398
Great IRS Hoax, Form #11.302 .....	99
Great IRS Hoax, Form #11.302, Section 3.17.3, Family Guardian Fellowship .....	263
Great IRS Hoax, Form #11.302, Section 5.2.6: The TWO Sources of Federal Civil Jurisdiction: “Domicile” and “Contract” .....	394
Great IRS Hoax, Form #11.302, Section 5.6.10: Public Officer Kickback Position .....	306
Great IRS Hoax, Form #11.302, Section 5.6.8 .....	289
Great IRS Hoax, Form #11.302, Sections 3.9.1 through 3.9.28 .....	359
Great IRS Hoax, Form #11.302, Sections 3.9.1.24, 5.1.4, 5.2.12-5.2.13 .....	404
Green Card .....	337
Harrison, Reconstructing the Privileges or Immunities Clause, 101 Yale L. J. 1385, 1418 (1992) .....	257, 258
Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship .....	39, 90, 133, 155, 160, 164, 171, 186, 261, 389
Highlights of American Legal and Political History CD, Sovereignty Education and Defense Ministry .....	419
House Committee on Banking and Currency .....	291
House of Representatives .....	60, 121, 122, 272, 273, 289
House of Representatives, Ex. Doc. 99, 1867, pp. 1-2 .....	273
How American Nationals Volunteer to Pay Income Tax, Form #08.024 .....	132, 200
How Judges Unconstitutionally “Make Law”, Litigation Tool #01.009 .....	141
How Scoundrels Corrupted Our Republican Form of Government, Family Guardian Fellowship .....	135
How the Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor, Form #05.026 .....	285
How the IRS traps you into liability by making you a fiduciary for a dead “straw man”, Family Guardian Fellowship .....	303
How to File Returns, Form #09.074, Section 7.2 .....	144
Identity Theft Affidavit, Form #14.020 .....	374
Individual Taxpayer Identification Number, Internal Revenue Service .....	351
Information Return FOIA: “Trade or Business”, Form #03.023 .....	279, 283
Injury Defense Franchise and Agreement, Form #06.027 .....	160, 197, 198, 311, 374, 393
Internal Revenue Manual (I.R.M.) .....	266
Internal Revenue Manual (I.R.M.), Section 3.5.20.19 .....	279
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 .....	54, 277, 358, 377
Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004) .....	210, 266, 428
Interview of Former IRS Commissioner Shelton Cohen by Aaron Russo, SEDM Exhibit #11.004 .....	403
Invisible Contracts, George Mercier .....	103
IRS Commissioner Shelton Cohen .....	403
IRS Document 6209 .....	276, 289
IRS Document 7130 .....	286
IRS Due Process Meeting Handout, Form #03.008 .....	128
IRS Form 1040 .....	285, 286, 287, 290, 319, 348, 351
IRS Form 1040 Instruction Booklet .....	287
IRS Form 1040, 1040A, 1040-EZ, or 1040X .....	280

IRS Form 1042-S .....	91, 297, 411
IRS Form 1042-S Instructions.....	326, 360
IRS Form 1042-S Instructions, p. 14.....	91
IRS Form 1042s Instructions, Year 2006, p. 14 .....	297, 326, 361, 411, 425
IRS Form 14039 .....	197
IRS Form 56.....	378
IRS Form 668(Y)(c).....	302
IRS Form 668(Y)(c) Notice of Lien.....	302
IRS Form 8300.....	96
IRS Form W-2.....	232, 276, 280
IRS Form W-2C .....	280
IRS Form W-4.....	109, 232, 275, 276, 277, 303, 427
IRS Form W-7.....	351
IRS Form W-7 or W-9.....	326
IRS Form W-8.....	352, 411
IRS form W-8 or W-9 .....	351
IRS Form W-8 or W-9.....	352
IRS Form W-8BEN .....	109
IRS Forms 1040 or 1040NR.....	233
IRS Forms 1042-s, 1098, 1099, and W-2 .....	335
IRS Forms 1096 and W-3.....	278
IRS Forms W-2, 1042-S, 1098, and 1099 .....	66, 278, 283, 330, 427, 428
IRS Forms W-2, 1098, 1099, and K-1.....	234
IRS Forms W-4 or W-8.....	233
IRS Humbug: IRS Weapons of Enslavement, Frank Kowalik, ISBN 0-9626552-0-1, 1991, by Universalistic Publishers	306
IRS Individual Master File (IMF) .....	302
IRS Letter 2800C .....	303
IRS Notice of Deficiency (NOD) .....	305
IRS Notices of Deficiency (NOD), Letters 3219 and 531 .....	304
IRS Publication 1544, Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business) .....	291
IRS Publication 334 .....	96
IRS Publication 334 entitled Tax Guide for Small Businesses, Year 2002, p. 12 .....	291
IRS Published Products Catalog (2003), p. F-15.....	286
It's An Illusion, Dan Harris .....	41
J. Ely, Democracy and Distrust 28 (1980).....	258
John Doe.....	217
Jose Napoleon Marquez-Almanzar v. Immigration and Naturalization Service, Docket # 03-4395, 03-40027, 03-40497, August 8, 2005 .....	390
Justice Bushrod Washington .....	257
Justice Clarence Thomas .....	256
Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).....	61, 312
Kingdom of Heaven .....	171
Kingdom of Heaven, Inc. ....	244
Lawfully Avoiding Government Obligations Course, Form #12.040 .....	159, 249
Legal Deception, Propaganda, and Fraud, Form #05.014 .....	208, 234, 282, 314, 348, 359, 373, 386, 394, 403, 407
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.1 .....	399
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 16.1 .....	167
Legal Fictions, Form #09.071 .....	418
Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001 .....	376
Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001, Section 2.9 .....	312
Legal Remedies for the Protection of Private Rights Course, Form #12.019.....	194
Legal Requirement to File Federal Income Tax Returns, Form #05.009 .....	262, 287
Liens: Are they for Subtitle A Income taxes or Subtitle B Estate Taxes?, Family Guardian Fellowship .....	303
London Dock Company .....	241
M. Curtis, No State Shall Abridge 100 (1986) .....	258
Mackeld. Rom. Law, §307 .....	40

Mackeld.Rom.Law 5 491 .....	52
Marcus Tullius Cicero, 106-43 B.C. ....	43
Mark Twain .....	417
Mastering the Uniform Commercial Code, Family Guardian Fellowship.....	419
Memorandum of Law on the Name, Family Guardian Fellowship .....	359, 419
Merriam-Webster Dictionary: Assent, Downloaded 11/27/2020 .....	146
Merriam-Webster Dictionary: Dissimulate .....	157
Merriam-Webster Dictionary: Kickback, Downloaded 11/26/2020.....	147
Ministry Introduction, Form #12.014 .....	244
Mirror Image Rule.....	160
Mish, F. C. (2003). Preface. Merriam-Websters collegiate dictionary. (Eleventh ed.). Springfield, MA: Merriam-Webster, Inc.....	355
Money and Banking Page, Family Guardian Fellowship .....	419
Montesquieu .....	141
Moody's Bank and Finance Manual 633-636 (1972) .....	98
Mr. Chief Justice Taney .....	238
Mr. Choate.....	204
Mr. Justice Miller .....	238
Non-Resident Non-Person Position, Form #05.020 .....	134
Non-Resident Non-Person Position, Form #05.020, Sections 7.2.1, 7.2.8, and 7.2.9 .....	336
Notice of Lien, IRS Form 668(Y)(c) .....	302
Officers of the United States Within the Meaning of the Appointments Clause, U.S. Attorney Memorandum Opinion ....	418
Overview of America, SEDM Liberty University, Section 2.3.....	221
Path to Freedom, Form #09.015 .....	228
Path to Freedom, Form #09.015, Section 2 .....	374
Path to Freedom, Form #09.015, Sections 5.6 and 5.7 .....	161
Patriot Mythology, Team Law Website, Eric Madsen .....	384
Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023 .....	135, 384, 418
Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023, Section 2 .....	149
Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023, Section 3 .....	49
Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023, Section 4 .....	133
Policy Document: Members Who Reenter the Franchise System, Form #08.017, Section 13.1 .....	244
Policy Document: U.C.C. Redemption, Form #08.002 .....	40, 41, 311, 408, 414, 418
Postmaster General.....	273
President Obama Admits in His Farewell Address that “Citizen” is a Public Office, Exhibit #01.018 .....	2, 41
President Obama Farewell Address given on 1/10/2017.....	41
President Thomas Jefferson, concluding his first inaugural address, March 4, 1801 .....	65, 421
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 .....	54, 109, 208, 235, 352, 359
Private Right or Public Right? Course, Form #12.044 .....	135, 139
Private v. Public Property/Rights and Protection Playlist, SEDM Youtube Channel .....	194
Proof That There Is a “Straw Man”, Form #05.042 .....	94, 133, 215, 311, 346, 389, 394, 397, 401
Property and Privacy Protection Topic, Family Guardian Fellowship .....	194
Prosecuting Tax Defier and Sovereign Citizen Cases—Frequently Asked Questions, U.S. Attorneys Bulletin, Volume 61, No. 2, March 2013, p. 48.....	228
Public Rights Doctrine of the U.S. Supreme Court .....	139, 144
R. Berger, Government by Judiciary 30 (2d ed. 1997).....	258
Random House Dictionary of the English Language, 2nd. Edition.....	49
Random House, 2nd Edition .....	50
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2 .....	110, 209
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4 .....	313
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543 .....	225, 409
Reasonable Belief About Income Tax Liability, Form #05.007.....	54, 161, 208, 359, 373, 419
Requirement for Consent, Form #05.003 .....	216, 390
Requirement for Consent, Form #05.003, Section 7.1: Consent is what creates the “person” or “individual” who is the only proper subject of government civil law .....	118
Requirement for Consent, Form #05.003, Section 9.4 .....	156, 166
Requirement for Equal Protection and Equal Treatment, Form #05.033 .....	169, 206, 249, 311

Resignation of Compelled Social Security Trustee, Form #06.002 .....	289, 329, 361, 374, 378
Restatement (Second) of Torts 895B, comment at 400 (1979) .....	115
Restatement 2d, Contracts § 174 .....	53, 429
Restatement, Second, Trusts, Q 2(c) .....	201
Revenue Ruling 2007-22.....	394
Robertson, A. T. (1933). Word Pictures in the New Testament (Lk 4:7). Nashville, TN: Broadman Press .....	174
Rosenstock's Section 1983 Civil Rights Digest, Litigation Tool #08.009.....	167
Rules of Presumption and Statutory Interpretation, Litigation Tool #10.003 .....	282, 330
Samuel Adams, 1772.....	252
Samuel Johnson Rasselas .....	356
SCALIA, J. ....	92, 156, 260
Second Plank of the Communist Manifesto, Karl Marx.....	281
Secretary of the Treasury .....	264, 265, 272, 273
Section 1983 Litigation, Litigation Tool #08.008 .....	167, 254
SEDM Disclaimer, Section 4.21 .....	184
SEDM Disclaimer, Section 4.6 .....	162
SEDM Disclaimer, Section 4.8 .....	397
SEDM Disclaimer, Section 5, Item 14 .....	312
SEDM Exhibit #05.005 .....	263
SEDM Exhibit #06.007 .....	55
SEDM Forums, Forum 2.2: Developing Evidence of Citizenship and Sovereignty .....	335
SEDM Jurisdictions Database Online, Litigation Tool #09.004 .....	384
SEDM Jurisdictions Database, Litigation Tool #09.003 .....	384
SEDM Liberty University, Section 4 .....	91
SEDM Litigation Tools page .....	384
SEDM Member Agreement, Form #01.001 .....	311
SEDM Member Agreement, Form #01.001 (see section 1.3, item 2 and section 4, item 10) .....	41
SEDM Member Agreement, Form #01.001, Section 1.2 .....	362
SEDM Member Agreement, Form #01.001, Section 1.3, Item 2 .....	310
SEDM Member Agreement, Form #01.001, Section 5, Item 14 .....	312
SEDM Opening Page .....	165
SEDM Website Opening Page .....	151
Senator Sam Ervin.....	282, 356
Separation Between Public and Private Course, Form #12.025 .....	135, 194, 200, 203, 249, 341, 374, 392
Shelf. on mar. & Div. 449 .....	104
Sir Matthew Hale .....	236, 240, 241
Social Security Administration (SSA).....	283
Social Security Card.....	74, 290
Social Security SS-5 form .....	336
Socialism: The New American Civil Religion, Form #05.016.....	69, 184, 236, 252, 283
Sources of Extraterritorial Jurisdiction, SEDM.....	135
Sovereign Christian Marriage, Form #13.009 .....	72
Sovereignty and Freedom Topic, Section 6: Private and Natural Rights and Natural Law, Family Guardian Fellowship .....	144
Sovereignty and Freedom Topic, Section 6: Private and Natural Rights, Family Guardian Fellowship .....	194
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “fiduciary duty” .....	248
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “public office” .....	129
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “public right” .....	135
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “U.S. Person” .....	404
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “United States” .....	404
Spence-Jones, H. D. M. (Ed.). (1909). Hebrews (p. 14). London; New York: Funk & Wagnalls Company .....	43
Spence-Jones, H. D. M. (Ed.). (1909). Jeremiah (Vol. 2, p. 230). London; New York: Funk & Wagnalls Company .....	43
SS-5 Application for Social Security CARD .....	163
SSA Form SS-5 .....	76, 288
SSA Form SS-5, Application for a Social Security Card .....	215, 288, 319
State Action and the Public/Private Distinction, Harvard Law Review, Volume 123, pp. 1248-1314, Exhibit #04.025.....	260
State Action Doctrine .....	177, 260
State Action Doctrine of the U.S. Supreme Court.....	253

State Attorney General .....	122
State Created Office of “Person”, Family Guardian Fellowship .....	419
Supreme Court of Alabama .....	241
Tax DVD: Collective Entity Rule, Family Guardian Fellowship .....	263
Tax Form Attachment, Form #04.201 .....	54, 318, 319, 327, 335, 366, 367, 378, 379, 413, 414
Tax Form Attachment, Form #04.201, Section 6 .....	311
Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5 .....	277
The “Brandeis Rules” of the U.S. Supreme Court .....	140
The “Publici Juris” SCAM, SEDM Blog .....	135
The “Trade or Business” Scam, Form #05.001 .....	91, 128, 282, 295, 305, 385, 401, 407
The “Trade or Business” Scam, Form #05.001, Section 10 .....	276
The “Trade or Business” Scam, Form #05.001, Section 11 .....	275
The Achilles’ Heal of the Administrative State, SEDM Blog .....	128
The Government “Benefits” Scam, Form #05.040 .....	64, 74, 170, 245, 282, 288, 319, 329, 333, 375, 379, 411, 415
The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87 .....	47, 343
The Law of Nations, Vattel, Book II, Section 81 .....	344
The Law of Nations, Vattel, Volume 3, Chapter XIX, p. 87 .....	337
The Massachusetts Resolves, in Prologue to Revolution: Sources and Documents on the Stamp Act Crisis 56 (E. Morgan ed. 1959) .....	258
The Matrix .....	200
The MATRIX .....	287
The Money Scam, Form #05.041 .....	55, 281
The Power of Paper .....	160
The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10 .....	140, 259, 313, 391
The REAL Matrix, Stefan Molyneux .....	287
The Spirit of Laws, Charles de Montesquieu, 1758 .....	222
The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 1 .....	222
The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6 .....	142, 373, 403, 405
The Spirit of Laws, Charles de Montesquieu, 1758, Book XXVI, Section 15 .....	224
The Tax Court Scam, Form #05.039 .....	54, 329
The Theory of the Common Law, James M. Walker, 1852, pp. 17-20 .....	188
The Truth About Trusts (ASNM, Vol. 7, No. 1) .....	250
The Unlimited Liability Universe, Family Guardian Fellowship .....	215
The Virginia Resolves, id., at 47 48 .....	258
The Wizard of Oz, Family Guardian Fellowship .....	419
There's No Statute Making Anyone Liable to Pay IRC Subtitle A Income Taxes .....	269
This Form is Your Form .....	160
Thomas Jefferson to Charles Hammond, 1821. ME 15:331 .....	208
Thomas Jefferson to Charles Hammond, 1821. ME 15:332 .....	208
Thomas Jefferson to Gideon Granger, 1800. ME 10:168 .....	208
Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297 .....	208
Thomas Jefferson, First Inaugural Address, March 4, 1801 .....	250, 332
Thomas Jefferson: 1st Inaugural, 1801. ME 3:320 .....	79, 87, 209
Thomas Jefferson: Autobiography, 1821. ME 1:121 .....	208
Title 42 .....	197
Transaction Code 582 .....	302
Treasury Decision 3445 .....	414
Treasury Department .....	273
Treasury Order 150-02 .....	330
Treasury Secretary Paul O’Neil .....	87
Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890 .....	132, 262
Trust Fever (ASNM, Vol. 7, No. 1) .....	250
Trust Fever II: Divide and Conquer (ASNM, Vol. 7, No. 4) .....	250
Trusts: Invisible Snares (ASNM, Vol. 12, No. 1) .....	250
U.C.C. Filing, Family Guardian Fellowship .....	419
U.C.C. Security Agreement, Form #14.002 .....	379, 419
U.S. Citizens and the New World Order, Musicians for Freedom .....	178, 338



U.S. Government.....	266
U.S. Government admits under oath that the IRS is not an agency of the U.S. Government!, Family Guardian Fellowship .....	303
U.S. Supreme Court .....	56, 60, 79, 82, 105, 117, 142, 148, 204, 223, 236, 252, 271, 274
U.S. Supreme Court Justice Antonin Scalia .....	309
U.S. Supreme Court Justice Scalia .....	403
U.S. Tax Court .....	63, 309, 329
U.S.Code Cong. & Admin.News 1970, p. 4397 .....	97
UCC-3 form .....	310
Unalienable Rights Course, Form #12.038 .....	186, 393
United States Tax Court .....	412
USA Passport Application Attachment, Form #06.007.....	368
Veterans Administration Benefit Application, Form #06.041, Notes at the end .....	160
Voltaire.....	153
Voodoo Dolls of the Elite, Part 1 .....	316
Voodoo Dolls of the Elite, Part 2 .....	316
Voodoo Dolls of the Elite, Part 3 .....	316
Voter Registration Attachment, Form #06.003 .....	368
W. Anderson, A Dictionary of Law 261 (1893).....	59, 267, 281, 340
W-9 form .....	407
Walt Disney Corporation.....	51
Walt Disney World.....	51
We're the Government, and You're NOT, David McElroy .....	185
Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 1118 .....	236
Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 877 .....	187
Webster's Dictionary .....	113
West Keycites on "nationals of the United States" .....	337
What Happened to Justice?, Form #06.012 .....	68, 282, 322, 362, 412
What is "law"?, Form #05.048 .....	402
Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013 .....	360, 407
Who Were the Pharisees and Saducees?, Form #05.047 .....	403
Why Civil Statutory Law is Law for Government and not Private Persons, Form #05.037 .....	315
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002 ....	46, 51, 69, 72, 78, 134, 139, 200, 207, 341, 365, 389, 407
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 11.17 .....	398
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 13.6 .....	235
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 13.9 .....	366
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Sections 11.10 and 11.11 .....	336
Why It is Illegal for Me to Request or Use a Statutory Taxpayer Identification Number, Form #04.205 ...	160, 329, 378, 408
Why It's a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021 .....	287, 348, 351
Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010 .....	401
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037. 39, 45, 48, 74, 86, 132, 135, 139, 193, 221, 253, 329, 341, 361, 385, 392, 418	
Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404 .....	135, 161
Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404, Section 2.....	139, 161
Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404, Section 5.1 .....	145
Why the Fourteenth Amendment is NOT a Threat to Your Freedom, Form #08.015 .....	2, 41
Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011 .....	304
Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006 ..	2, 41, 63, 84, 207, 262, 281, 398, 399, 404, 406
Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006, Section 4 and 5387	
Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006, Sections 2.5 and 2.6.....	336
Why You Aren't Eligible for Social Security, Form #06.001 .....	159, 329, 374



Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008 ...	118, 196, 207, 274, 305, 328, 385, 401, 418
Wikipedia on “The Communist Manifesto”, 12-27-2011 .....	205
Wiktionary: Respector of Persons, Downloaded 1/6/2019 .....	178
Williamson, H. G. M. (1994). Ezra and Nehemiah. In D. A. Carson, R. T. France, J. A. Motyer, & G. J. Wenham (Eds.), New Bible commentary: 21st century edition (4th ed., p. 423). Leicester, England; Downers Grove, IL: Inter-Varsity Press .....	43
Woolrych on the Law of Waters, c. 6, of Mills .....	242
Wrong Party Notice, Form #07.105 .....	97
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.....	328, 341, 352, 362, 394, 398, 407
Your Rights as a “Nontaxpayer”, IRS Publication 1a, Form #08.008.....	133

## Scriptures

1 Chron. 21:14-17 .....	169
1 Cor. 3:19.....	51
1 Cor.2:14.....	50
1 John 2:3-6.....	172, 244
1 John 4:16.....	172, 244
1 Peter 2:17 .....	179
1 Sam. 8:10-22 .....	151, 165
1 Sam. 8:4-20 .....	46
1 Sam. 8:6-9 .....	213
1 Tim. 6:10.....	359
1 Tim. 6:17.....	181
1 Timothy 2:4.....	179
14:16-24 .....	47
2 Cor. 5:20-21 .....	172
2 Peter 3:9 .....	179
2 Sam. 3:18.....	44
2 Sam. 7:8-9 .....	44
Acts 10:34 .....	178
Acts 10:34, Wycliff Bible 1395.....	178
Acts 10:34-35, King James Version.....	179
Adam and Eve .....	171
Babylon the Great Harlot .....	93
Bible .....	94, 339
Col. 2:8-10.....	244
Colossians 2:8 .....	356
Colossians 3:12-17 .....	172
Deut. 10:12-22.....	180
Deut. 10:18-19.....	42
Deut. 19:16-21.....	281, 415
Deut. 24:20-21.....	180
Deut. 27:19.....	180
Deut. 28:43-51.....	151, 165
Deuteronomy 28:43-51.....	200
Ecclesiastes 12:9-12 .....	244
Ecclesiastes 7:7 .....	68
Eph. 4:17-24.....	47, 244
Esau .....	135
Exodus 20.....	179
Exodus 20:15.....	154
Exodus 20:16.....	281, 415
Exodus 22:2.....	180
Exodus 23:1 .....	281, 415
Exodus 23:32-33 .....	173, 216, 250, 262

Exodus 30:15.....	181
Exodus 34:12.....	250
Exodus 34:12-16 .....	331
Ezekial 20:10-20 .....	251
Ezr. 6:6–12; cf. v 14.....	43
Ezr. 7:12–26.....	43
First Commandment.....	172, 173, 174
Gal. 3:28.....	181
Gen. 1:26-28.....	171
Gen. 1:28.....	244
Gen. 25.....	135
Genesis.....	171
Hos. 12:7, 8 .....	93
Hosea 4:6.....	414
Isa. 59:15-16.....	42
Isaiah 1:17 .....	180
Isaiah 42:5 .....	244
Isaiah 45:18.....	244
Isaiah 52:1-3.....	173
Isaiah 52:3 .....	248
Isaiah 59:14-16.....	42
James 2:1-4, 8-9 .....	179
James 2:7-10.....	188
James 2:9.....	179
Jer. 22:3.....	180
Jer. 48:26.....	43
Jer. 5:26-31.....	174
Jer. 7:5-7.....	180
Jeremiah 5:26-31 .....	169
Jesus .....	42, 43, 181, 182, 349
Job. 34:18-19.....	181
John 1:1 .....	46
John 1:1-5.....	171
John 10:25-30.....	317
John 10:7-10.....	317
John 12:45 .....	50
John 14:12-14.....	244
John 14:15-24.....	244
John 14:16-24.....	46
John 14:21 .....	172
John 14:23 .....	47
John 14:7-11.....	42
John 15:1-8.....	244
John 15:19-21 .....	50
John 15:20 .....	176
John 18:36 .....	50
John 4:34 .....	50
John 7:49 .....	357
John 8:23 .....	50
Joshua 1:2-5 .....	44
Judas.....	43
Judg. 11:23, 24 .....	43
Judges 2:1-4 .....	173, 262, 339, 392
Lev. 25:42 .....	43
Lev. 25:55 .....	43
Leviticus 19:15.....	178
Luke 10:16 .....	50

Luke 16:13 .....	92, 172, 378
Luke 4:7 .....	174
Luke 8:21 .....	171
Mark 10:42-45 .....	181
Mark Twain .....	47
Matt. 10:40 .....	50
Matt. 17:24-27 .....	349
Matt. 19:24 .....	181
Matt. 20:25-28 .....	181
Matt. 22:36-40 .....	366
Matt. 23 .....	181
Matt. 23:13-39 .....	182
Matt. 23:8-12 .....	181
Matt. 26:16 .....	43
Matt. 4:9 .....	174
Matt. 5:16 .....	244
Matt. 7:23 .....	171
Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1 .....	93
Micah 3:4 .....	46
Ne. 9:32-37 .....	43
Numbers 14:24 .....	44
Prov. 11:1 .....	93
Prov. 11:15 .....	316
Prov. 11:18-21 .....	356
Prov. 14:20-21 .....	181
Prov. 15:27 .....	68
Prov. 19:9 .....	281, 415
Prov. 22:2 .....	181
Prov. 22:7 .....	145, 318
Prov. 28:9 .....	357
Prov. 29:26 .....	392
Prov. 3:30 .....	65, 79, 86, 209, 421
Prov. 31:8-9 .....	180
Proverbs 1:10-19 .....	89, 173, 248, 251, 263
Proverbs 17:18 .....	316
Psalms 119:155 .....	357
Psalms 146:9 .....	180
Psalms 33:6-9 .....	244
Psalms 47:7 .....	171
Psalms 68:5-6 .....	180
Psalms 89:11 .....	244
Psalms 9:20 .....	179
Psalms 94:20-23 .....	287
Rev. 14:11 .....	416
Rev. 17:1-2 .....	93
Rev. 17:15 .....	93
Rev. 17:3-6 .....	93
Rev. 18 .....	317
Rev. 18:23 .....	190
Rev. 18:4-8 .....	94
Rev. 19:19 .....	93, 217, 417
Rom. 10:12 .....	181
Romans 13:9-10 .....	65, 79, 86, 421
Romans 2:11 .....	178, 192
Romans 2:9-11, New Living Translation .....	179
Romans 3:19-20 .....	316, 363
Romans 7:4 .....	316, 363, 364

Satan .....42, 174  
Ten Commandments ..... 172, 179, 185  
The Beast.....93  
Zech. 7:10.....180

# 1 Introduction

The most prevalent argument in the freedom community that we have probably all heard about over the years goes something like the following:

1. There are two of you:
  - 1.1. NATURAL BEING: The physical PRIVATE man and woman that was created BY GOD when you were born. We will call this the “natural being” within this document. This is NOT the same as the “natural person” because not everyone is a statutory “person” under the civil law.
  - 1.2. STRAW MAN: An artificial PUBLIC office and entity that you represent which is created by the government and therefore subject to government statutes and regulations. This is called the “straw man” and it is a public office within and an agent of the government.
2. The straw man is the method by which natural beings “interface” with the commercial world and with the government. Without using the straw man, you the natural being would be unable to sustain your life because you would be maliciously deprived of the ability to:
  - 2.1. Obtain government identification.
  - 2.2. Interact commercially with others.
3. The government had to create the straw man because it can’t civilly legislate for the natural being without the consent of the human being. This is because:
  - 3.1. The power to tax originates from the power to create. Only the CREATOR of a thing can tax or burden the thing it created. See:

Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>
  - 3.2. The power to govern ORIGINATES from the CONSENT of the governed. Any attempt to CIVILLY govern that does not originate from the consent of the governed, as the Declaration of Independence indicates, is inherently UNJUST. Hence the “person” who is the subject of any civil law is CREATED by the CONSENT of the governed:

*“That to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed.”  
[Declaration of Independence]*

- 3.3. The natural being is sovereign, and therefore not subject to the law.

*“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.”*  
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

The only thing the government can civilly legislate for or tax is its own creations, so it created the straw man in order to indirectly control, tax, and regulate human beings that would otherwise be beyond their jurisdiction.

4. The straw man is represented by your name, regardless of whether or not it is in all caps or just the initial letters are capitalized, in combination with a government license number. The natural being is represented by the Christian lower case name without any government identifying number.

This pamphlet will use court-admissible evidence to prove the existence of the “straw man”, show how it is created, describe how you can know you are filling its shoes, and describe all the consequences of filling its shoes. We will end the document by directing you to resources that will help you destroy the straw man, force the government to recognize its existence, and suggest ways to function without it.

The content of this memorandum is really nothing more than a confirmation of the truths found in the following document:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

All we are going to prove indirectly is that:



1. Nearly all statutory civil law is law for government. By “government” we mean public offices within and agents of the government.
2. The only way you can become the subject of nearly all statutory civil law is to become an agent, officer, or contractor within the government through the exercise of your right to contract.
3. The mechanism by which you become part of the government under the statutory civil law is by signing up for government franchises or “benefits”. All franchises are contracts between the grantor, which is the government, and the grantee, which is you the private person.
4. When you become subject to a franchise agreement within the statutory civil law, you enter a partnership between the “res” or “public office” created by your right to contract, and you the private man. That partnership makes you surety for the actions of the officer who runs the entity and makes you a “person” within the meaning of statutory law who is therefore subject to that law or franchise.
5. The purpose of the civil statutory law is to create a “usufruct” by transmuting the identity of the owner of the property to PUBLIC without their express consent and frequently without even the knowledge of the original PRIVATE owner.

**USUFRUCT.** *In the civil law. The right of enjoying a thing, the property of which is vested in another, and to draw from the same all the profit, utility, and advantage which it may produce, provided it be without altering the substance of the thing. Civ.Code La. art. 533. Mulford v. Le Franc, 26 Cal. 102; Modern Music Shop v. Concordia Fire Ins. Co. of Milwaukee, 131 Misc. 305, 226 N.Y.S. 630, 635.*

**Under Greek Law.** *A right attached to the person which may not be inherited. New England Trust Co. v. Wood, Mass., 93 N.E.2d. 547, 549.*

#### ***Imperfect Usufruct***

*An imperfect or quasi usufruct is that which is of things which would be useless to the usufructuary if he did not consume or expend them or change the substance of them; as, money, grain, liquors. Civ.Code La. art. 534.*

*See Quasi Usufruct infra.*

#### ***Legal Usufruct***

*See that title.*

#### ***Perfect Usufruct***

*An usufruct in those things which the usufructuary can enjoy without changing their substance, though their substance may be diminished or deteriorate naturally by time or by the use to which they are applied, as, a house, a piece of land, furniture, and other movable effects. Civ.Code La. art. 534.*

#### ***Quasi Usufruct***

*In the civil law. Originally the usufruct gave no right to the substance of the thing, and consequently none to its consumption; hence only an inconsumable thing could be the object of it, whether movable or immovable. But in later times the right of usufruct was, by analogy, extended to consumable things, and therewith arose the distinction between true and quasi usufructs. See Mackeld. Rom. Law, §307; Civ.Code La. art. 534. See Imperfect Usufruct, supra.  
[Black's Law Dictionary, Fourth Edition, p. 1713]*

In this treatise, we will not advocate or endorse any of the following misperceptions being taught in the freedom community:

1. That birth certificates are used by the government to create a Treasury account they can make withdrawals from.
2. That you have the right to create security interests without consideration using the “straw man” and the Uniform Commercial Code.
3. That you can pay your tax bill with bills of exchange or promissory notes.
4. That there is any lawful commercial use you can put to the public office that the government creates as a private person not subject to the franchise agreement that created the straw man.

All of the above ideas are examined and rebutted in the following document:

Policy Document: U.C.C. Redemption, Form #08.002  
<http://sedm.org/Forms/FormIndex.htm>

1 This is a fascinating subject that we have heard a lot of people talk about but which very few, in our experience, really  
2 understand. Hold on to your seats, because what you are about to read is likely to shatter a lot of misconceptions which have  
3 evolved in your mind over the years mainly because of the vacuum of credible information about this subject.

**IMPORANT NOTE:** Please DO NOT contact us with questions about any of the following:

1. How to use our materials or services in connection with anything having to do with UCC Redemption as described in our pamphlet:  
*Policy Document: U.C.C. Redemption*, Form #08.002  
<http://sedm.org/Forms/FormIndex.htm>
2. How to undo the damage caused by those who were deceived or misled into pursuing UCC Redemption.
3. Promises or guarantees about the effectiveness of any of our materials or services. The only thing you can and should rely on as a source of reasonable belief is your own reading of what the law actually says and not what ANY vain man, guru, or “expert” says, including us.

We remind our readers that our *Member Agreement*, Form #01.001 (see section 1.3, item 2 and section 4, item 10) forbids anyone from using our materials or services who is also pursuing UCC redemption. Consequently, all we can do is describe our own efforts to comply with the law consistent with the content of our website and let people decide for themselves whether that method is appropriate in their case.

If you discover methods to address the issue of undoing the damage that UCC Redemptionists did to you, we welcome you to post what you learn in our MEMBER forums. You are also encouraged to compare notes with others in our forums as you discover such methods, but please direct all your questions at OTHER than us directly because we won’t help you violate our Member Agreement.

<http://sedm.org/forums/>

4 For those of you who are visual learners, if you would like a WONDERFUL introductory video to the subject of this  
5 memorandum of law, please watch the following:

*It’s An Illusion*, Dan Harris

<http://sedm.org/its-an-illusion-a-lecture-in-law-by-john-harris/>

6 Finally, President Obama admitted in his Farewell Address given on 1/10/2017 that a “citizen” is in fact a “public office”.  
7 THIS public office is, in fact, the “straw man” we will describe in this document. Watch the evidence for yourself:

*President Obama Admits in His Farewell Address that “Citizen” is a Public Office*, Exhibit #01.018

YOUTUBE: <https://youtu.be/XjVyEZU0mlc>

SEDM Exhibits Page: <http://sedm.org/Exhibits/ExhibitIndex.htm>

8 The above “public office” is the ONLY lawful subject of CIVIL legislation or CIVIL enforcement and filling it is  
9 VOLUNTARY. If it ISN’T voluntary, then you are a SLAVE and the Thirteenth Amendment prohibition against involuntary  
10 servitude is violated! To “unvolunteer” one simply removes themselves from a [domicile](#) on federal territory and thereby  
11 becomes a [STATUTORY “non-resident non-person”](#) in relation to the national government. The ONLY type of “citizen” he  
12 could possibly be talking about in the above video is STATUTORY citizens, not CONSTITUTIONAL/state citizens. For  
13 more details on the distinction between CONSTITUTIONAL and STATUTORY citizens, see:

- 14 1. *Why the Fourteenth Amendment is NOT a Threat to Your Freedom*, Form #08.015  
15 DIRECT LINK: <http://sedm.org/Forms/08-PolicyDocs/FourteenthAmendNotProb.pdf>  
16 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
- 17 2. *Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006  
18 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>  
19 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

## 2 God and the Bible is the origin of the “straw man” concept

Caesar didn’t invent the concept of the “Straw man”, God did. Like everything that Satan does, the government’s abuse of the concept of the Straw Man for personal gain or advantage is a counterfeit of God’s design.

In the Bible, Jesus introduced Himself by saying He was “in the Father” and “the Father in Him”. This is an indication of the existence of AGENCY of Himself on the part of another. That AGENCY is the equivalent of a “straw man” from a legal perspective:

### The Father Revealed

*“If you had known Me, you would have known My Father also; and from now on you know Him and have seen Him.”*

*Philip said to Him, “Lord, show us the Father, and it is sufficient for us.”*

*Jesus said to him, “Have I been with you so long, and yet you have not known Me, Philip? He who has seen Me has seen the Father; so how can you say, ‘Show us the Father’? 10 Do you not believe that I am in the Father, and the Father in Me? The words that I speak to you I do not speak on My own authority; but the Father who dwells in Me does the works. 11 Believe Me that I am in the Father and the Father in Me, or else believe Me for the sake of the works themselves.*  
*[John 14:7-11, Bible, NKJV]*

The phrase “I am in the Father, and the Father in Me?” can’t be talking PHYSICALLY and is talking LEGALLY. Notice also the phrase “I do not speak on My own authority”, meaning that Jesus was acting as an AGENT of a Sovereign God and NOT of His own authority or free will. That agency is a THEOLOGICAL “straw man”. It is IMPLIED by the phrase “in Him”, meaning IN THE PRIVATE CORPORATION CALLED THE KINGDOM OF HEAVEN. By Jesus acting as an AGENT of God, God was what lawyers call the Principal and Jesus was the Agent in a Principal/Agent relationship.

The biblical and theological origin of the Straw Man can also be located by searching for the following phrases in your favorite electronic theological reference library:

*“agents of the Divine” [agents of God]*

*“My servant” [God’s servant]*

Below are a few authorities we found in theological publications that demonstrate that the “straw man” is God’s creation by searching for “agents of the Divine”:

*“Since the justice of God is characterized by special regard for the poor and the weak, a corresponding quality is demanded of God’s people (Deut. 10:18-19). When they properly carry out justice, they are agents of the divine will (Isa. 59:15-16).”*  
*[Achtmeier, P. J., Harper & Row and Society of Biblical Literature. (1985). In Harper’s Bible dictionary (1st ed., p. 519). San Francisco: Harper & Row]*

*“He administers justice for the fatherless and the widow, and loves the stranger, giving him food and clothing. Therefore love the stranger, for you were strangers in the land of Egypt.”*  
*[Deut. 10:18-19, Bible, NKJV]*

*“Justice is turned back,  
And righteousness stands afar off;  
For truth is fallen in the street,  
And equity [EQUALITY between the governed and the governors] cannot enter.  
Then the LORD saw it, and it displeased Him  
That there was no justice.”*  
*[Isaiah 59:14-16, Bible, NKJV]*

*“Yahweh’s provision of rulers who would throw off the yoke of the oppressors should have produced in the Israelites an overwhelming sense of gratitude for his grace. Even though the rulers functioned as agents of the divine presence, their accomplishments in the divine agenda were short-lived.”*  
*[Block, D. I. (1999). Judges, Ruth (Vol. 6, p. 131). Nashville: Broadman & Holman Publishers]*

[Matt. 26] **“26:16. Now the evil forces aligned against Jesus simply await an opportunity to hand him over** (παράδιδωμι, paradidōmi). Although the religious leaders seek an opportune time apart from the Passover feast (v. 5), **Judas becomes an unwitting agent of the divine intention that Jesus die during a feast commemorating God’s great act of salvation on behalf of his people.** With the major character groups and themes introduced, the transitional phrase ἀπὸ τότε (apo tote) signals to the reader that the climactic events of the story are about to begin.  
[Chouinard, L. (1997). Matthew (Mt 26:16). Joplin, MO: College Press]

“Almost throughout (Ne. 9:32–37 is the only major exception) the books paint the Persian kings in a positive light. From the first verse of Ezra, where Cyrus moves in response to God’s prompting, through Darius’s confirmation of the permission to rebuild the temple (Ezr. 6:6–12; cf. v 14) and Artaxerxes’ commissioning of Ezra (Ezr. 7:12–26) and his support for Nehemiah (Ne. 2:6), **they are the principal human agents of the divine will at the official level.**”  
[Williamson, H. G. M. (1994). Ezra and Nehemiah. In D. A. Carson, R. T. France, J. A. Motyer, & G. J. Wenham (Eds.), New Bible commentary: 21st century edition (4th ed., p. 423). Leicester, England; Downers Grove, IL: Inter-Varsity Press]

“It is not necessary to suppose that the inspiration of the sacred writers was such as to enlighten them in matters of Hebrew criticism. If it guarded them from erroneous teaching, it was sufficient for its purpose. And in this case the passage, as cited, at any rate expresses well the general doctrine of the Old Testament about angels, viz. that, unlike the Son, **they [angels] are but subordinate agents of the Divine purposes, and connected especially with the operations of nature.**”  
[Spence-Jones, H. D. M. (Ed.). (1909). Hebrews (p. 14). London; New York: Funk & Wagnalls Company]

[Jer. 48] “Ver. 26.—**Make ye him drunken. The command is issued to the agents of the Divine wrath (comp. vers. 10, 21). He magnified himself against the Lord.** Offences against Israel being also offences against Israel’s God (see Jephthah’s striking words in Judg. 11:23, 24). **Shall wallow**; rather, shall fall heavily (literally, shall clap—a pregnant expression).  
[Spence-Jones, H. D. M. (Ed.). (1909). Jeremiah (Vol. 2, p. 230). London; New York: Funk & Wagnalls Company]

Notice in the above that some people who never even claimed to believe in God (or consented to His jurisdiction by believing in his Law/Word) were used as His agents! Judas, who betrayed Jesus is probably the most famous example. Apparently, you don’t have to consent to God’s jurisdiction or His Bible franchise in order to be the proper subject of it! This is an important characteristic of all REAL “law”, as pointed out by Cicero:

“**True Law** is right reason **in agreement with Nature**, it is of universal application, unchanging and everlasting; it summons to duty by its commands and averts from wrong-doing by its prohibitions. And it does not lay its commands or prohibitions upon good men in vain, although neither have any effect upon the wicked. It is a sin to try to alter this law, nor is it allowable to try to repeal a part of it, and it is impossible to abolish it entirely. We cannot be freed from its obligations by Senate or People, and we need not look outside ourselves for an expounder or interpreter of it. And there will not be different laws at Rome or at Athens, or different laws now and in the future, but one **eternal and unchangeable law** will be valid for all times and all nations, and there will be one master and one rule, that is God, for He is the author of **this law**, its promulgator, and its enforcing judge.”  
[Marcus Tullius Cicero, 106-43 B.C.]

“Power and law are not synonymous. In truth, they are frequently in opposition and irreconcilable. There is **God’s Law** from which **all equitable laws of man** emerge and by which men must live if they are not to die in oppression, chaos and despair. Divorced from **God’s eternal and immutable Law**, established before the founding of the suns, man’s power is evil no matter the noble words with which it is employed or the motives urged when enforcing it. Men of good will, mindful therefore of the **Law laid down by God**, will oppose governments whose rule is by men, and if they wish to survive as a nation they will destroy the **[de facto] government** which attempts to adjudicate by the whim of venal judges.”  
[Marcus Tullius Cicero, 106-43 B.C.]

Below are a few authorities we found in theological publications that demonstrate that the “straw man” is God’s creation by searching for “My servant”:

1. Lev. 25:42:

**“For they are My servants**, whom I brought out of the land of Egypt; they shall not be sold as slaves.”

2. Lev. 25:55:

**“For the children of Israel are servants to Me; they are My servants** whom I brought out of the land of Egypt: I am the LORD your God.”

1 3. Numbers 14:24:

2 *"But **My servant Caleb**, because he has a different spirit in him and has followed Me fully, I will bring into the*  
3 *land where he went, and his descendants shall inherit it."*

4 4. Joshua 1:2-5:

5 *"**Moses My servant** is dead. Now therefore, arise, go over this Jordan, you and all this people, to the land which*  
6 *I am giving to them—the children of Israel. Every place that the sole of your foot will tread upon I have given*  
7 *you, as I said to Moses. From the wilderness and this Lebanon as far as the great river, the River Euphrates, all*  
8 *the land of the Hittites, and to the Great Sea toward the going down of the sun, shall be your territory. No man*  
9 *shall be able to stand before you all the days of your life; as I was with Moses, so I will be with you. I will not*  
10 *leave you nor forsake you. "*

11 5. 2 Sam. 3:18:

12 *"Now then, do it! For the LORD has spoken of David, saying, 'By the hand of **My servant David**, I will save My*  
13 *people Israel from the hand of the Philistines and the hand of all their enemies.'"*

14 6. 2 Sam. 7:8-9:

15 *"Now therefore, thus shall you say to **My servant David**, 'Thus says the LORD of hosts: "I took you from the*  
16 *sheepfold, from following the sheep, to be ruler over My people, over Israel. And I have been with you wherever*  
17 *you have gone, and have cut off all your enemies from before you, and have made you a great name, like the name*  
18 *of the great men who are on the earth."*

19 In legal terminology, a "divine agent" of God's law is called an officer or agent under the law of agency. That agency can  
20 be on behalf of another singular human or on behalf of a group of people such as a corporation. Under man's law, that agency  
21 can ONLY lawfully be exercised and enforced AFTER the EXPRESS CONSENT of both the PRINCIPAL and the AGENT.  
22 In the case of Christianity, baptism is an example of EXPRESS CONSENT to be bound by God's laws and acts essentially  
23 as a declaration of allegiance and obedience to God. In return for that allegiance and obedience, we procure the  
24 PROTECTION of His divine laws. Wearing a cross necklace around our neck is really physical evidence that we are the  
25 recipients of and claim a right to that PROTECTION or "benefit".

26 Without MUTUAL EXPRESS CONSENT and all the basic elements of a lawful contract or agreement fulfilled between the  
27 parties, any claimed agency, and all its associated obligations are UNENFORCEABLE either administratively or in court if  
28 it is violated. If the duties of such agency are enforced against those who never expressly consented, then a criminal tort,  
29 identity theft, and slavery are the result. Those elements of a valid contract include:

- 30 1. An offer. Offer of something in exchange for something else.  
31 2. Voluntary Consent/Acceptance. Both parties must voluntarily accept the terms of the offer and duress may not be used  
32 to procure consent.  
33 3. Mutual consideration and mutual obligation: Something of EQUAL value must be exchanged by both parties receive  
34 from the agreement.  
35 4. Mutual informed assent. Both parties were fully informed about the rights they were surrendering and the consideration  
36 they were receiving in return, and all terms of the contract were fully disclosed in writing.  
37 5. The absence of any duress upon either party.  
38 6. The capacity of the consenting party to consent or obligate the entity or person so obligated. For instance:  
39 6.1. They must be of legal age and if they are representing an artificial entity, they must be EXPRESSLY authorized to  
40 do so by its lawful agents using a delegation order, power of attorney, or appointment document of some kind.  
41 6.2. If they are alienating a constitutional right, they cannot be on land protected by the constitution, because such rights  
42 are Inalienable according to the Declaration of Independence, which is organic law enacted into law in the first  
43 official act of Congress on page 1 of the Statutes at Large.

44 On the subject of "consideration" above, below are the requirements that such consideration must meet to be valid and  
45 enforceable in court:

- 46 1. The benefit must indeed be tangible. Without some mutual tangible benefit voluntarily and freely accepted, which is  
47 called "consideration" in the legal field, a valid contract or agreement cannot be formed.



2. It must be a “benefit” as each party independently defines “benefit” absent any duress or influence. It ceases to be a “benefit” if only one party, such as the government offeror, can unilaterally define “benefit” in court.
- 2.1. The benefit to each individual party must be clearly described in the agreement or contract and if it isn’t, the contract or agreement isn’t valid because it has no MUTUAL consideration and MUTUAL obligation.
- 2.2. If only one party can define the term “benefit” and the other is prevented from introducing evidence in court that there not only wasn’t a benefit to him or her, but in fact it was an INJURY, then we’re really talking about extortion and racketeering, rather than an act of contracting.
- 2.3. If the party offering the “benefit” has a monopoly on the service or product to the point of being able to compel what is called an “adhesion contract”, then the contract or agreement is unenforceable as unconscionable.
3. Either party must be able to quit the arrangement at any time by abandoning the right to receive the benefit without additional penalty.
- 3.1. Merely calling it “voluntary” and yet hypocritically interfering with and not protecting the ability to QUIT is FRAUD.
- 3.2. Every form offering the benefit should have a status block that allows you to correctly describe yourself as a NON-consenting party not required to participate and protected in exercising their right to NOT participate. That means the status block must contain options for “nonresident”, “non-person”, and/or “nontaxpayer” and applicants people should not be punished if they add these statuses if they are missing from the form.

*Invito beneficium non datur.*

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

*Potest quis renunciare pro se, et suis, juri quod pro se introductum est.*

*A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.*

*Quilibet potest renunciare juri pro se inducto.*

*Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.*

*[Bouvier's Maxims of Law, 1856,*

*SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

4. The benefit also cannot derive from the absence of force, fraud, or illegal duress upon the person in receipt of the benefit. That would be criminal racketeering. Compelled receipt of a benefit is nothing but slavery and involuntary servitude cleverly disguised as government “benevolence”.

*Commodum ex injuri su non habere debet.*

*No man ought to derive any benefit of his own wrong. Jenk. Cent. 161.*

*Quae inter alios acta sunt nemini nocere debent, sed prodesse possunt.*

*Transactions between strangers may benefit, but cannot injure, persons who are parties to them. 6 Co. 1.*

*Injuria propria non cadet in beneficium facientis.*

*One's own wrong shall not benefit the person doing it.*

*[Bouvier's Maxims of Law, 1856,*

*SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

In the case of civil statutory franchise codes, which are PRIVATE law, the mere QUOTING or INVOKING the remedies, privileges, and protections found in civil statutes is described as a “benefit” and therefore “consideration”. Hence, one cannot even INVOKE the protections of civil statutory franchise codes without admitting to the receipt of such a “benefit”<sup>1</sup>:

*“Hominum caus jus constitutum est. Law is established for the benefit of man.”*

*[Bouvier's Law Dictionary, 1856; SOURCE:*

*<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

**“We can hardly find a denial of due process in these circumstances, particularly since it is even doubtful that appellee's burdens under the program outweigh his benefits. It is hardly lack of due process for the Government to regulate that which it subsidizes.”**

*[Wickard v. Filburn, 317 U.S. 111, 63 S.Ct. 82 (1942)]*

<sup>1</sup> For further details, see: *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037; <http://sedm.org/Forms/FormIndex.htm>.

1           *"The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its*  
2 *constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527;*  
3 *Wall v. Parrot Silver & Copper Co.*, 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229; *St. Louis, etc., Co., v. George C.*  
4 *Prendergast Const. Co.*, 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351."  
5           *[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]*

6 When questioned about how He would appear to believers and not to the world AFTER He left the world, Jesus said:

7           **Role of the Spirit**

8           *16 And I will ask the Father, and He will give you another [c]Helper (Comforter, Advocate, Intercessor—*  
9 *Counselor, Strengtheners, Standby), to be with you forever— 17 the Spirit of Truth, whom the world cannot receive*  
10 *[and take to its heart] because it does not see Him or know Him, but you know Him because He (the Holy Spirit)*  
11 *remains with you continually and will be in you.*

12           *18 "I will not leave you as orphans [comfortless, bereaved, and helpless]; I will come [back] to you. 19 After a*  
13 *little while the world will no longer see Me, but you will see Me; because I live, you will live also. 20 On that day*  
14 *[when that time comes] you will know for yourselves that I am in My Father, and you are in Me, and I am in you.*  
15 *21 The person who has My commandments and keeps them is the one who [really] loves Me; and whoever [really]*  
16 *loves Me will be loved by My Father, and I will love him and reveal Myself to him [I will make Myself real to*  
17 *him]."* 22 **Judas (not Iscariot) asked Him, "Lord, what has happened that You are going to reveal Yourself to**  
18 **us and not to the world?"** 23 **Jesus answered, "If anyone [really] loves Me, he will keep My word (teaching);**  
19 **and My Father will love him, and We will come to him and make Our dwelling place with him. 24 One who**  
20 **does not [really] love Me does not keep My words. And the word (teaching) which you hear is not Mine, but is**  
21 **the Father's who sent Me.**  
22           *[John 14:16-24, Bible, Amplified version]*

23 The "dwelling place" Jesus was talking about above is a SHARED DOMICILE from a legal perspective. DOMICILE is  
24 defined in the following memorandum:

*Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

25 John 1:1 describes God as "the word", meaning "law".

26           *"In the beginning was the Word, and the Word was with God, and the Word was God."*  
27           *[John 1:1, Bible, NKJV]*

28 When you OBEY that law and thereby OBEY God, you bring God down to Earth to be with you. More specifically, you  
29 SHIFT your civil domicile to the Kingdom of Heaven and in the process become AGENTS and REPRESENTATIVES of  
30 God Himself on Earth, just like Jesus described Himself earlier. The receipt of His divine protection and the law that  
31 implements it constitutes the ORIGIN of His claim over your obedience. The "Kingdom of Heaven" is therefore present  
32 wherever and whenever God's will is DISPLAYED on Earth by His followers. That will can ONLY be displayed by  
33 OBEYING His laws because He HIMSELF is "law" ("the word"). By keeping His commandments, we bring God's Kingdom  
34 from Heaven down to a real and specific place on Earth. That's what the following pastor even admits:

**"Kingdom of Heaven" Defined in Scripture**, Exhibit #01.014  
<https://youtu.be/8CtLJtz6bZE>

35 Likewise, when WE obey CAESAR's civil law rather than God's law as described above, we:

- 36 1. Fire God as our CIVIL protector and replace Him with Caesar. The Bible says this is a SIN. 1 Sam. 8:4-20.  
37 2. Cause God to "hide his face", meaning His law.

38           *"Then they will cry to the Lord [for PROTECTION], But He will not hear them; **He will even hide His face from***  
39 ***them at that time, Because they have been evil in their deeds [by REJECTING His laws]**."*  
40           *[Micah 3:4, Bible, NKJV]*

- 41 3. Shift our EFFECTIVE civil domicile to the place where CAESAR physically is, meaning the place that Mark Twain  
42 called "The District of Criminals". All domicile attaches to a SPECIFIC geographical place.  
43 4. Because we are not protected by and conspiring with CRIMINALS under God's laws, we become ALIENS and  
44 FOREIGNERS to Him who are OUTSIDE His protection:

This I say, therefore, and testify in the Lord, that you should no longer walk as the rest of the Gentiles walk, in the futility of their mind, having their understanding darkened, being alienated from the life of God, because of the ignorance that is in them, because of the blindness of their heart; who, being past feeling, have given themselves over to lewdness, to work all uncleanness with greediness.

But you have not so learned Christ, if indeed you have heard Him and have been taught by Him, as the truth is in Jesus: that you put off, concerning your former conduct, the old man which grows corrupt according to the deceitful lusts, and be renewed in the spirit of your mind, and that you put on the new man which was created according to God, in true righteousness and holiness.  
[Eph. 4:17-24, Bible, NKJV]

5. Will be treated by Caesar as PRIVILEGED/ENFRANCHISED VIRTUAL “residents” (“res” meaning a “thing” and “ident” meaning IDENTified) of Caesar’s Kingdom rather than God’s Kingdom under the choice of law rules governing Caesar’s civil franchises and under the laws of domicile. A “resident” is an ALIEN who has consented to procure the CIVIL protection of an otherwise FOREIGN (to God) government or civil ruler:

*“Res. Lat. The subject matter of a trust [the Social Security Trust or the “public trust”/“public office”, in most cases] or will [or legislation]. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By “res,” according to the modern civilians, is meant everything that may form an object of rights, in opposition to “persona,” which is regarded as a subject of rights. “Res,” therefore, in its general meaning, comprises actions [or CONSEQUENCES of choices and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.*

*Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggles Will, 11 A.D.2d. 51, 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is “the res”; and proceedings of this character are said to be in rem. (See In personam; In Rem.) “Res” may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled “In re \_\_\_\_\_”. [Black’s Law Dictionary, Sixth Edition, pp. 1304-1306]*

*“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”*  
[The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87]

Notice the use of the word “abode” in the definition of “resident”. This is the SAME “abode” mentioned in the King James version of John 14:23. “Abode” in a legal context is frequently used as a SYNONYM for “domicile”:

*“Jesus answered and said unto him, If a man love me, he will keep my words: and my Father will love him, and we will come unto him, and make our abode with him.”*  
[John 14:23, Bible, King James Version]

The above mechanisms are found in Federal Rule of Civil Procedure 17(b) and MIMIC EXACTLY the way God’s laws work as Jesus described in John 14:16-24. The “corporation” they refer to is the GOVERNMENT corporation and its AGENTS and OFFICERS are “public officers”, whose effective domicile in the case of the national government is what Mark Twain called “The District of Criminals” (Washington D.C. for short).

*IV. PARTIES > Rule 17.  
(b) Capacity to Sue or be Sued.*

*Capacity to sue or be sued is determined as follows:*

*(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;*

- (2) for a corporation [or the officers or “public officers” of the corporation], by the law under which it was organized; and
- (3) for all other parties, by the law of the state where the court is located, except that:
- (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
- (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

Throughout our website, we in turn refer to the Bible as a trust indenture in which Christians are TRUSTEES, the Heavens and the Earth are the CORPUS of the trust, and God is the grantor of the trust. A trust is a specialized type of contract. Trustees are “agents” of the beneficiary of the trust. A complete treatment of this subject can be found in:

Delegation of Authority Order from God to Christians, Form #13.007  
<http://sedm.org/Forms/FormIndex.htm>

Now can you see just how extensive of a COUNTERFEIT that Caesar’s system of law and government is in relation to God’s design? Satan ALWAYS imitates God to achieve his power and work his evil. Man’s system of law is a counterfeit or imitation of God’s design of the Bible trust indenture. The Constitution is the trust document, the civil statutes are the rules that govern ONLY trustees, and those acting as trustees MUST be sworn in with an oath before they may LAWFULLY serve the public as trustees called “public officers”.

*“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.”<sup>2</sup>*

*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.<sup>3</sup> That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.<sup>4</sup> and owes a fiduciary duty to the public.<sup>5</sup> It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.<sup>6</sup> 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 [PRIVATE] rights is against public policy.”<sup>7</sup>*

[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

We prove these assertions about the nature of government public officers and the applicability of CIVIL STATUTES ONLY to them in the following:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

<sup>2</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> 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).

<sup>6</sup> 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.

<sup>7</sup> 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 3 **God Says Spiritual Men and Women are NOT "Persons" or "Human Beings"**  
2 **as Legally Defined**<sup>8</sup>



3  
4 At conversion, the "natural man" becomes a "spiritual man" and is therefore no longer a "natural man" or "natural person" or  
5 "human being."

6 *Human being - a natural man, unenlightened or unregenerate.*  
7 *[Random House Dictionary of the English Language, 2nd. Edition]*

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<sup>8</sup> Source: *Policy Document: IRS Fraud and Deception About the Statutory Word "Person"*, Form #08.023, Section 3;  
<https://sedm.org/Forms/FormIndex.htm>.



Unregenerate - means not regenerate; unrepentant; an unregenerate sinner, not convinced by or unconverted to a particular religion; wicked, sinful, dissolute.  
[Random House, 2nd Edition]

Person - In general usage, a human being (i.e. natural person), though by statute term may include labor organizations, partnership, associations, corporations, legal representatives, trustees, trustees in bankruptcy. Scope and delineation of term is necessary for Sec. 2(1), 29 U.S.C.A. Sec. 152; Uniform determining those to whom 14th Amendment of Constitution affords protection since this Amendment expressly applies to individual, partnership, and corporation, but not governmental unit.  
[Black's Law Dictionary, 7th. Edition]

Black's defines the term "person" to mean "natural person" or "human being" but Black's does not define the term "human," "being," or "human being."

No need to respond just prayerfully consider the above information and if it is wise for God's people to refer to themselves as "human beings."

"But the natural man receiveth not the things of the Spirit of God, for they are foolishness unto him; neither can he know them, because they are spiritually discerned. But he that is spiritual judgeth all things, yet he himself is judged of no man. For who hath known the mind of the Lord, that he may instruct him? But we [converted men & women] have the mind of Christ."  
[1 Cor.2:14]

Our "status" or "standing" and "condition" changes by the power of God at the point of conversion and at that point I would think we are spiritual men and women of God standing in the Kingdom of God no matter where within a worldly system of government we may be at any given time.

Christ said:

And He said to them, "You are from beneath; I am from above. You are **of this world**; I am not **of this world**."  
[John 8:23, Bible, NKJV]

Jesus answered, "My kingdom is not **of this world**. If My kingdom were **of this world**, My servants would fight, so that I should not be delivered to the Jews; but now My kingdom is not from here."  
[John 18:36, Bible, NKJV]

Christ said that we Christians REPRESENT Him as His "straw men":

"He who receives you receives Me, and he who receives Me receives **Him [God] who sent Me**."  
[Matt. 10:40, Bible, NKJV]

"He who hears you hears Me, he who rejects you rejects Me, and he who rejects Me rejects **Him [God] who sent Me**."  
[Luke 10:16, Bible, NKJV]

Jesus said to them, "My food is to do the will of **Him [God] who sent Me**, and to finish His work."  
[John 4:34, Bible, NKJV]

"And he who sees Me sees **Him [God] who sent Me**."  
[John 12:45, Bible, NKJV]

Jesus even reminded us personally that we as Christians are "out of this world" and that we would be persecuted for doing so:

"If you were of the world, the world would love its own. **Yet because you are not of [domiciled within] the world, but I [Jesus] chose you [believers] out of the world, therefore the world hates you.** Remember the word that I said to you, 'A [public] servant is not greater than his [Sovereign] master.' If they persecuted Me, they will also persecute you. If they kept My word, they will keep yours also [as trustees of the public trust]. But all these things they will do to you for My name's sake, because they do not know Him [God] who sent Me."  
[Jesus in John 15:19-21, Bible, NKJV]

If we are following and REPRESENTING Christ as His "straw man" (Form #05.042), WE ALSO are no longer "of this world" and certainly not "of the United States" in any sense of the word.

For the [secular legal] wisdom of **this world** is foolishness with God. For it is written, "He catches the wise in their own craftiness"  
[1 Cor. 3:19, Bible, NKJV]

More on the subject of exactly HOW we abandon and reject Heaven as our Kingdom and become "human beings" at:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

## 4 WHAT is a "straw man"?

Black's Law Dictionary, Sixth Edition, defines the term "straw man" as follows:

**Straw man.** A "front"; a third party who is put up in name only to take part in a transaction. Nominal party to a transaction; one who acts as an agent for another for the purpose of taking title to real property and executing whatever documents and instruments the principal may direct respecting the property. Person who purchases property, or to accomplish some purpose otherwise not allowed.  
[Black's Law Dictionary, Sixth Edition, p. 1421]

The criteria for the existence of the "straw man" therefore is:

1. A commercial transaction involving property.
2. Agency of one or more persons on behalf of another person or artificial entity who accomplishes the commercial transaction.
3. Property being acquired by a party that otherwise is not allowed or not lawful.

An example of a "straw man", would be the agency created when several companies were contracted privately and individually by Walt Disney to buy the land used to build Walt Disney World in Florida. Walt didn't tell the sellers who the real and final buyer was or what he was doing as a company because if he had used his company's name, the owners would have bid up the price or not sold at all and thereby thwarted his plans. Only after he had bought the several pieces of land that he needed through intermediaries did he transfer the titles for all the pieces of land that he had bought collectively into the name of the REAL party in interest, which was Walt Disney Corporation.

We will now analyze the three elements that form the basis for the existence of the straw man in the following subsections.

### 4.1 Commercial transaction

Every commercial transaction you engage in represents an exercise of your right to contract and/or associate protected by the constitution and the First Amendment. That contract can be express, which means in writing or orally, or implied, which means based on your conduct. Below is the definition of the term "contract" from the legal dictionary which shows you how implied contracts can be created without your knowledge or express consent.

**CONTRACT.** A promissory agreement between two or more persons that creates, modifies, or destroys a legal relation. *Buffalo Pressed Steel Co. v. Kirwan*, 138 Md. 60, 113 A. 628, 630; *Mexican Petroleum Corporation of Louisiana v. North German Lloyd, D.C.La.*, 17 F.2d. 113,114.

An agreement, upon sufficient consideration, to do or not to do a particular thing. 2 Bl.Comm. 442; 2 Kent, Comm. 449. *Justice v. Lang*, 42 N.Y. 496, 1 Am.Rep. 576; *Rabon v. State Finance Corporation*, 203 S.C. 183, 26 S.E.2d. 501, 502.

An agreement between two or more parties, preliminary Step in making of which is offer by one and acceptance by other, in which minds of parties meet and concur in understanding of terms. *Lee v. Travelers' Ins. Co. of Hartford, Conn.*, 173 S.C. 185, 175 S.E. 429.

A deliberate [e.g. voluntary] engagement between competent parties, upon a legal consideration, to do, or abstain from doing, some act. Wharton; *Smith v. Thornhill, Tex.Com.App.* 25 S.W.2d. 597, 599. It is agreement creating obligation, in which there must be competent parties, subject-matter, legal consideration, mutuality of agreement, and mutuality of obligation, and agreement must not be so vague or uncertain that terms are not ascertainable. *H. Liebes & Co. v. Klengenber, C. C.A.Cal.* 23 F.2d. 611, 612. A contract or agreement is either where a promise is made on one side and assented to on the other; or where two or more persons enter

**into engagement with each other by a promise on either side.** 2 Steph.Comn1. 54. The writing which contains the agreement of parties, with the terms and conditions, and which serves as a proof of the obligation.

[. . .]

#### Constructive Contract

Constructive contracts are such as arise when the law prescribes the rights and liabilities of persons who have not in reality entered into a contract at all, but between whom circumstances make it just that one should have a right, and the other be subject to a liability, similar to the rights and liabilities in cases of express contract. Donovan v. Kansas City, 352 Mo. 430, 175 S.W.2d. 874, 884.

[. . .]

#### Quasi Contracts

In the civil law. A contractual relation arising out of transactions between the parties which give them mutual rights and obligations, but do not involve a specific and express convention or agreement between them. Keener, Quasi Contr. 1; Elbert County v. Brown, 16 Ga.App. 834, 86 S.E. 651, 665. The lawful and purely voluntary acts of a man, from which there results any obligation whatever to a third person, and sometimes a reciprocal obligation between the parties. Civ. Code La. art. 2293.

Persons who have not contracted with each other are often regarded by the Roman law, under a certain state of facts, as if they had actually concluded a convention between themselves. The legal relation which then takes place between these persons, which has always a similarity to a contract obligation, is therefore termed "obligatio quasi ex contractu." Such a relation arises from the conducting of affairs without authority. (negotiorum gestio,) from the payment of what was not due, (solutio indebiti,) from tutorship and curatorship, and from taking possession of an inheritance. Mackeld.Rom.Law 5 491.

Legal fiction invented by common law courts to permit recovery by contractual remedy of assumpsit in cases where, in fact, there is no contract, but where circumstances are such that justice warrants a recovery as though there had been a promise. Clark v. Peoples Savings and Loan Ass'n of De Kalb County, 221 Ind. 168, 46 N.E.2d. 681, 682, 144 A.L.R. 1495. It is not based on intention or consent of the parties, but is founded on considerations of justice and equity, and on doctrine of unjust enrichment. Bruggeman v. Independent School Dist., No. 4, Union Tp., Mitchell County, 227 Iowa 661, 289 N.W. 5, 8, 11.

**It is not in fact a contract, but an obligation which the law creates in absence of any agreement, when and because the acts of the parties or others have placed in the possession of one person money, or its equivalent, under such circumstances that in equity and good conscience he ought not to retain it.** Grossbier v. Chicago, St. P., M. & O. Ry. Co., 173 Wis. 503, 181 N.W. 746, 748; It is an implication of law. First Nat. Bank v. Matlock, 99 Okl. 150, 226 P. 328, 331, 36 A.L.R. 1088; Caldwell v. Missouri State Life Ins. Co., 230 S.W. 566, 568, 148 Ark. 474. It is what was formerly known as the contract Implied in law; it has no reference to the Intentions or expressions of the parties. The obligation is imposed despite, and frequently in frustration of their intention. Town of Balkan v. Village of Buhl, 158 Minn. 271, 197 N.W. 266, 35 A.L.R. 470.

[. . .]

#### Express and Implied

An express contract is an actual agreement of the parties, the terms of which are openly uttered or declared at the time of making it, being stated in distinct and explicit language, either orally or in writing. 2 Bl.Comm. 443; 2 Kent, Comm. 450; Linn v. Ross, 10 Ohio 414, 36 Am.Dec. 95; A. J. Yawger & Co. v. Joseph, 184 Ind. 228, 108 N.E. 774, 775; In re Pierce, Butler & Pierce Mfg. Co., D.C.N.Y., 231 F. 312, 318.

**An implied contract is one not created or evidenced by the explicit agreement of the parties, but inferred by the law, as a matter of reason and justice from their acts or conduct, the circumstances surrounding the transaction making it a reasonable, or even a necessary, assumption that a contract existed between them by tacit understanding.** Miller's Appeal, 100 Pa. 568, 45 Am.Rep. 394; Landon v. Kansas City Gas Co., C.C.A.Kan., 10 F.2d. 263, 266; Caldwell v. Missouri State Life Ins. Co., 230 S.W. 566, 568, 148 Ark. 474; Cameron, to Use of Cameron v. Eynon, 332 Pa. 529, 3 A.2d. 423, 424; American La. France Fire Engine Co., to Use of American La. France & Foamite Industries, v. Borough of Shenandoah, C.C.A.Pa., 115 F.2d. 886, 867.

**Implied contracts are sometimes subdivided into those "implied in fact" and those "implied in law," the former being covered by the definition just given, while the latter are obligations imposed upon a person by the law, not in pursuance of his intention and agreement, either expressed or implied, but even against his will and design, because the circumstances between the parties are such as to render it just that the one should have a right, and the other a corresponding liability, similar to those which would arise from a contract between them. This kind of obligation therefore rests on the principle that whatsoever it is certain a man ought to do that the**

1 law will suppose him to have promised to do. And hence it is said that, while the liability of a party to an express  
2 contract arises directly from the contract, it is just the reverse in the case of a contract "implied in law," the  
3 contract there being Implied or arising from the liability. Bliss v. Hoy, 70 Vt. 534, 41 A. 1026; Kellum v.  
4 Browning's Adm'r., 231 Ky. 308, 21 S.W.2d. 459, 465. But obligations of this kind are not properly contracts at  
5 all, and should not be so denominated. There can be no true contract without a mutual and concurrent intention  
6 of the parties. Such obligations are more properly described as "quasi contracts." Union Life Ins. Co. v.  
7 Glasscock, 270 Ky. 750, 110 S.W.2d. 681, 686, 114 A.L.R. 373.  
8 [Black's Law Dictionary, Fourth Edition, p. 395]

9 The elements required to establish a binding and legally enforceable contract are:

- 10 1. An offer. Offer of something in exchange for something else.
- 11 2. Voluntary Consent/Acceptance. Both parties must voluntarily accept the terms of the offer and duress may not be used  
12 to procure consent.
- 13 3. Mutual consideration and mutual obligation: Something of EQUAL value must be exchanged by both parties receive  
14 from the agreement.
- 15 4. Mutual informed assent. Both parties were fully informed about the rights they were surrendering and the consideration  
16 they were receiving in return, and all terms of the contract were fully disclosed in writing.
- 17 5. The absence of any duress upon either party.
- 18 6. The capacity of the consenting party to consent or obligate the entity or person so obligated. For instance:  
19 6.1. They must be of legal age and if they are representing an artificial entity, they must be EXPRESSLY authorized to  
20 do so by its lawful agents using a delegation order, power of attorney, or appointment document of some kind.  
21 6.2. If they are alienating a constitutional right, they cannot be on land protected by the constitution, because such rights  
22 are Inalienable according to the Declaration of Independence, which is organic law enacted into law in the first  
23 official act of Congress on page 1 of the Statutes at Large.

24 Any transaction which does not contain all of the above elements is voidable but not void. A legal proceeding would usually  
25 be necessary to void the transaction if the other party is unwilling to undo the unsatisfactory transaction voluntarily. For  
26 instance, here is what the American Jurisprudence Legal Encyclopedia, Second Edition says happens to such a transaction if  
27 duress is present:

28 *"An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party*  
29 *coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to*  
30 *execute the agreement as the state of mind induced.*<sup>9</sup> *Duress, like fraud, rarely becomes material, except where*  
31 *a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the*  
32 *contract or conveyance voidable, not void, at the option of the person coerced,*<sup>10</sup> *and it is susceptible of*  
33 *ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.*<sup>11</sup>  
34 *However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has*  
35 *no intention of doing so, is generally deemed to render the resulting purported contract void.*<sup>12</sup>  
36 [American Jurisprudence 2d, Duress, §21 (1999)]

37 Examples of voidable contracts that do not contain all the above elements include:

- 38 1. The contract included a provision that was a crime or illegal in some way. In such a case, the contract needs a severability  
39 clause ensuring that the illegal portion does not invalidate any other remaining portion of the contract.
- 40 2. The contract does not have the signature of BOTH parties. Most government applications only have the signature of the  
41 submitter and not the government, for instance.
- 42 3. Only one party signed the contract and that party said:  
43 3.1. Consent COULD NOT be conveyed by the other party IMPLIEDLY or without signature and . . .  
44 3.2. the other party REFUSES to sign or has no delegated authority to sign.

<sup>9</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

<sup>10</sup> 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 S.W.2d. 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.

<sup>11</sup> Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicum, 142 Or. 416, 20P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

<sup>12</sup> 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.

4. Either party to the contract had no authority or delegated authority to bind the party they were representing, rendering their ratification or consent ineffectual. For instance, no one in the government other than the legislative branch can obligate the government to do anything. A contract with the government would be invalid and unenforceable if someone in the executive branch signed or represented his or her consent to the contract.

*"Every man is supposed to know the law. A party who makes a contract with an officer [of the government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law."*

*[Clark v. United States, 95 U.S. 539 (1877)]*

5. There was no mutual assent or understanding of the terms of the contract or franchise. For instance:
- 5.1. The terms on the government form or contract were not defined within anything that constitutes evidence. The entire Internal Revenue Code, for instance, is "prima facie evidence" according to 1 U.S.C. §204. Consequently, it is nothing more than a "presumption". Presumptions are NOT evidence, and it is a violation of due process of law to treat them as evidence, and judges have no delegated authority to turn them into evidence. If a judge turns a presumption into evidence, he is, in fact, establishing a state-sponsored religion in violation of the First Amendment establishment clause:

**presumption.** *An inference in favor of a particular fact. [ . . . ]*

*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]*

*This court has never treated a presumption as any form of evidence. See, e.g., A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992). ("[A] presumption is not evidence."); see also Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935). ("[A presumption] cannot acquire the attribute of evidence in the claimant's favor."); New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938). ("[A] presumption is not evidence and may not be given weight as evidence."). Although a decision of this court, Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994), dealing with presumptions in Va. law is cited for the contrary proposition, the Jensen court did not so decide. [Ruten v. West, 142 F.3d. 1434 C.A.Fed.,1998]*

For further details on this SCAM, see:

5.1.1. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

5.1.2. Reasonable Belief About Income Tax Liability, Form #05.007

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

- 5.2. The definitions provided were untrustworthy.

*"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)]*

- 5.3. One or both parties defined the terms that were not defined and those definitions conflict with the definitions understood by the other party. For instance, the following form on our website defines many of the terms on government tax forms to be the OPPOSITE of what the code says, and thereby invalidates the enforceability of the "trade or business" franchise/contract that is the heart of the income tax:

Tax Form Attachment, Form #04.201

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

6. Your right to receive the "consideration" connected with the contract is not enforceable in a CONSTITUTIONAL court and you aren't a public officer so you can't appear in a FRANCHISE court. In other words, you have been deprived of a remedy for deprivation of consideration in a real, constitutional court and NOT a legislative "franchise court" such U.S. Tax Court. See:

The Tax Court Scam, Form #05.039

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

7. The thing promised may be withdrawn at any time by the legal person who made the promise as a condition of the contract.



1 "... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at  
2 any time."  
3 [United States Railroad Retirement Board v. Fritz, [449 U.S. 166](#) (1980)]  
4

5 "We must conclude that **a person covered by the Act has not such a right in benefit payments**... This is not to  
6 say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional  
7 restraint."  
8 [Flemming v. Nestor, [363 U.S. 603](#) (1960)]  
9

10 "What, then, is meant by the doctrine that contracts are made with reference to the taxing power resident in the  
11 State, and in subordination to it? Is it meant that when a person lends money to a State, or to a municipal division  
12 of the State having the power of taxation, there is in the contract a tacit reservation of a right in the debtor to  
13 raise contributions out of the money promised to be paid before payment? **That cannot be, because if it could,**  
14 **the contract (in the language of Alexander Hamilton) would 'involve two contradictory things: an obligation**  
15 **to do, and a right not to do; an obligation to pay a certain sum, and a right to retain it in the shape of a tax. It**  
16 **is against the rules, both of law and of reason, to admit by implication in the construction of a contract a**  
17 **principle which goes in destruction of it.' The truth is, States and cities, when they borrow money and contract**  
18 **to repay it with interest, are not acting as sovereignties. They come down to the level of ordinary individuals.**  
19 **Their contracts have the same meaning as that of similar contracts between private persons. Hence, instead of**  
20 **there being in the undertaking of a State or city to pay, a reservation of a sovereign right to withhold payment,**  
21 **the contract should be regarded as an assurance that such a right will not be exercised. A promise to pay, with**  
22 **a reserved right to deny or change the effect of the promise, is an absurdity."**  
23 [Murray v. City of Charleston, 96 U.S. 432 (1877)]

24 Likewise, any transaction that does not involve REAL consideration is also voidable. An example of a voidable contract is  
25 one in which the transaction was between one or more private persons and the alleged consideration involves Federal Reserve  
26 Notes. Federal Reserve Notes do NOT constitute legitimate consideration because:

- 27 1. Federal Reserve Notes are lawful money ONLY for PUBLIC debts, not private debts.  
28 2. Federal Reserve Notes are nowhere defined in the law as a species of "dollar", nor are they THE dollar mentioned in the  
29 constitution. See:  
30 

SEDMD Exhibit #06.007 <a href="http://sedm.org/Exhibits/ExhibitIndex.htm">http://sedm.org/Exhibits/ExhibitIndex.htm</a>
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31 3. Federal Reserve Notes are not redeemable from the government for anything of value. Redeemability ended in 1972.  
32 Beyond that point, there is no real consideration involved in the transaction and our money system becomes nothing but  
33 a big counterfeiting franchise where the government has a monopoly on counterfeiting.  
34 4. Federal Reserve Notes are legally defined as promissory notes, and the definition of "money" in Black's Law Dictionary  
EXCLUDES "notes":

35 **Money:** In usual and ordinary acceptation it means coins and paper currency used as circulating medium of  
36 exchange, and ***does not embrace notes***, bonds, evidences of debt, or other personal or real  
37 estate. Lane v. Railey, 280 Ky. 319, 133 S.W.2d. 74, 79, 81.  
38 [Black's Law Dictionary, Sixth Edition, p. 1005]

39 If you would like to know more about the above SCAM, see:

<a href="#">The Money Scam</a> , Form #05.041 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
--

40 One little-known act which most people don't consider to be a contract but which in fact would be is the act of forming a  
41 corporation. The U.S. Supreme Court has ruled that such an act constitutes a contract between the stockholders and the  
42 government:

43 *The court held that the first company's charter was a contract between it and the state, within the protection of*  
44 *the constitution of the United States, and that the charter to the last company was therefore null and void., Mr.*  
45 *Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of*  
46 *decisions in the federal courts, it was that an act of incorporation was a contract between the state and the*  
47 *stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would*  
48 *shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect*  
49 *which has always been felt for the judicial department of the government.'*  
50 [New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]

This document will focus almost exclusively on implied, constructive, or quasi contracts, because they are the mechanism by which both the straw man is created and by which you become the surety for the straw man. Examples of implied or “quasi contracts” are income taxes:

*“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq. 8 S.Ct. 1370, compare Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641, **still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of debt or indebitatus assumpsit.** United States v. Chamberlin, 219 U.S. 250, 31 S.Ct. 155; Price v. United States, 269 U.S. 492, 46 S.Ct. 180; Dollar Savings Bank v. United States, 19 Wall. 227; and see Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493. This was the rule established in the English courts before the Declaration of Independence. Attorney General v. Weeks, Bunbury's Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225; Attorney General v. Hatton, Bunbury's Exch. Rep. [296 U.S. 268, 272] 262; Attorney General v. —, 2 Ans.Rep. 558; see Comyn's Digest (Title 'Dett,' A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. “ [Milwaukee v. White, 296 U.S. 268 (1935)]*

Below is the meaning of “quasi-contract” from the above quote:

*“Quasi contract. An obligation which law creates in absence of agreement; it is invoked by courts where there is unjust enrichment. Andrews v. O'Grady, 44 Misc.2d. 28, 252 N.Y.S.2d. 814, 817. Sometimes referred to as implied-in-law contracts (as a legal fiction) to distinguish them from implied-in-fact contracts (voluntary agreements inferred from the parties' conduct). Function of "quasi-contract" is to raise obligation in law where in fact the parties made no promise, and it is not based on apparent intention of the parties. Fink v. Goodson-Todman Enterprises, Limited, 9 C.A.3d. 996, 88 Cal.Rptr. 679, 690. See also Contract.” [Black's Law Dictionary, Sixth Edition, p. 1245]*

The act or event which triggers the quasi-contractual obligation spoken of above, in the case of taxation, is “availing oneself of the benefits or protections” of the municipal civil laws of a specific place. Tax liability is a civil liability and the CIVIL act that gives rise to the liability is:

1. Invoking or claiming the “benefits or protections” of statutory civil law, which the courts call “purposeful availment”. Those who don't want to invoke such protections instead should invoke the COMMON LAW rather than STATUTORY CIVIL LAW. The most important way this is done is to claim a “status” under a civil franchise, such as “citizen”, “resident”, “taxpayer” (under the tax code), “driver” (under the vehicle code), etc. Notice the use of the word “citizen” rather than ALL PEOPLE in the cite below:

*“A personal tax,” says the Supreme Court of New Jersey, “is the burden imposed by government on its own citizens for the benefits which that government affords by its protection and its laws, and any government which should attempt to impose such a tax on citizens of other States would justly incur the rebuke of the intelligent sentiment of the civilized world.” State v. Ross, 23 N.J.L. 517, 521. [United States v. Erie R. Co., 106 U.S. 327 (1882)]*

2. Purposefully engaging in commerce with anyone who is civilly domiciled within the legislative jurisdiction of a municipal government and thereby waiving sovereign immunity consistent with the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.

## **4.2 Agency (public office)**

The U.S. Supreme Court has admitted that ALL the powers of the government are exercised through individual agency and private contracts and by NO other method:

*“All the powers of the government must be carried into operation by individual agency, either through the medium of public officers, or contracts made with individuals.” [Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

Agency is legally defined as follows:

### **Proof that There Is a “Straw man”**

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1 AGENCY. Includes every relation in which one person acts for or represents another by latter's authority,  
2 *Saums v. Parfet*, 270 Mich. 165, 258 N.W. 235, where one person acts for another, either in the relationship of  
3 principal and agent, master and servant, or employer or proprietor and independent contractor, *Gorton v. Doty*,  
4 57 Idaho 792, 69 P.2d. 136,139.

5 Properly speaking, agency relates to commercial or business transactions. *Humble Oil & Re. fining Co. v. Bell*,  
6 *Tex.Civ.App.*, 172 S.W.2d. 800, 803, and frequently is used in connection with an arrangement which does not  
7 *in law amount to an agency*, as where the essence of an arrangement is bailment or sale, as in the case of a sale  
8 agency exclusive in certain territory. *State Compensation Ins. Fund v. Industrial Accident Commission*, 216 Cal.  
9 351, 14 P.2d. 306, 310.

10 It also designates a place at which business of company or individual is transacted by an agent. *Johnson Freight*  
11 *Lines v. Davis*, 170 Tenn. 177, 93 S.W.2d. 637, 639.

12 The relation created by express or implied contract or by law, whereby one party delegates the transaction of  
13 some lawful business with more or less discretionary power to another, who undertakes to manage the affair  
14 and render to him an account thereof. *State ex rel. Cities Service Gas Co. v. Public Service Commission*, 337  
15 Mo. 809, 85 S.W.2d. 890, 894. Or where one person confides the management of some affair, to be transacted on  
16 his account. to other party. 1 *Liverm. Prln. & Ag.* 2. Or one party is authorized to do certain acts for, or in relation  
17 to the rights or property of the other. But means more than tacit permission, and involves request, instruction, or  
18 command. *Klee v. U. S., C.C.A.Wash.*, 53 F.2d. 58, 61. Being the consensual relation existing between two  
19 persons, by virtue of which one is subject to other's control. *Tarver, Steele & Co. v. Pendleton Gin Co.*,  
20 *Tex.Civ.App.*, 25 S.W.2d. 156, 159.  
21 [*Black's Law Dictionary*, Fourth Edition, pp. 84-85]

22 Every contract creates agency of one kind or another. As a bare minimum, that agency includes the duty of one person to  
23 accomplish the task of providing the consideration owed to the other person in the manner specified by the contract or  
24 agreement. More elaborate contracts may include more than simply two parties who exercise “agency” on behalf of the other  
25 party. An example of a more elaborate contract would be a trust, in which there are at least three parties:

- 26 1. A beneficiary.
- 27 2. A creator or settlor.
- 28 3. A trustee.

29 The subject of a trust is the “corpus”, which is the property or consideration subject to the management of the trustee under  
30 the terms of the trust indenture. The trust document, therefore:

- 31 1. Creates an “office” called “Trustee”
- 32 2. Specifies the legal duties of the Trustee.
- 33 3. Establishes a fiduciary relationship between the beneficiary and the trustee cognizable in a court of law as a right.

34 An example of a trust document is the United States Constitution, which establishes a “public trust” and a corporation:

- 35 1. The Creators of the trust are “We the People”, which was the small group of men who wrote it. All of these people are  
36 long since dead.
- 37 2. The Beneficiaries are “our posterity”, which would be us. These beneficiaries are named in the document itself:

38 *We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic*  
39 *Tranquility, provide for the common defense, promote the general Welfare, and secure the Blessings of Liberty*  
40 *to ourselves and our Posterity, do ordain and establish this Constitution for the United States of America.*  
41 *[United States Constitution, Preamble]*

- 42 3. The Trustees are our public servants, who execute the trust indenture for our benefit and receive compensation  
43 determined by law.

44 *"Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government,*  
45 *through the domain of jurisdiction merely Federal, to recognize to be property.*

46 *And this principle follows from the structure of the respective Governments, State and Federal, and their*  
47 *reciprocal relations. They are different agents and trustees of the people of the several States, appointed with*  
48 *different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions,*  
49 *are mutually obligatory."*  
50 *[Dred Scott v. Sandford, 60 U.S. 393 (1857)]*

“As expressed otherwise, the powers delegated [delegated by the Constitution and all statutes enacted in furtherance of it] 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.”<sup>13</sup> **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.**<sup>14</sup> **That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.**<sup>15</sup> **and owes a fiduciary duty to the public.**<sup>16</sup> **It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.**<sup>17</sup> 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.<sup>18</sup>”  
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

4. The “corpus” of the trust is all the community property of the collective states of the Union, also called “public property”, which consists of:
  - 4.1. Federal territory.
  - 4.2. Federal possessions.
  - 4.3. Federal contracts.
  - 4.4. Federal franchises, which are also contracts. This includes Social Security, Medicare, Unemployment insurance, and even the federal income tax. All such franchises are usually funded with excise taxes that are avoidable by withdrawing participation in the franchise.
  - 4.5. Public offices.
  - 4.6. The protection franchise that attaches to those with a domicile or residence within the jurisdiction of the sovereign.
5. Those who are responsible for managing the public property within the corpus of the public trust are “public officers”.

**“Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public,** or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.  
[Black’s Law Dictionary, Fourth Edition, p. 1235]

6. Not everyone who works for the United States government is a “Trustee”, but rather only those serving in “public offices”. All these persons are defined in 5 U.S.C. §2105 and that definition excludes what most people would describe as a common law “employee”.

*Treatise on the Law of Public Offices and Officers*  
*Book I: Of the Office and the Officer: How Officer Chosen and Qualified*  
*Chapter I: Definitions and Divisions*

<sup>13</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>14</sup> 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.

<sup>15</sup> 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.

<sup>16</sup> 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).

<sup>17</sup> 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.

<sup>18</sup> 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).

A public office differs in material particulars from a public employment, for, as was said by Chief Justice MARSHALL, "although an office is an employment, it does not follow that every employment is an office. A man may certainly be employed under a contract, express or implied, to perform a service without becoming an officer."<sup>19</sup>

"We apprehend that the term 'office,'" said the judges of the supreme court of Maine, "implies a delegation of a portion of the sovereign power to, and the possession of it by, the person filling the office; and the exercise of such power within legal limits constitutes the correct discharge of the duties of such office. The power thus delegated and possessed may be a portion belonging sometimes to one of the three great departments and sometimes to another; still it is a legal power which may be rightfully exercised, and in its effects it will bind the rights of others and be subject to revision and correction only according to the standing laws of the state. An employment merely has none of these distinguishing features. A public agent acts only on behalf of his principal, the public, whose sanction is generally considered as necessary to give the acts performed the authority and power of a public act or law. And if the act be such as not to require subsequent sanction, still it is only a species of service performed under the public authority and for the public good, but not in the exercise of any standing laws which are considered as roles of action and guardians of rights."<sup>20</sup>

"The officer is distinguished from the employee," says Judge COOLEY, "in the greater importance, dignity and independence of his position; in being required to take an official oath, and perhaps to give an official bond; in the liability to be called to account as a public offender for misfeasance or non-feasance in office, and usually, though not necessarily, in the tenure of his position. In particular cases, other distinctions will appear which are not general."<sup>21</sup>

[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2;

SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage/>]

7. Article 1, Section 8, Clause 17 requires that all public offices must be exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by law. The statutory implementation of that constitutional requirement is found in 4 U.S.C. §72.
8. The U.S. Constitution trust document also creates a corporation, because it creates a government and all governments consist of two elements: A "body politic" which creates a body corporate that then exercises the business of the body politic:

"Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property. It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution."

[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]

At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several individuals (a "corporation aggregate"). 3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See id., at 170; see also 1 W. Blackstone, Commentaries \*467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as "corporations" (and hence as "persons") at the time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, A Dictionary of Law 261 (1893) ("All corporations were originally modeled upon a state or nation"); 1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) ("The United States is a . . . great corporation . . . ordained and established by the American people") (quoting United [495 U.S. 182, 202] States v. Maurice, 26 F.Cas.

<sup>19</sup> United States v. Maurice, 2 Brock. (U.S.C.C.) 96.

<sup>20</sup> Opinion of Judges, 8 Greenl. (Me.) 481.

<sup>21</sup> Throop v. Langdon, 40 Mich. 678, 682; "An office is a public position created by the constitution or law, continuing during the pleasure of the appointing power or for a fixed term with a successor elected or appointed. An employment is an agency for a temporary purpose which ceases when that purpose is accomplished." Cons. Ill., 1870, Art. 5, §24.



1 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.); Cotton v. United States, 11 How. 229, 231 (1851)  
2 (United States is "a corporation"). See generally Trustees of Dartmouth College v. Woodward, 4 Wheat. 518,  
3 561-562 (1819) (explaining history of term "corporation").  
4 [Ngiraingas v. Sanchez, 495 U.S. 182 (1990) ]

5 In fulfillment of the above, the U.S. Code recognizes the U.S. government as a corporation. To wit:

6 *United States Code*  
7 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
8 PART VI - PARTICULAR PROCEEDINGS  
9 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE  
10 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS  
11 Sec. 3002. Definitions

12 (15) "United States" means -  
13 (A) a Federal corporation;  
14 (B) an agency, department, commission, board, or other entity of the United States; or  
15 (C) an instrumentality of the United States.

16 The above corporation was a creation of Congress in which the District of Columbia was incorporated for the first time. It is  
17 this corporation, in fact, that the UCC recognizes as the "United States" in the context of the above statute:

18 *Statutes At Large*  
19 CHAP. LXII. – An Act to provide a Government for the District of Columbia

20 *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*  
21 *That all that part of the territory of the United States included within the limits of the District of Columbia be,*  
22 *and the same is hereby, created into a government of the name of the District of Columbia, by which name it*  
23 *is hereby constituted a body corporate for municipal purposes,* and may contract and be contracted with, sue  
24 and be sued, plead and be impleaded, have a seal, and exercise all other powers of a municipal corporation not  
25 inconsistent with the Constitution and laws of the United States and the provisions of this act.  
26 [Statutes at Large, 16 Stat. 419 (1871);  
27 SOURCE: <http://famguardian.org/Subjects/Taxes/16Amend/SpecialLaw/DCCorpStatuesAtLarge.pdf>]  
28

29 *Uniform Commercial Code (U.C.C.)*  
30 § 9-307. LOCATION OF DEBTOR.

31 (h) [Location of United States.]

32 *The United States is located in the District of Columbia.*  
33 [SOURCE:  
34 <http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm#s9-307>]  
35

36 Those who participate in government contracts and franchises become agents, officers, and sometimes "public officers"  
37 within the government they contracted with as again described by the U.S. Supreme Court. The "statutory or decisional law"  
38 the court is referring to is, in fact, the civil law that regulates those who consent to the contract or franchise and therefore are  
39 subject to it:

40 *"One great object of the Constitution is to permit citizens to structure their private relations as they choose*  
41 *subject only to the constraints of statutory or decisional law.* [500 U.S. 614, 620]

42 *To implement these principles, courts must consider from time to time where the governmental sphere [e.g.*  
43 *"public purpose" and "public office"] ends and the private sphere begins. Although the conduct of private*  
44 *parties lies beyond the Constitution's scope in most instances, governmental authority may dominate an activity*  
45 *to such an extent that its participants must be deemed to act with the authority of the government and, as a*  
46 *result, be subject to constitutional constraints.* This is the jurisprudence of state action, which explores the  
47 "essential dichotomy" between the private sphere and the public sphere, with all its attendant constitutional  
48 obligations. *Moose Lodge, supra*, at 172. "

49 [. . .]

50 Given that the statutory authorization for the challenges exercised in this case is clear, the remainder of our state  
51 action analysis centers around the second part of the Lugar test, whether a private litigant, in all fairness, must  
52 be deemed a government actor in the use of peremptory challenges. Although we have recognized that this aspect

of the analysis is often a fact-bound inquiry, see *Lugar*, *supra*, 457 U.S. at 939, our cases disclose certain principles of general application. Our precedents establish that, in determining whether a particular action or course of conduct is governmental in character, it is relevant to examine the following: the extent to which the actor relies on governmental assistance and benefits, see *Tulsa Professional Collection Services, Inc. v. Pope*, 485 U.S. 478 (1988); *Burton v. Wilmington Parking Authority*, 365 U.S. 715 (1961); whether the actor is performing a traditional governmental function, see *Terry v. Adams*, 345 U.S. 461 (1953); *Marsh v. Alabama*, 326 U.S. 501 (1946); cf. *San Francisco Arts & Athletics, Inc. v. United States Olympic [500 U.S. 614, 622] Committee*, 483 U.S. 522, 544-545 (1987); and whether the injury caused is aggravated in a unique way by the incidents of governmental authority, see *Shelley v. Kraemer*, 334 U.S. 1 (1948). Based on our application of these three principles to the circumstances here, we hold that the exercise of peremptory challenges by the defendant in the District Court was pursuant to a course of state action. [*Edmonson v. Leesville Concrete Company*, 500 U.S. 614 (1991)]

Notice the criteria above for whether the activity is governmental in character is:

“the extent to which the actor relies on governmental assistance and benefits”.

The word “benefits” is synonymous with “franchises” such as functioning as a corporation, Social Security, Medicare, Unemployment insurance, etc. Some important characteristics of these so-called “benefits” and franchises include the following:

1. “Benefits” and franchises are called “public rights” by the courts because they convey rights to one or more of the participants and all those who participate take on a “public character” and become part of the machinery and operations of the government in one way or another:

“The distinction between public rights [franchises] and private rights [Constitutional rights] has not been definitively explained in our precedents.<sup>22</sup> Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a minimum arise “between the government and others.” *Ex parte Bakelite Corp.*, *supra*, at 451, 49 S.Ct. at 413.<sup>23</sup> In contrast, “the liability of one individual to another under the law as defined,” *Crowell v. Benson*, *supra*, at 51, 52 S.Ct. at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); *Crowell v. Benson*, *supra*, 285 U.S., at 50-51, 52 S.Ct. at 292. See also *Katz*, *Federal Legislative Courts*, 43 *Harv.L.Rev.* 894, 917-918 (1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”

[. . .]

Although *Crowell* and *Raddatz* do not explicitly distinguish between rights created by Congress and other rights, such a distinction underlies in part *Crowell*’s and *Raddatz*’ recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or aggrandizement” by Congress at the expense of the other branches of government. *Buckley v. Valeo*, 424 U.S., at 122, 96 S.Ct. at 683. But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right.FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress’ power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress’ power to

<sup>22</sup> *Crowell v. Benson*, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932), attempted to catalog some of the matters that fall within the public-rights doctrine:

“Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

<sup>23</sup> Congress cannot “withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray’s Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct. at 1471-1472, and n. 21 (opinion of Harlan, J.). See also *Currie*, *The Federal Courts and the American Law Institute*, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.  
[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

Note based on the above that participation in benefits and franchises can cause you to surrender your right to hear disputes in a real, constitutional court in the judicial branch. Instead, Congress can write or revise the franchise agreement at any time without your consent, without noticing you, and without involving you to add any of the following deprivations of rights and you don't have a thing you can do but quit the program because they will treat their RIGHT to do this as part of the consideration for your participation in the program! The purpose of EVERY unilateral change they make to the franchise agreement will always have the following treacherous purposes:

- 1.1. To create legislative franchise courts in the legislative rather than judicial branch.
- 1.2. To deprive you of a right to trial by jury or even due process of law.
- 1.3. To make you victims of all kinds of presumptions that would ordinarily be forbidden because they would deprive you of rights.

(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]  
[Federal Civil Trials and Evidence, Rutter Group, 2006, paragraph 8:4993, p. 8K-34]

- 1.4. To impose any kind of penalty they want for any kind of behavior they don't like on behalf of franchisees. If you weren't a franchisee, such penalties would be an unconstitutional "Bill of Attainder".

2. Acceptance of or participation in commercial government benefits and franchises:

- 2.1. Causes a waiver of sovereign immunity pursuant to the Foreign Sovereign Immunities Act, 28 U.S.C. §1605(a)(2).
- 2.2. Makes the participant into a "person" or "individual" under the terms of the franchise agreement.
- 2.3. Changes the status of the participant from "foreign" to "resident". Below is an example of this phenomenon in action with the "trade or business" franchise, which is the heart of the income tax. This is an older version of a regulation that tells the truth about the mechanisms of entrapment quite plainly...so plainly that the regulation had to be removed and rewritten to hide the truth after we published it for the first time!<sup>24</sup>:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]  
[SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

3. Acceptance of or participation in government benefits and franchises can and usually do result in a complete surrender of your rights and a waiver of any judicial remedy in a REAL CONSTITUTIONAL court of law:

"These general rules are well settled: (1) That the United States, when it creates rights in individuals against itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through the courts. United States ex rel. Dunlap v. Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696; Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed. 35; De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700; Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118; Arnson v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; Barnet

<sup>24</sup> Geez!...do you think we might be on to something, folks?

*v. National Bank*, 98 U.S. 555, 558, 25 L.Ed. 212; *Farmers' & Mechanics' National Bank v. Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly upon the construction of the act. See *Medbury v. United States*, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; *Parish v. MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; *McLean v. United States*, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; *United States v. Laughlin* (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919. But here Congress has provided:  
[*U.S. v. Babcock*, 250 U.S. 328, 39 S.Ct. 464 (1919)]

4. They can only be administered by or conveyed to officers or agents of the government acting under the authority of a contract or franchise agreement and not to private persons, or else the government is abusing its taxing powers to redistribute wealth:

"To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' *Cooley, Const. Lim.*, 479.

*Coulter, J., in Northern Liberties v. St. John's Church*, 13 Pa.St. 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also *Pray v. Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra."  
[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

5. The only parties who are eligible to act as "public officers" and therefore franchisees are "citizens". Aliens, residents, and even "permanent residents" are all forbidden from becoming "public officers", even if they have a domicile in the forum and thereby become a "resident":

4. Lack of Citizenship  
§74. Aliens can not hold Office. - -

*It is a general principle that an alien can not hold a public office. In all independent popular governments, as is said by Chief Justice Dixon of Wisconsin, "it is an acknowledged principle, which lies at the very foundation, and the enforcement of which needs neither the aid of statutory nor constitutional enactments or restrictions, that the government is instituted by the citizens for their liberty and protection, and that it is to be administered, and its powers and functions exercised only by them and through their agency."*

*In accordance with this principle it is held that an alien can not hold the office of sheriff.*<sup>25</sup>  
[*A Treatise on the Law of Public Offices and Officers*, Floyd Russell Mechem, 1890, p. 27, §74;  
SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

6. The "aliens" they are talking about in the previous step are CONSTITUTIONAL aliens, meaning foreign nationals who are born in a foreign country.
7. Benefits and franchises can only be offered to those domiciled within the exclusive and not special jurisdiction of the grantor. All laws that implement and enforce the franchise are civil in nature and all civil laws require a domicile in the forum to be enforced. They may not lawfully be enforced against nonresidents, and especially in a legislative franchise [property] court such as U.S. Tax Court. This is why the federal government plays "word of art" games to deceive you into declaring a domicile on federal territory by only offering the "U.S. citizen" option for citizenship and then PRESUMING that it means a statutory citizen as defined in 8 U.S.C. §1401 domiciled on federal territory that is no part of any state of the Union. See:

Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

<sup>25</sup> *State v. Smith*, 14 Siw. 497; *State v. Murray*, 28 Wis. 96, 9 Am.Rep. 489.

1 If you would like to learn more about this “benefits” scam, see:

[The Government “Benefits” Scam, Form #05.040](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

2 If you would like several free legal treatises on the “the law of agency”, read:

[Free Legal Treatises, Section 5: Contracts, Agency, and Franchises](http://sedm.org/Litigation/10-PracticeGuides/LegalTreatises.htm#Contracts, Agency, and Franchises)  
<http://sedm.org/Litigation/10-PracticeGuides/LegalTreatises.htm#Contracts, Agency, and Franchises>

### 3 **4.3 Property being acquired or transferred that would otherwise not be allowed or unlawful**

4 In law, all rights are considered “property”:

5 ***Property.** That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal*  
6 *sense, an aggregate of rights which are guaranteed and protected by the government. Fulton Light, Heat &*  
7 *Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right*  
8 *and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of*  
9 *a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it. That*  
10 *dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or*  
11 *subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have*  
12 *to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no*  
13 *way depends on another man's courtesy.*

14 *The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal,*  
15 *tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which*  
16 *goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real*  
17 *and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of*  
18 *one's property rights by actionable wrong. Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332*  
19 *P.2d. 250, 252, 254.*

20 *Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether*  
21 *beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only*  
22 *ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo.,*  
23 *389 S.W.2d. 745, 752.*

24 *Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing,*  
25 *as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission, 230*  
26 *Or. 439, 370 P.2d. 694, 697.*

27 *Goodwill is property, Howell v. Bowden, TexCiv. App., 368 S.W.2d. 842, &18; as is an insurance policy and*  
28 *rights incident thereto, including a right to the proceeds, Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.*

29 *Criminal code. "Property" means anything of value, including real estate, tangible and intangible personal*  
30 *property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation*  
31 *tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See*  
32 *also Property of another, infra. Dusts. Under definition in Restatement, Second, Trusts, Q 2(c), it denotes interest*  
33 *in things and not the things themselves.*  
34 *[Black's Law Dictionary, Fifth Edition, p. 1095]*

35 Therefore, not only are rights property, but anything that conveys rights is also property. Contracts convey rights and  
36 therefore are property. All franchises are contracts, and therefore are also property as legally defined.

37 *“As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon*  
38 *valuable considerations, for purposes of individual advantage as well as public benefit,<sup>26</sup> and thus a franchise*  
39 *partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is*  
40 *subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be*  
41 *granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising*  
42 *it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted,*

<sup>26</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691.



it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.<sup>27</sup>  
[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

The collection of all rights and therefore property associated with a franchise or contract collectively is called the “res”:

*“Res. Lat. The subject matter of a trust [the Social Security Trust or the “public trust”/“public office”, in most cases] or will [or legislation]. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By “res,” according to the modern civilians, is meant everything that may form an object of rights, in opposition to “persona,” which is regarded as a subject of rights. “Res,” therefore, in its general meaning, comprises actions [or CONSEQUENCES of choices and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.*

*Res is everything that may form an object of rights and includes an object, subject-matter or status [e.g. “taxpayer”]. In re Riggles Will, 11 A.D.2d 51, 205 N.Y.S.2d 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is “the res”; and proceedings of this character are said to be in rem. (See In personam; In Rem.) “Res” may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled “In re \_\_\_\_\_”. [Black’s Law Dictionary, Sixth Edition, pp. 1304-1306]*

According to the Declaration of Independence, all just, meaning righteous, governments are instituted among men only to protect and secure rights. Consequently, the purpose of government is to protect private property:

*“That to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed.”*  
[Declaration of Independence]

The only way a government can secure rights and property is to:

1. Prohibit and punish harmful acts and to otherwise leave men free to do whatever they want.

*“With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens—a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities.”*  
[President Thomas Jefferson, concluding his first inaugural address, March 4, 1801]

*“Love does no harm to a neighbor; therefore love is the fulfillment of the law.”*  
[Romans 13:9-10, Bible, NKJV]

*“Do not strive with [or try to regulate or control or enslave] a man without cause, if he has done you no harm.”*  
[Prov. 3:30, Bible, NKJV]

2. Not use or abuse the authority of law to impose any duty other than that of refraining from injuring the equal rights of others. For instance, the government has no moral authority to write a law that mandates good behavior because this would be slavery in violation of the Thirteenth Amendment.
3. Keep what is “public” separate from what is private. Public servants intent on abusing their authority will try to steal private property and convert it to public use by mis-enforcing the tax laws, for instance.
4. Write clear laws that leave no doubt as to the conduct expected of citizens, who the “person” is who is the subject to the law, and precisely where the law applies.

*“Men of common intelligence cannot be required to guess at the meaning of penal enactment.*

<sup>27</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691.

"In determining whether penal statute is invalid for uncertainty, courts must do their best to determine whether vagueness is of such a character that men of common intelligence must guess at its meaning.

"Where a statute is so vague as to make criminal an innocent act, a conviction under it cannot be sustained."  
[Winters v. People of State of New York, [333 U.S. 507](#); 68 S.Ct. 665 (1948)]

"Law fails to meet requirements of due process clause if it is so vague and standardless that it leaves public uncertain as to conduct it prohibits or leaves judges and jurors free to decide, without any legally fixed standards, what is prohibited and what is not in each particular case."  
[Giaccio v. State of Pennsylvania, [382 U.S. 399](#); 86 S.Ct. 518 (1966)]

Examples of transfers of property that are unlawful and which can only, therefore, become lawful through the exercise of your right to contract include:

1. Private property being converted to a public use, public purpose, or public office without just compensation because of unlawful tax enforcement. This is called "conversion" and it is a crime pursuant to 18 U.S.C. §654.
2. The abuse of the government's taxing power to transfer wealth between private parties:

"To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479.

Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa.St. 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also Pray v. Northern Liberties, 31 Pa.St. 69; Matter of Mayor of N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v. Fond du Lac, supra."  
[Loan Association v. Topeka, 20 Wall. 655 (1874)]

3. A private citizen serving in a public office without the proper lawful authority. All "taxpayers" under the Internal Revenue Code, Subtitle A, for instance, are "public officers". This public office is called a "trade or business" and is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Only lawfully elected or appointed public officers can lawfully execute the functions of a public office.
4. An information return such as IRS Forms W-2, 1042-S, 1098, and 1099 being filed against anyone who is NOT lawfully engaged in a "public office" within the government:
  - 4.1. This is a crime under:
    - 4.1.1. 18 U.S.C. §912: Impersonating a "public officer" in the government
    - 4.1.2. 26 U.S.C. §7206: False statements
    - 4.1.3. 26 U.S.C. §7207: Fraudulent returns (information returns), statements, or other documents.
  - 4.2. It is a civil tort pursuant to 26 U.S.C. §7434.
  - 4.3. The effect of the false report is to unlawfully convert private property to a public office without compensation. There are only two instances where private property can be taken without compensation, which is if the owner voluntarily donates it to a public use or if he uses it to commit a crime and thereby hurts someone with it. For instance, when someone abuses their liberty and their life, which are property, to kill someone, the state asserts eminent domain against their entire person and places them in jail, convicts them with a jury full of public officers, and places them in a public building called "prison" for storage as "public property".

The purpose of a public officer is to manage public property. This is confirmed by the definition of "public office":

"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52

P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.  
State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.  
[Black's Law Dictionary, Fourth Edition, p. 1235]

The “property” managed by the public officer, in the case of the Internal Revenue Code, Subtitle A “trade or business” franchise, is all the private property donated to a “public use”, a “public purpose”, and a “public office” by voluntarily connecting it with the de facto license number called a “Taxpayer Identification Number (TIN)”, which itself is also public property. That number, like the formerly private property it attaches to, MUST be public property if it can be used to penalize those who use it or abuse it.

“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he devotes it to a public use [by associating it with a franchise or “public right” using a de facto license number], he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.**  
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

The conversion of private property to a public use, public purpose, and public office can only lawfully be made by the owner and if a third party does it without the consent of the owner, theft has occurred. One of the important purposes of government is to keep private property separate from public property so as to protect private property. A government that can’t or won’t protect you from theft by itself certainly does not deserve the additional job of protecting you from theft by others, whether under the guise of police powers or not. Consequently, when private property is associated with public property such as a “Taxpayer Identification Number”, one of the two must change character or an unlawful conversion has occurred. It is embezzlement to convert public property into private property or to use public property for a private use or benefit of any kind. Therefore the only type of conversion that can lawfully occur when such an association happens is that the private property so associated is converted to a public use, a public purpose, and a public office, and you as the former owner then become the person designated to manage the public property so converted as a “public officer” representing the public office straw man acting as a fiduciary, trustee, and transferee on behalf of the government pursuant to 26 U.S.C. §§6901 and 6903.

The only person who can lawfully supervise “public officers” in administering the property donated to the public office franchise then is the courts. The nature of being a “public officer” is, in fact, that the only superior authority is the law itself. The courts are the only ones who can enforce the laws that regulate the conduct of public officers. All federal district and circuit courts are created as territorial “property” or “franchise” courts whose sole purpose is to supervise the management of all community property of the states of the Union pursuant to Article 4, Section 3, Clause 2 of the U.S. Constitution. The collection of all such community property under the management of these courts is what the Supreme Court calls “the national domain”.

“The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible States.’ Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal government in the direction of taking over the powers of the states is that the end of the journey may find the states so despoiled of their powers, or-what may amount to the same thing-so \*296 relieved of the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under consideration, it had been thought that any such danger lurked behind its plain words, it would never have been ratified.  
[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

Consistent with the above, we would argue that the effect of courts sanctioning or allowing federal franchises to be enforced or permitted within the boundaries of a sovereign state of the Union is a usurpation which:

1. Makes rights guaranteed by the Constitution no longer UNALIENABLE. An “unalienable” right is one that cannot be sold, bargained away, or transferred to the government by ANY method, including the authority of law and especially by the mechanism of franchises:

1                   *"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*  
2                   *[Black's Law Dictionary, Fourth Edition, p. 1693]*

3       2. Destroys the separation of powers between the Judicial and the Executive branches. A franchise court is not in the  
4       Judicial Branch of the government, but rather within the Executive Branch as a legislative "franchise court". In fact, the  
5       only remaining true, Article III constitutional court is the U.S. Supreme Court acting only within its original jurisdiction,  
6       the United States Court of International Trade, and the United States Court of Appeals for the Federal Circuit. See the  
7       following for an exhaustive analysis of this corruption of our court system:

8       

*What Happened to Justice?*, Form #06.012  
9       <http://sedm.org/Forms/FormIndex.htm>

10      3. Makes justice in the federal courts impossible, if the very judges who hear the cases are participating in the franchise at  
11      issue. 28 U.S.C. §144 and 28 U.S.C. §455 mandate that judges cannot hear cases that they have a personal interest in,  
12      which means that a judge cannot be a "taxpayer" franchisee and receive "benefits" paid for with taxes, and at the same  
13      time objectively hear an income tax case.

14                   *"And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous."*  
15                   *[Exodus 23:8, Bible, NKJV]*

16                   *"He who is greedy for gain troubles his own house,*  
17                   ***But he who hates bribes will live."***  
18                   *[Prov. 15:27, Bible, NKJV]*

19                   *"Surely oppression destroys a wise man's reason.*  
20                   *And **a bribe debases the heart."***  
21                   *[Ecclesiastes 7:7, Bible, NKJV]*

22      4. Destroys the separation of powers between the states and federal government.

23                   *"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and*  
24                   *with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to*  
25                   *trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive*  
26                   *power; and the same observation is applicable to every other power of Congress, to the exercise of which the*  
27                   *granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

28                   *But very different considerations apply to the **internal commerce or domestic trade** of the States. Over this*  
29                   *commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively***  
30                   *to the States. **No interference by Congress with the business of citizens transacted within a State is warranted***  
31                   ***by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the***  
32                   ***legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the*  
33                   *State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in*  
34                   *the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must*  
35                   *impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and*  
36                   *thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*  
37                   ***Congress cannot authorize [e.g. license or enforce] a trade or business [or any type of franchise] 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) ]*

38      5. Reduces states to little more than federal corporations and federal territories nearly wholly-owned and controlled by the  
39      general government as indicated in Carter v. Carter Coal Company above.

40      6. Places those in the national government into a state of conflicting allegiances, whereby they are tasked with protecting  
41      constitutional rights on the one hand, and yet on the other hand devoting all their time to setting up businesses and  
42      franchises outside their civil jurisdiction in a foreign state called a state of the Union that DESTROY rights in order to  
43      maximize their retirement check and "benefits". This is a violation of 18 U.S.C. §208. The love of money will always  
44      win out over the love of justice, truth, and mercy.

45      7. Violates the mandate of Constitution Article 4, Section 4 to protect every state from invasion by either other states or the  
46      federal government. Any attempt to destroy rights, and especially through compelled participation in franchises, is an  
47      invasion in every sense of the word, even though not a physical or military invasion.

48                   U.S. Constitution  
49                   Article 4, Section 4.

*The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence.*

Who is doing the “invading”? How about vultures in the monopoly that the ABA has on offices within the government. This monopoly has made justice into a luxury and turned government into a state-sponsored religion. The judges are the priests of this civil religion and the franchises they administer are the “bibles”. Franchisees are the members of the pagan religion. See:

*Socialism: The New American Civil Religion*, Form #05.016  
<http://sedm.org/Forms/FormIndex.htm>

## 5 HOW is the straw man created?

The primary method for creating a straw man is the exercise of your right to contract:

1. The “straw man” is the civil statutory legal “person” who is the subject of the franchise contract or civil statutory privilege.
2. Every exercise of your right to contract or civilly associate (domicile) creates a new legal “person” within the confines of the contract or compact.
3. The civil legal “person” created when you civilly contract or legally associate (domicile) with a government is treated as a public office.
4. There are two of you:
  - 4.1. The PRIVATE human being.
  - 4.2. The PUBLIC “person” or public office who is part of the government. This “person” goes by many names or “civil statuses”, such as “taxpayer” (under the tax code franchise), “citizen” or “resident” (under the domicile civil “protection” franchise<sup>28</sup>), “spouse” (under the family code franchise), “driver” (under the vehicle code franchise).
5. The fact that there are two of you is recognized by the following maxim of law:

*“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;*

*SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

The TWO rights they are talking about are PRIVATE and PUBLIC.

6. The PUBLIC “person” is the “res” to which all “PUBLIC RIGHTS” attach. It is a CIVIL STATUS and all franchise rights or privileges attach to “civil statuses”.

***“Res. Lat. The subject matter of a trust [the Social Security Trust or the “public trust”/“public office”, in most cases] or will [or legislation].** In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By “res,” according to the modern civilians, is meant everything that may form an object of rights, in opposition to “persona,” which is regarded as a subject of rights. “Res,” therefore, in its general meaning, comprises actions [or CONSEQUENCES of choices and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.*

***Res is everything that may form an object of rights and includes an object, subject-matter or status.** In re Riggle’s Will, 11 A.D.2d 51 205 N.Y.S.2d 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is “the res”; and proceedings of this character are said to be in rem. (See In personam; In Rem.) “Res” may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled “In re \_\_\_\_\_”. [Black’s Law Dictionary, Sixth Edition, pp. 1304-1306]*

<sup>28</sup> See: *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002; <http://sedm.org/Forms/FormIndex.htm>.



7. All government franchises are civil contracts while all civil privileges behave as agreements or “compacts” or what is called “privities”. Accepting a civil status or pursuing the privileges associated with the civil status makes you party to these contracts or compacts or privities:

**“It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and that it does in fact constitute a contract when the requisite element of a consideration is present.”**<sup>29</sup> Conversely, a franchise granted without consideration is not a contract binding upon the state, franchisee, or pseudo-franchisee.<sup>30</sup> “

[American Jurisprudence 2d, Volume 36, Franchises, Section 6: As a Contract (1999)]

8. Rights are property. Government is the CREATOR of all civil statutory PUBLIC “rights” and the civil statutory statutes they attach to. They do so by enacting civil legislation and statutes. The definition section of civil statutes are where civil statuses are CREATED. As the creator, the government is the ABSOLUTE OWNER of the civil status as property and all rights attached to the civil status, which are also property. You asking to use or “benefit” from government created civil statuses as property constitutes a request as a Buyer under the U.C.C. to receive possession but not ownership of the property of the government as the Merchant. The Merchant always makes the rules in such a relationship. Once you accept said property or its benefit (which is also property), you are treated as a public officer, because a “public officer” is legally defined as someone in charge of the PROPERTY of the public:

**“Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.** State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.

[Black’s Law Dictionary, Fourth Edition, p. 1235]

9. When or if you pursue the “benefits” of the PUBLIC rights attached to a specific civil status, you implicitly consent to the OBLIGATIONS required to DELIVER and PAY FOR the delivery of the “benefit” and to waive all constitutional and common law protections as a precondition of doing so. You thereby consent effectively to be civilly regulated under the authority of Article 4, Section 3, Clause 2 of the Constitution. Notice the use of the word “concession” below. Government as a Merchant is “selling” you as the Buyer their property or use of their property and expecting you to pay for it by a WAIVER of some private or constitutional right in relation to them. They are in the PROPERTY RENTAL BUSINESS, just like any landlord!

**“It is only where some right or privilege [which are GOVERNMENT PROPERTY] is conferred by the government or municipality upon the owner, which he can use in connection with his property, or by means of which the use of his property is rendered more valuable to him, or he thereby enjoys an advantage over others, that the compensation to be received by him becomes a legitimate matter of regulation. Submission to the regulation of compensation in such cases is an implied condition of the grant, and the State, in exercising its power of prescribing the compensation, only determines the conditions upon which its concession shall be enjoyed. When the privilege ends, the power of regulation ceases.”**

[Munn v. Illinois, 94 U.S. 113 (1877)]

**“We can hardly find a denial of due process in these circumstances, particularly since it is even doubtful that appellee’s burdens under the program outweigh his benefits. It is hardly lack of due process for the Government to regulate that which it subsidizes.”**

<sup>29</sup> Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880; Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co., 157 S.C. 1, 153 S.E. 537; Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353.

<sup>30</sup> Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

[Wickard v. Filburn, 317 U.S. 111, 63 S.Ct. 82 (1942)]

*"The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351."*  
[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

We prove in the following document that all those who engage in federal franchises, including Social Security, Medicare, and the income tax, are deemed to be "public officers" within the government.

Government Instituted Slavery Using Franchises, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

All franchises satisfy the criteria for the "straw man" documented in the previous chapter. Namely, they:

1. Involve commercial activity of some kind. A specific commercial activity such as the following forms the basis for the consideration that makes the contract or agreement binding.
  - 1.1. Receipt of a government financial "benefit".
  - 1.2. Payment of monies to the government or to entities working for the government.
2. Involve agency. The franchise is represented by a "public office" within the government called "person" which is the "res" or subject of the franchise agreement. You become the surety for the "public office" and a "trustee" of the "public trust" as a franchisee. Most franchises also constitute a trust indenture in which you become the trustee of the public trust and a "public officer" by signing up for the franchise.

*"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."<sup>31</sup> 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.<sup>32</sup> That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.<sup>33</sup> and owes a fiduciary duty to the public.<sup>34</sup> It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.<sup>35</sup> 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.<sup>36</sup>"*  
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

3. Make a specific type of property transfer lawful that was not previously lawful. That type of transfer is one of the following:
  - 3.1. The conversion of private property into a public use, public purpose, or "public office". Such a conversion is otherwise a crime called "conversion" which is documented in 18 U.S.C. §654. All franchise agreements authorize control by the government over some type of formerly private property and that control becomes the consideration that the government receives for consenting to allow you to participate and receive the government "benefits".
  - 3.2. The payment of public funds and tax monies to private persons who are not working for the government and who provided no consideration in return. In other words, the government cannot abuse its taxing power to transfer

<sup>31</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>32</sup> 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.

<sup>33</sup> 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.

<sup>34</sup> 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).

<sup>35</sup> 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.

<sup>36</sup> 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).

wealth between private persons and thereby act as a Robin Hood. If it does, it is violating the requirement for equal protection that is the foundation of the Constitution as well as becoming a THIEF.

- 3.3. Payment of monies to the government. It is illegal to bribe a public official. 18 U.S.C. §201. Monies paid to the government by private persons in the guise of “social insurance” premiums are a bribe to a public official if paid by a private person, but suddenly become lawful if the payor is another public official and he is compensating the government for a deferred retirement benefit as “federal personnel” such as that described in 5 U.S.C. §552a(a)(13)

Examples of franchises that constitute “public offices” include:

1. Domicile in the forum state, which causes one to end up being one of the following types of “privileged” entities and a “taxpayer” in the case of the federal government. All “taxpayers” are public officers within the Internal Revenue Code, Subtitle A engaged in the “trade or business” franchise.
  - 1.1. Statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 if a domestic national.
  - 1.2. Statutory “U.S. resident” pursuant to 26 U.S.C. §7701(b)(1)(A) if a foreign national.Domicile is a “protection franchise”, and the terms of that franchise are exhaustively documented below:

*Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>
2. Becoming a registered “voter” rather than an “elector”. Electors are sovereign but “registered voters” and their real property can lawfully become surety for the debts of the local government. In effect, the government imposes a “poll tax” upon registered voters as consideration for participating in the “voting” franchise.
3. Becoming a notary public. This makes the applicant into a “public official” commissioned by the state government.

*Chapter 1*  
*Introduction*  
*§1.1 Generally*

***A notary public (sometimes called a notary) is a public official appointed under authority of law** with power, among other things, to administer oaths, certify affidavits, take acknowledgments, take depositions, perpetuate testimony, and protect negotiable instruments. Notaries are not appointed under federal law; they are appointed under the authority of the various states, districts, territories, as in the case of the Virgin Islands, and the commonwealth, in the case of Puerto Rico. The statutes, which define the powers and duties of a notary public, frequently grant the notary the authority to do all acts justified by commercial usage and the “law merchant”.  
[*Anderson’s Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3*]*

4. Becoming an officer of a corporation. All officers of corporations are “public officers” within the government that the corporation was registered with.
5. I.R.C. §501(c)(3) status for churches. Churches that register under this program become government “trustees” and “public officers” that are part of the government. Is THIS what you call “separation of church and state”? See: <http://famguardian.org/Subjects/Spirituality/spirituality.htm>
6. Serving as a jurist. 18 U.S.C. §201(a)(1) says that all persons serving as federal jurists are “public officials”.
7. Attorney licenses. All attorneys are “officers of the court” and the courts in turn are part of the government. See: <http://famguardian.org/Subjects/LawAndGovt/LegalEthics/Corruption/WhyYouDontWantAnAtty/WhyYouDon'tWantAnAttorney.htm>
8. Marriage licenses. Marriage licenses are a three-party contract between the spouses and the government and make the husband and wife into wards of the government and polygamists. They also convey jurisdiction to the government to regulate that which is otherwise a private relation. See:

*Sovereign Christian Marriage*, Form #13.009  
<http://sedm.org/ItemInfo/Ebooks/SovChristianMarriage/SovChristianMarriage.htm>
9. Driver’s licenses. All “drivers” are public officers engaged in commercial activity as agents of the government and who are using public property, meaning the public roads, for exclusively public gain. See:

*Defending Your Right to Travel*, Form #06.010  
<http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>
10. Professional licenses.
11. Fishing licenses.
12. Social Security benefits. See:  
<https://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf>
13. Medicare.
14. Medicaid.

- 1 15. FDIC insurance of banks. [31 C.F.R. §202.2](#) says all FDIC-insured banks are "agents" of the federal government and  
2 therefore "public officers".  
3 16. Patents.  
4 17. Copyrights.

5 Signing up for the franchise, therefore, causes the applicant to be TREATED as though they are serving in a "public office"  
6 upon which government statutes may lawfully operate, which is called the "res" and "person". HOWEVER, such an act does  
7 not and CANNOT lawfully CREATE any new public offices:

8 *Res. Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this*  
9 *word has a very wide and extensive signification, including not only things which are objects of property, but also*  
10 *such as are not capable of individual ownership. And in old English law it is said to have a general import,*  
11 *comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according*  
12 *to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which*  
13 *is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while*  
14 *in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental*  
15 *division of the Institutes that all law relates either to persons, to things, or to actions.*

16 *Res is everything that may form an object of rights and includes an object, subject-matter or status. In re*  
17 *Riggle's Will, 11 A.D.2d. 51, 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-*  
18 *matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings*  
19 *are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to*  
20 *be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which*  
21 *is not between adversary parties, it entitled "In re \_\_\_\_\_".*  
22 *[Black's Law Dictionary, Sixth Edition, pp. 1304-1306]*

23 Without a natural being EXPLICITLY or IMPLICITLY consenting to FILL the "public office" statutorily created by the  
24 franchise agreement, there is no statutory "person" upon whom the government can legislate for. This is because it is  
25 otherwise unlawful for the government to regulate EXCLUSIVELY PRIVATE CONDUCT. In other words, you can't become  
26 a "person" under the civil law if you are EXCLUSIVELY PRIVATE. Note, for instance, the use of the phrase "private  
27 business" in the U.S. Supreme Court ruling below:

28 *"The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private*  
29 *business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no duty*  
30 *to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may*  
31 *tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the*  
32 *protection of his life and property. His rights are such as existed by the law of the land long antecedent to the*  
33 *organization of the State, and can only be taken from him by due process of law, and in accordance with the*  
34 *Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property*  
35 *from arrest or seizure except under a warrant of the law. He owes nothing to the public [including so-called*  
36 *"taxes" under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights."*  
37 *[Hale v. Henkel, [201 U.S. 43](#), 74 (1906)]*

38 *When one becomes a member of society, he necessarily parts with some rights or privileges which, as an*  
39 *individual not affected by his relations to others, he might retain. "A body politic," as aptly defined in the*  
40 *preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants with*  
41 *each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common*  
42 *good." This does not confer power upon the whole people to*  
43 *control rights which are purely and exclusively private, Thorpe*  
44 *v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws*  
45 *requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure*  
46 *another. This is the very essence of government, and 125\*125 has found expression in the maxim sic utere tuo*  
47 *ut alienum non laedas. From this source come the police powers, which, as was said by Mr. Chief Justice Taney*  
48 *in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent in every*  
49 *sovereignty. . . . that is to say, . . . the power to govern men and things."*  
50 *[Munn v. Illinois, 94 U.S. 113 (1876),*  
51 *SOURCE: [http://scholar.google.com/scholar\\_case?case=6419197193322400931](http://scholar.google.com/scholar_case?case=6419197193322400931)]*

52 In order for the "de facto" creation of the government, being the "straw man" or "public office", to lawfully exist, the de jure  
53 natural being must FIRST exist in order to occupy the artificial straw man entity. Therefore, whenever the government wishes  
54 to regulate a "private person", they must create a public office, entice and deceive you through "words of art" and LIES to  
55 sign up for the office, and write statutes and regulations to direct the activities of the "officer" who consents to fill the office  
56 and is SURETY for the office.

1 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes  
2 of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States*  
3 *v. Reese*, 92 U.S. 214, 218 (1876); *United States v. Harris*, 106 U.S. 629, 639 (1883); *James v. Bowman*, 190  
4 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified,  
5 see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964); *United States v. Guest*, 383 U.S. 745  
6 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been  
7 questioned.”  
8 [*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

9 Therefore, franchises are the method by which public offices are REGULATED but not CREATED. Fooling you into  
10 occupying a public office illegally is the method by which they make the regulation of otherwise EXCLUSIVELY PRIVATE  
11 conduct at least LOOK lawful. Without this “identity laundering” or “identity THEFT”, as we call it, their regulation of  
12 EXCLUSIVELY PRIVATE conduct would be unlawful. The following legal treatise proves with evidence that the only  
13 thing that de jure government can lawfully legislate for are its own officers, contractors, and agents, all of whom entered into  
14 that relation by exercising their right to contract:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

15 Consequently, the “straw man” is nothing but a “public office” in the government engaged in a government franchise and  
16 represented by a consenting public officer. The consent of the public officer to become surety for the public office was  
17 usually procured by the following means:

18 1. Signing up to procure a license of some kind, such as:

- 19 1.1. Professional licenses.  
20 1.2. Business licenses.  
21 1.3. Driver licenses.  
22 1.4. Marriage licenses.

23 2. Signing an application for government “benefits”. See:

The Government “Benefits” Scam, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

24 3. LOANING rather than GIFTING government property to you. A “public officer” is, after all, someone who is in the  
25 temporary control and custody of PUBLIC property:

26 “**Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either  
27 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the  
28 sovereign functions of government for the benefit of the public. *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56, 58.  
29 An agency for the state, the duties of which involve in their performance the exercise of some portion of the  
30 sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v. State*,  
31 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v. City of*  
32 *Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz. 413, 52  
33 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for**  
34 **such time as de- notes duration and continuance, with Independent power to control the property of the public,**  
35 **or with public functions to be exercised in the supposed interest of the people, the service to be compensated by**  
36 **a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.**  
37 *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.  
38 [*Black’s Law Dictionary, Fourth Edition, p. 1235*]

39 4. Possessing or using government property such as a government identifying number and thereby becoming a transferee,  
40 trustee, and fiduciary over such property.

- 41 4.1. 20 C.F.R. §422.103(d) says the Social Security Number and card belong to the government and not the holder.  
42 4.2. The back of the Social Security Card says the card belongs to the government and not the holder and must be  
43 returned upon request.

44 **Figure 1: Social Security Card: Back**



This card is the official verification of your Social Security number.  
Please sign it right away. Keep it in a safe place.

Improper use of this card or number by anyone is punishable by fine,  
imprisonment or both.

This card belongs to the Social Security Administration and you must  
return it if we ask for it.

If you find a card that isn't yours, please return it to:

Social Security Administration  
P.O. Box 33008, Baltimore, MD 21290-3008

For any other Social Security business/information, contact your  
local Social Security office. If you write to the above address for any  
business other than returning a found card, it will take longer for us  
to answer your letter.

Social Security Administration  
Form SSA-3000 (6-99)

D94868217

Notice that the authority of the government to penalize you derives from the franchise contract, as evidenced by the back of the Social Security Card above. It would otherwise constitute an unlawful bill of attainder for an administrative agency of the government to penalize an otherwise PRIVATE citizen:

**Bill of attainder.** Legislative acts, no matter what their form, that apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. *United States v. Brown*, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; *United States v. Lovett*, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec. 10 (as to state legislatures).  
[Black's Law Dictionary, Sixth Edition, p. 165]

The straw man acts as a "transmitting utility" for commercial activity pursuant to U.C.C. §9-102.

[U.C.C. 9-102 \(80\)](#)

(80) "Transmitting utility" means a person primarily engaged in the business of:  
(A) operating a railroad, subway, street railway, or trolley bus;  
(B) transmitting communications electrically, electromagnetically, or by light;  
(C) transmitting goods by pipeline or sewer; or  
(D) transmitting or producing and transmitting electricity, steam, gas, or water

[SOURCE: <http://www.law.cornell.edu/ucc/9/article9.htm#s9-102>]

U.C.C. 9-102 (44)

(44) "Goods" means all things that are movable when a security interest attaches. The term includes (i) fixtures, (ii) standing timber that is to be cut and removed under a conveyance or contract for sale, (iii) the unborn young of animals [human beings], (iv) crops grown, growing, or to be grown, even if the crops are produced on trees, vines, or bushes, and (v) manufactured homes. The term also includes a computer program embedded in goods and any supporting information provided in connection with a transaction relating to the program if (i) the program is associated with the goods in such a manner that it customarily is considered part of the goods, or (ii) by becoming the owner of the goods, a person acquires a right to use the program in connection with the goods. The term does not include a computer program embedded in goods that consist solely of the medium in which the program is embedded. The term also does not include accounts, chattel paper, commercial tort claims, deposit accounts, documents, general intangibles, instruments, investment property, letter-of-credit rights, letters of credit, money, or oil, gas, or other minerals before extraction.

[SOURCE: <http://www.law.cornell.edu/ucc/9/article9.htm#s9-102>]

Some of the terms used in U.C.C. §9-102 are defined in dictionaries as follows:

"Pipeline, n. 1. A direct channel by which information is privately transmitted..."  
[American Heritage Dictionary, 1993]

Transmit. To send or transfer from one person or place to another, or to communicate. *State v. Robbins*, 253 N.C. 47, 116 S.E.2d. 192, 193.  
[Black's Law Dictionary, Sixth Edition, p. 1499]

"Transmitting Utility" we define as follows:

A transmitting utility agent, utilized for the purpose of transmitting commercial activity for the benefit of the Grantor / Secured Party, an exclusive agent, with universal agency, a public agent, serving as a conduit for the transmission of goods and services in Commercial Activity, a thing to interact, contract, and exchange goods, services, obligations, and liabilities in Commerce with other Debtors/ grantees, corporations, and artificial persons. The DEBTOR/grantee is a Legal Entity according to the Uniform Commercial Code.

Whenever you affix your autograph to a contract, the Uniform Commercial Code, Sections 3-401, 3-402, and 3-419 cause you to be the "accommodation party", which means the surety for the transaction or instrument.

Uniform Commercial Code (UCC)  
[§ 3-419. INSTRUMENTS SIGNED FOR ACCOMMODATION.](#)

(a) If an [instrument](#) is [issued](#) for value given for the benefit of a [party](#) to the instrument ("accommodated party") and another party to the instrument ("accommodation party") signs the instrument for the purpose of incurring liability on the instrument without being a direct beneficiary of the value given for the instrument, the instrument is signed by the accommodation party "for accommodation."

(b) An accommodation party may sign the [instrument](#) as [maker](#), [drawer](#), [acceptor](#), or [indorser](#) and, subject to subsection (d), is obliged to pay the instrument in the capacity in which the accommodation party signs. The obligation of an accommodation party may be enforced notwithstanding any statute of frauds and whether or not the accommodation party receives [consideration](#) for the accommodation.

(c) A person signing an [instrument](#) is presumed to be an accommodation party and there is notice that the instrument is signed for accommodation if the signature is an [anomalous indorsement](#) or is accompanied by words indicating that the signer is acting as surety or guarantor with respect to the obligation of another [party](#) to the instrument. Except as provided in Section [3-605](#), the obligation of an accommodation party to pay the instrument is not affected by the fact that the person enforcing the obligation had notice when the instrument was taken by that person that the accommodation party signed the instrument for accommodation.

(d) If the signature of a [party](#) to an [instrument](#) is accompanied by words indicating unambiguously that the party is guaranteeing collection rather than payment of the obligation of another party to the instrument, the signer is obliged to pay the amount due on the instrument to a [person entitled to enforce](#) the instrument only if (i) execution of judgment against the other party has been returned unsatisfied, (ii) the other party is insolvent or in an insolvency proceeding, (iii) the other party cannot be served with process, or (iv) it is otherwise apparent that payment cannot be obtained from the other party.

(e) If the signature of a [party](#) to an [instrument](#) is accompanied by words indicating that the party guarantees payment or the signer signs the instrument as an accommodation party in some other manner that does not unambiguously indicate an intention to guarantee collection rather than payment, the signer is obliged to pay the amount due on the instrument to a person entitled to enforce the instrument in the same circumstances as the accommodated party would be obliged, without prior resort to the accommodated party by the person entitled to enforce the instrument.

(f) An accommodation party who pays the [instrument](#) is entitled to reimbursement from the accommodated party and is entitled to enforce the instrument against the accommodated party. In proper circumstances, an accommodation party may obtain relief that requires the accommodated party to perform its obligations on the instrument. An accommodated party that pays the instrument has no right of recourse against, and is not entitled to contribution from, an accommodation party.

Whenever you sign a contract, you are presumed to agree to EVERYTHING on it or associated with it. For instance, you can sign an SSA Form SS-5 and even though the terms of the contract are not described completely on the form, you are presumed to have been given "reasonable notice" of all the terms and conditions of the implied contract by virtue of the

publication of all of the statutes and implementing regulations which execute the contract published within the Federal Register.

"All persons in the United States are chargeable with knowledge of the Statutes-at-Large....[I]t is well established that anyone who deals with the government assumes the risk that the agent acting in the government's behalf has exceeded the bounds of his authority,"  
[Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093 (9th Cir. 1981)]

**"Every citizen of the United States is supposed to know the law,** and when a purchaser of one of these drafts began to make the inquiries necessary to ascertain the authority for their acceptance, he must have learned at once that, if received by Russell, [\*683] Majors & Waddell, as payment, they were in violation of law, and if received as accommodation paper, they were evasions of this law, and without any shadow of authority." 7 Wall. 666  
[Floyd Acceptances, 7 Wall (74 U.S. 169) 666 (1869)]

**But it must be remembered that all are presumed to know the law, and that whoever deals with a municipality\*643 is bound to know the extent of its powers. Those who contract with it, or furnish it supplies, do so with reference to the law, and must see that limit is not exceeded. With proper care on their part and on the part of the representatives of the municipality, there is no danger of loss.**  
[San Francisco Gas Co. v. Brickwedel, 62 Cal. 641 (1882). See also Dore v. Southern Pacific Co. (1912), 163 Cal. 182, 124 P. 817; People v. Flanagan (1924), 65 Cal.App. 268, 223 P. 1014; Lincoln v. Superior Court (1928), 95 Cal.App. 35, 271 P. 1107; San Francisco Realty Co. v. Linnard (1929), 98 Cal.App. 33, 276 P. 368]

**It is one of the fundamental maxims of the common law that ignorance of the law excuses no one. If ignorance of the law could in all cases be the foundation of a suit in equity for relief, there would be no end of litigation, and the administration of justice would become in effect impracticable.**  
[Daniels v. Dean, 2 Cal.App. 421, 84 P. 332 (1905)]

The way that you can prevent surrendering rights when signing the equivalent of government adhesion contracts or "implied contracts" is to reserve your rights, and thereby delegate no authority or limited authority to the grantor of the franchise.

Uniform Commercial Code  
Section 1-308

Performance or Acceptance Under Reservation of Rights

(a) A party that with explicit reservation of rights performs or promises performance or assents to performance in a manner demanded or offered by the other party does not thereby prejudice the rights reserved. Such words as "without prejudice," "under protest," or the like are sufficient. [underlines added]

If you don't reserve your rights, you are presumed to consent, and that consent is tacit rather than explicit:

"SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent"  
[Black's Law Dictionary, Fourth Edition, p. 1593]

Qui tacet consentire videtur.  
He who is silent appears to consent. Jenk. Cent. 32.  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

**WARNING:** Every time you sign your name to anything, you are presumed to be forfeiting some portion of your God-given liberty and rights. The best way to remain sovereign is to NOT sign or submit any government forms or contracts and to reserve your rights when compelled to do so. Whenever you sign a government form called an "application", you are in effect begging. On this subject, Confucius said the following:

"The more you want, the more the world can hurt you."  
[Confucius]

Remember that the BIG PRINT giveth and the small print taketh away. Make sure you read the small print usually at the end FIRST.

## 6 WHY was the straw man created?

### 6.1 Government can't lawfully impose duties upon private parties

This section will prove that it constitutes slavery for the government to impose any kind of duty upon a private citizen other than simply to refrain from injuring the equal rights of other fellow sovereigns. Consequently, they had to invent a legal “person” who is one of their officers or agents within a franchise agreement that they could impose the duties against, and then fool you into becoming that surety for that fictional “person” by contract, agreement, or abusing government forms.

The Thirteenth Amendment outlaws what it calls “involuntary servitude” in the case of only natural beings. It does not protect artificial entities, corporations, or other creations of government:

*United States Constitution  
Thirteenth Amendment - Slavery And Involuntary Servitude*

*Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.*

*Section 2. Congress shall have power to enforce this article by appropriate legislation.*

The Thirteenth Amendment applies EVERYWHERE, including on federal territory:

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

*“Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends.** We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. **It operates directly on every citizen of the Republic, wherever his residence may be.**”*  
*[Clyatt v. U.S., 197 U.S. 207 (1905)]*

The only legitimate purpose of government is to protect people from harm by other fellow sovereigns and to otherwise leave people alone and not impose duties upon them. The criminal laws in every state are the only legitimate implementation of that singular authority of government. Every other law, all of which is civil in origin, is voluntary and may lawfully be avoided simply by not selecting a domicile within the origin of that government. For details, see:

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

Another way of saying this is that governments only rule by the consent of the governed. The minute they rule by force and not consent, they cease to be a legitimate government and become nothing more than a tyrant and a usurper, as the Declaration of Independence alludes to:

*“We hold these truths to be self-evident, that all men are created equal, that **they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.**--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed”*  
*[Declaration of Independence]*

Consequently, the government is without moral or lawful authority to write a law that imposes ANY kind of duty or obligation against you other than simply avoiding injuring the equal rights of other fellow sovereign Americans:

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*"Love does no harm to a neighbor; therefore love is the fulfillment of [the ONLY requirement of] the law [which is to avoid hurting your neighbor and thereby love him]."*  
*[Romans 13:9-10, Bible, NKJV]*

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*"Do not strive with a man without cause, if he has done you no harm."*  
*[Prov. 3:30, Bible, NKJV]*

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*"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--**a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free** to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities."*  
*[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]*

Governments know the above and take it into account in every law they write in order to prevent violations of the Thirteenth Amendment. They do this by:

1. Choosing a definition for "person" that excludes natural beings protected by the Thirteenth Amendment.
2. Ensuring that all natural beings who might fit the definition of "person" within the statute have to manifest consent in some form in order to become subject to the statute. That consent might come in any of the following forms:
  - 2.1. Applying for a license.
  - 2.2. Filling out an application for "benefits".
  - 2.3. Receiving a specific "benefit" of a government franchise.
  - 2.4. Entering into government service or employment.
  - 2.5. Engaging in contracts with the government.
3. Placing warnings on the instruments by which the benefits of government franchises are conveyed to the natural being. For instance, the Social Security Card acts as a "de facto license" to engage in a government franchise. It contains the following warning on the back, which gives "reasonable notice" to all those in possession of it that they are party to a government franchise and that they have forfeited the protections of the Thirteenth Amendment and agree to act as a fiduciary, trustee, and transferee over said property:

*"Improper use of this card or number by anyone is punishable by fine, imprisonment or both."*

If someone is trying to abuse the authority of civil law to impose a mandatory duty upon you, then the only kind of law they can therefore be enforcing is private or contract law to which you had to expressly consent at some point. That consent could either be implicit (by your conduct) or explicit (in writing). Your reaction should always be to insist that they produce evidence of your consent IN WRITING. This is similar to what the courts do in the case of the government, where they can't be sued or compelled to do anything without you producing an express waiver of sovereign immunity. They got that authority and that sovereignty from you(!), because it was delegated to them by We The People, so you must ALSO have sovereign immunity. Your job as a vigilant American who cares about his freedom and rights is then to discover by what lawful mechanism you waived that sovereign immunity and the following document is very helpful in determining that mechanism:

[Requirement for Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.003  
<http://sedm.org/Forms/FormIndex.htm>

In conclusion, the government had to create the straw man public office which is its own fictitious creation so that they could have the authority to impose mandatory duties upon this creation and, if need be, even destroy the creation, in order to effect public policy. On this subject, the U.S. Supreme Court said that the power to destroy, which includes the power to impose slavery, must come from the same hand that created the thing, to begin with. The government didn't create you, so it had to create the "public office" and the "person" that they could then regulate, tax, and destroy. Then they had to fool you into accepting this voluntary position, usually without compensation, using "words of art".

*"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL*



1 GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other,  
2 with respect to those very measures, is declared to be supreme over that which exerts the control."  
3 [Van Brocklin v. State of Tennessee, [117 U.S. 151](#) (1886) ]

4 "What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which  
5 certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the  
6 permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature,  
7 and can be revoked or altered only by the authority that made it. The life-giving principle and the death-doing  
8 stroke [power to destroy] must proceed from the same hand."  
9 [VanHorne's Lessee v. Dorrance, [2 U.S. 304](#) (1795) ]

10 "The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law  
11 including a tax law] involving the power to destroy."  
12 [Providence Bank v. Billings, [29 U.S. 514](#) (1830) ]

13 "Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are frequently  
14 used, and of the object, to which the application of the last of them is almost universally made; it is now proper  
15 that I should disclose the meaning, which I assign to both, and the application, [[2 U.S. 419, 455](#)] which I make  
16 of the latter. In doing this, I shall have occasion incidentally to evince, how true it is, that States and  
17 Governments were made for [and BY] man; and, at the same time, how true it is, that his creatures and servants  
18 have first deceived, next vilified, and, at last, oppressed their master and maker."  
19 [Justice Wilson, [Chisholm v. Georgia](#), [2 Dall. \(2 U.S.\) 419, 1 L.Ed. 440, 455](#) (1793)]

## 20 **6.2 Government can't lawfully pay public monies to private parties**

21 "All systems either of preference or of restraint, therefore, being thus completely taken away, the obvious and  
22 simple system of natural liberty establishes itself of its own accord. Every man, as long as he does not violate the  
23 laws of justice, is left perfectly free to pursue his own interest his own way, and to bring both his industry and  
24 capital into competition with those of any other man or order of men. The sovereign is completely discharged  
25 from a duty, in the attempting to perform which he must always be exposed to innumerable delusions, and for the  
26 proper performance of which no human wisdom or knowledge could ever be sufficient: the duty of superintending  
27 the industry of private people."  
28 [Adam Smith, [An Inquiry into the Nature and Causes of the Wealth of Nations](#) (1776)]

29 We will prove in this section that:

- 30 1. It is an abuse of the government's taxing power, according to the U.S. Supreme Court, to pay public monies to private  
31 persons or to use the government's taxing power to transfer wealth between groups of private individuals.
- 32 2. Because of these straight jacket constraints of the use of "public funds" by the government, the government can only  
33 lawfully make payments or pay "benefits" to persons who have contracted with them to render specific services that are  
34 authorized by the Constitution to be rendered.
- 35 3. The government had to create an intermediary called the "straw man" that is a public office or agent within the  
36 government and therefore part of the government that they could pay the "benefit" to in order to circumvent the  
37 restrictions upon the government from abusing its powers to transfer wealth between private individuals.

38 The U.S. Supreme Court has held many times that the ONLY purpose for lawful, constitutional taxation is to collect revenues  
39 to support ONLY the machinery and operations of the government and its "employees". This purpose, it calls a "public use"  
40 or "public purpose":

41 "The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly  
42 or indirectly to all classes of the people. **It was said by Chief Justice Marshall, in the case of *McCulloch v.***  
43 ***Md.*, [4 Wheat. 431](#), that the power to tax is the power to destroy.** A striking instance of the truth of the proposition  
44 is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other  
45 banks than the National Banks, drove out of existence every \*state bank of circulation within a year or two after  
46 its passage. This power can be readily employed against one class of individuals and in favor of another, so as  
47 to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the  
48 uses for which the power may be exercised.

49 To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow  
50 it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery  
51 because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under  
52 legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479.

Coulter, J., in *Northern Liberties v. St. John's Church*, 13 Pa.St. 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also *Pray v. Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra."  
[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another."  
[*U.S. v. Butler*, 297 U.S. 1 (1936)]

Black's Law Dictionary defines the word "public purpose" as follows:

**"Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. "Public purpose" that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d. 789, 794.

The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals. A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business."  
[*Black's Law Dictionary*, Sixth Edition, p. 1231, Emphasis added]

A related word defined in Black's Law Dictionary is "public use":

**Public use.** Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For condemnation purposes, "public use" is one which confers some benefit or advantage to the public; it is not confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which condemnation is sought and, as long as public has right of use, whether exercised by one or many members of public, a "public advantage" or "public benefit" accrues sufficient to constitute a public use. *Montana Power Co. v. Bokma*, Mont., 457 P.2d. 769, 772, 773.

Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent domain, means a use concerning the whole community distinguished from particular individuals. But each and every member of society need not be equally interested in such use, or be personally and directly affected by it; if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County*, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but must be in common, and not for a particular individual. The use must be a needful one for the public, which cannot be surrendered without obvious general loss and inconvenience. A "public use" for which land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences, changing conceptions of scope and functions of government, and other differing circumstances brought about by an increase in population and new modes of communication and transportation. *Katz v. Brandon*, 156 Conn. 521, 245 A.2d. 579, 586.

See also *Condemnation*; *Eminent domain*.  
[*Black's Law Dictionary*, Sixth Edition, p. 1232]

Black's Law Dictionary also defines the word "tax" as follows:

**"Tax:** A charge by the government on the income of an individual, corporation, or trust, as well as the value of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.

A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a payment exacted by legislative authority. *In re Mytinger*, D.C.Tex. 31 F.Supp. 977,978,979. **Essential characteristics of a tax are that it is NOT A VOLUNTARY PAYMENT OR DONATION, BUT AN ENFORCED CONTRIBUTION, EXACTED PURSUANT TO LEGISLATIVE AUTHORITY.** *Michigan Employment Sec. Commission v. Patt*, 4 Mich.App. 228, 144 N.W.2d. 663, 665. ...”  
[Black’s Law Dictionary, Sixth Edition, p. 1457]

So in order to be legitimately called a “tax” or “taxation”, the money we pay to the government must fit all of the following criteria:

1. The money must be used ONLY for the support of the government. It cannot go to a private person, or even to those who THINK they are private but aren’t.
2. The subject of the tax must be “liable”, and responsible to pay for the support of the government under the force of law.
3. The money must go toward a “public purpose” rather than a “private purpose”.
4. The monies paid cannot be described as wealth transfer between two people or classes of PRIVATE people within society.
5. The monies paid cannot aid one group of private individuals in society at the expense of another group, because this violates the concept of equal protection of the law for all citizens found in the Fourteenth Amendment, Section 1.

If the monies demanded by the government do not fit all of the above requirements, then they are being used for a “private” purpose and cannot be called “taxes” or “taxation”, according to the U.S. Supreme Court. Actions by the government to enforce the payment of any monies that do not meet all the above requirements can therefore only be described as:

1. Theft and robbery by the government in the guise of “taxation”
2. Government by decree rather than by law
3. Extortion under the color of law in violation [18 U.S.C. §872](#).
4. Tyranny
5. Socialism
6. Mob rule and tyranny by the “have-nots” against the “haves”
7. [18 U.S.C. §241](#): Conspiracy against rights. The IRS shares tax return information with states of the Union so that both of them can conspire to deprive you of your property.
8. [18 U.S.C. §242](#): Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it appear like they have the authority to just STEAL these people’s property for a fabricated tax debt that they aren’t even legally liable for.
9. [18 U.S.C. §247](#): Damage to religious property; obstruction of persons in the free exercise of religious beliefs
10. [18 U.S.C. §872](#): Extortion by officers or employees of the United States.
11. [18 U.S.C. §876](#): Mailing threatening communications. This includes all the threatening notices regarding levies, liens, and idiotic IRS letters that refuse to justify why government thinks we are “liable”.
12. [18 U.S.C. §880](#): Receiving the proceeds of extortion. Any money collected from Americans through illegal enforcement actions and for which the contributors are not “liable” under the law is extorted money, and the IRS is in receipt of the proceeds of illegal extortion.
13. [18 U.S.C. §1581](#): Peonage, obstructing enforcement. IRS is obstructing the proper administration of the Internal Revenue Code and the Constitution, which require that they respect those who choose NOT to volunteer to participate in the federal donation program identified under subtitle A of the I.R.C.
14. [18 U.S.C. §1583](#): Enticement into slavery. IRS tries to enlist “nontaxpayers” to rejoin the ranks of other peons who pay taxes they aren’t demonstrably liable for, which amounts to slavery.
15. [18 U.S.C. §1589](#): Forced labor. Being forced to expend one’s personal time responding to frivolous IRS notices and pay taxes on my labor that I am not liable for.

The U.S. Supreme Court has further characterized all efforts to abuse the tax system in order to accomplish “wealth transfer” as “political heresy” which is a denial of republican principles that form the foundation of our Constitution when it issued the following strong words of rebuke. Incidentally, the case below also forms the backbone of reasons why the Internal Revenue Code can never be anything more than private law that only applies to those who volunteer into it:

“The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but they [the government] cannot change innocence [a “nontaxpayer”] into guilt [a “taxpayer”]; or punish innocence as a crime [criminally prosecute a “nontaxpayer” for violation of the tax laws]; or violate the right of an antecedent lawful private contract; or the right of private property. To maintain that our Federal, or State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained; would, \*389 in my opinion, be a political heresy, altogether inadmissible in our free republican governments.”  
[Calder v. Bull, 3 U.S. 386 (1798)]

We also cannot assume or suppose that our government has the authority to make “gifts” of monies collected through its taxation powers, and especially not when paid to private individuals or foreign countries because:

1. The Constitution DOES NOT authorize the government to “gift” money to anyone within states of the Union or in foreign countries, and therefore, this is not a Constitutional use of public funds, nor does unauthorized expenditure of such funds produce a tangible public benefit, but rather an injury, by forcing those who do not approve of the gift to subsidize it and yet not derive any personal benefit whatsoever for it.
2. The Supreme Court identifies such abuse of taxing powers as “robbery in the name of taxation” above.

Based on the foregoing analysis, we are then forced to divide the monies collected by the government through its taxing powers into only two distinct classes. We also emphasize that every tax collected and every expenditure originating from the tax paid MUST fit into one of the two categories below:

**Table 1: Two methods for taxation**

#	Characteristic	Public use/purpose	Private use/purpose
1	Authority for tax	U.S. Constitution	Legislative fiat, tyranny
2	Monies collected are described by Supreme Court as	Legitimate taxation	“Robbery in the name of taxation” (see <i>Loan Assoc. v. Topeka</i> , above)
3	Money paid only to the following parties	Federal “employees”, contractors, and agents	Private parties with no contractual relationship or agency with the government
4	A government that practices this form of taxation is	A righteous government	A THIEF
5	This type of expenditure of revenues collected is:	Constitutional	Unconstitutional
6	Lawful means of collection	Apportioned direct or indirect taxation	Voluntary donation (cannot be lawfully implemented as a “tax”)
7	A tax system based on this approach is	A lawful means of running a government	A charity and welfare state for private interests, thieves, and criminals
8	A government that identifies payment of such monies as mandatory and enforceable is	A righteous government	A lying, thieving government that is deceiving the people.
9	When enforced, this type of tax leads to	A limited government that sticks to its corporate charter, the Constitution	Socialism Communism Mafia protection racket Organized extortion
10	Lawful subjects of Constitutional, and federal taxation	Taxes on imports into states of the Union coming from foreign countries. See Constitution, Article 1, Section 8, Clause 3 (external) taxation.	No subjects of lawful taxation. Whatever unconstitutional judicial fiat and a deceived electorate will tolerate is what will be imposed and enforced at the point of a gun
11	Tax system based on	Private property VOLUNTARILY donated to a public use by its exclusive owner	All property owned by the state, which is FALSELY PRESUMED TO BE EVERYTHING. Tax becomes a means of “renting” what amounts to state property to private individuals for temporary use.

1 The U.S. Supreme Court also helped to clarify how to distinguish the two above categories when it said:

2 *"It is undoubtedly the duty of the legislature which imposes or authorizes municipalities to impose a tax to see*  
3 *that it is not to be used for purposes of private interest instead of a public use, and the courts can only be justified*  
4 *in interposing when a violation of this principle is clear and the [87 U.S. 665] reason for interference cogent.*  
5 *And in deciding whether, in the given case, the object for which the taxes are assessed falls upon the one side*  
6 *or the other of this line, they must be governed mainly by the course and usage of the government, the objects*  
7 *for which taxes have been customarily and by long course of legislation levied, what objects or purposes have*  
8 *been considered necessary to the support and for the proper use of the government, whether state or municipal.*  
9 *Whatever lawfully pertains to this and is sanctioned by time and the acquiescence of the people may well be*  
10 *held to belong to the public use, and proper for the maintenance of good government, though this may not be*  
11 *the only criterion of rightful taxation."*  
12 *[Loan Association v. Topeka, 20 Wall. 655 (1874)]*

13 If we give our government the benefit of the doubt by "assuming" or "presuming" that it is operating lawfully and consistent  
14 with the model on the left above, then we have no choice but to conclude that everyone who lawfully receives any kind of  
15 federal payment MUST be either a federal "employee" or "federal contractor" on official duty and that the compensation  
16 received must be directly connected to the performance of a sovereign or Constitutionally authorized function of government.  
17 Any other conclusion or characterization of a lawful tax other than this is irrational, inconsistent with the rulings of the U.S.  
18 Supreme Court on this subject, and an attempt to deceive the public about the role of limited Constitutional government based  
19 on Republican principles. This means that you cannot participate in any of the following federal social insurance programs  
20 WITHOUT being a federal "employee", and if you refuse to identify yourself as a federal employee, then you are admitting  
21 that your government is a thief and a robber that is abusing its taxing powers:

- 22 1. Subtitle A of the Internal Revenue Code. I.R.C. (26 U.S.C.) sections 1, 32, and 162 all confer privileged financial  
23 benefits to the participant which constitute federal "employment" compensation.  
24 2. Social Security.  
25 3. Unemployment compensation.  
26 4. Medicare.

27 An examination of the Privacy Act, [5 U.S.C. §552a\(a\)\(13\)](#), in fact, identifies all those who participate in the above programs  
28 as "federal personnel", which means federal "employees". To wit:

29 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
30 [§ 552a. Records maintained on individuals](#)

31 (a) Definitions.— For purposes of this section—

32 (13) the term "Federal personnel" means officers and employees of the Government of the United States,  
33 members of the uniformed services (including members of the Reserve Components), individuals entitled to  
34 receive immediate or deferred retirement benefits under any retirement program of the Government of the  
35 United States (including survivor benefits).

36 The "individual" they are talking about above is further defined in [5 U.S.C. §552a\(a\)\(2\)](#) as follows:

37 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
38 [§ 552a. Records maintained on individuals](#)

39 (a) Definitions.— For purposes of this section—

40 (2) the term "individual" means a citizen of the United States or an alien lawfully admitted for permanent  
41 residence;

42 The "citizen of the United States" they are talking about above is based on the STATUTORY rather than the  
43 CONSTITUTIONAL definition of the "United States", which means it refers to "national and citizen of the United States\*\*  
44 at birth" under 8 U.S.C. §1401 rather than a CONSTITUTIONAL or Fourteenth Amendment "Citizen" or "citizen of the  
45 United States" respectively born in and domiciled in states of the Union. We cover this in:

<p><a href="#">Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien</a>, Form #05.006 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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Also, note that both of the two preceding definitions are found within Title 5 of the U.S. Code, which is entitled “Government Organization and Employees”. Therefore, it refers ONLY to government “employees” and excludes private employees. There is no definition of the term “individual” anywhere in Title 26 (I.R.C.) of the U.S. Code or any other title that refers to private natural humans because Congress cannot legislate for them. Notice the use of the phrase “private business” in the U.S. Supreme Court ruling below:

*"The individual may stand upon his constitutional rights as a citizen. **He is entitled to carry on his private business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no duty to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property.** His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. **He owes nothing to the public [including so-called "taxes" under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights.**"*  
[Hale v. Henkel, [201 U.S. 43](#), 74 (1906)]

The purpose of the Constitution and the Bill of Rights instead is to REMOVE authority of the Congress to legislate for private persons and thereby protect their sovereignty and dignity. That is why the U.S. Supreme Court ruled the following:

*"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)]

**QUESTIONS FOR DOUBTERS:** If you aren't a federal statutory “employee” as a person participating in Social Security and the Internal Revenue Code, then why are all of the Social Security Regulations located in Title 20 of the Code of Federal Regulations under parts 400-499, entitled “Employee Benefits”? See for yourself:

<https://law.justia.com/cfr/title20.html>

Below is the definition of “employee” for the purposes of the above:

[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."*

[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.*

[TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)  
[§2105. Employee](#)

*(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, means an officer and an individual who is—*

*(1) appointed in the civil service by one of the following acting in an official capacity—*

- (A) the President;*
- (B) a Member or Members of Congress, or the Congress;*
- (C) a member of a uniformed service;*

(D) an individual who is an employee under this section;  
(E) the head of a Government controlled corporation; or  
(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and  
(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

Keeping in mind the following rules of statutory construction and interpretation, please show us SOMEWHERE in the statutes defining “employee” that EXPRESSLY includes PRIVATE human beings working as PRIVATE workers protected by the constitution and not subject to federal law:

**“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]

**“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated”); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”  
[*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

1 Another very important point to make here is that the purpose of nearly all federal law is to regulate “public conduct” rather  
2 than “private conduct”. Congress must write laws to regulate and control every aspect of the behavior of its employees so  
3 that they do not adversely affect the rights of private individuals like you, who they exist exclusively to serve and protect.  
4 Most federal statutes, in fact, are exclusively for use by those working in government and simply do not apply to private  
5 citizens in the conduct of their private lives. This fact is exhaustively proven with evidence in:

*Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

6 Franchises of the National (not federal but national) government cannot apply to the private public at large because the  
7 Thirteenth Amendment says that involuntary servitude has been abolished. If involuntary servitude is abolished, then they  
8 can’t use, or in this case “abuse” the authority of law to impose ANY kind of duty against anyone in the private public except  
9 possibly the responsibility to avoid hurting their neighbor and thereby depriving him of the equal rights he enjoys.

10 For the commandments, “You shall not commit adultery,” “You shall not murder,” “You shall not steal,” “You  
11 shall not bear false witness,” “You shall not covet,” and if there is any other commandment, are all summed up  
12 in this saying, namely, “You shall love your neighbor as yourself.”

13 **Love does no harm to a neighbor; therefore love is the fulfillment of [the ONLY requirement of] the law [which**  
14 **is to avoid hurting your neighbor and thereby love him].**  
15 [Romans 13:9-10, Bible, NKJV]  
16

17 “Do not strive with a man without cause, **if he has done you no harm.**”  
18 [Prov. 3:30, Bible, NKJV]

19 Thomas Jefferson, our most revered founding father, summed up this singular duty of government to LEAVE PEOPLE  
20 ALONE and only interfere or impose a "duty" using the authority of law when and only when they are hurting each other in  
21 order to protect them and prevent the harm when he said.

1 "With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing  
2 more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall  
3 leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from  
4 the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the  
5 circle of our felicities."  
6 [Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

7 The U.S. Supreme Court confirmed this view when it ruled:

8 "The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes  
9 of redress" against offensive state action, was "repugnant" to the Constitution. *Id.*, at 15. See also *United States*  
10 *v. Reese*, 92 U.S. 214, 218 (1876); *United States v. Harris*, 106 U.S. 629, 639 (1883); *James v. Bowman*, 190 U.S.  
11 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see,  
12 e.g., *Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964); *United States v. Guest*, 383 U.S. 745  
13 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been  
14 questioned."  
15 [*City of Boerne v. Flores*, Archbishop of San Antonio, 521 U.S. 507 (1997)]

16 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private life.  
17 This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every aspect  
18 of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social  
19 engineering". Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of  
20 reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that the Internal  
21 Revenue Code, Subtitle A which would "appear" to regulate the private conduct of all human beings in states of the Union,  
22 in fact:

- 23 1. Only applies to "public employees", "public offices", and federal instrumentalities in the official conduct of their duties  
24 on behalf of the municipal corporation located in the District of Columbia, which 4 U.S.C. §72 makes the "seat of  
25 government".
- 26 2. Does not CREATE any new public offices or instrumentalities within the national government, but only regulates the  
27 exercise of EXISTING public offices lawfully created through Title 5 of the U.S. Code. The IRS abuses its forms to  
28 unlawfully CREATE public offices within the federal government. In payroll terminology, this is called "creating  
29 fictitious employees", and it is not only quite common but highly illegal and can get private workers FIRED on the  
30 spot if discovered.
- 31 3. Regulates PUBLIC and not PRIVATE conduct and therefore does not pertain to private human beings.
- 32 4. Constitutes a franchise and a "benefit" within the meaning of 5 U.S.C. §552a. Tax "refunds" and "deductions", in fact,  
33 are the "benefit", and 26 U.S.C. §162 says that all those who take deductions MUST, in fact, be engaged in a public  
34 office within the government, which is called a "trade or business":

35 TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a  
36 § 552a. Records maintained on individuals

37 (a) Definitions.— For purposes of this section—

38 (12) the term "Federal benefit program" means any program administered or funded by the Federal  
39 Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind  
40 assistance in the form of payments, grants, loans, or loan guarantees to individuals: . . .

- 41 5. Has the job of concealing all the above facts in thousands of pages and hundreds of thousands of words so that the  
42 average American is not aware of it. That is why they call it the "code" instead of simply "law": Because it is private  
43 law you have to volunteer for and an "encryption" and concealment device for the truth. Now we know why former  
44 Treasury Secretary Paul O'Neil called the Internal Revenue Code "9500 pages of gibberish" before he quit his job in  
45 disgust and went on a campaign to criticize the government.

46 The I.R.C. therefore essentially amounts to a part of the job responsibility and the "employment contract" of EXISTING  
47 "public employees", "public officers", and federal instrumentalities. This was also confirmed by the House of  
48 Representatives, who said that only those who take an oath of "public office" are subject to the requirements of the personal  
49 income tax. See:

50 <http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

The total lack of authority of the government to regulate or tax private conduct explains why, for instance:

1. The vehicle code in your state cannot be enforced on PRIVATE property. It only applies on PUBLIC roads owned by the government
2. The family court in your state cannot regulate the exercise of unlicensed and therefore PRIVATE CONTRACT marriage. Marriage licenses are a franchise that make those applying into public officers. Family court is a franchise court and the equivalent of binding arbitration that only applies to fellow statutory government “employees”.
3. City conduct ordinances such as those prohibiting drinking by underage minors only apply to institutions that are licensed, and therefore PUBLIC institutions acting as public officers of the government.

Within the Internal Revenue Code, those legal “persons” who work for the government are identified as engaging in a “public office”. A “public office” within the Internal Revenue Code is called a “trade or business”, which is defined below. We emphasize that engaging in a privileged “trade or business” is the main excise taxable activity that in fact and in deed is what REALLY makes a person a “taxpayer” subject to the Internal Revenue Code, Subtitle A:

26 U.S.C. Sec. 7701(a)(26)

*“The term ‘trade or business’ includes the performance of the functions of a public office.”*

Below is the definition of “public office”:

Public office

*“Essential characteristics of a ‘public office’ are:*

- (1) Authority conferred by law,*
- (2) Fixed tenure of office, and*
- (3) Power to exercise some of the sovereign functions of government.*
- (4) Key element of such test is that “officer is carrying out a sovereign function”.*
- (5) Essential elements to establish public position as ‘public office’ are:*
  - (a) Position must be created by Constitution, legislature, or through authority conferred by legislature.*
  - (b) Portion of sovereign power of government must be delegated to position,*
  - (c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.*
  - (d) Duties must be performed independently without control of superior power other than law, and*
  - (e) Position must have some permanency.”*

*[Black’s Law Dictionary, Sixth Edition, p. 1230]*

Those who are fulfilling the “functions of a public office” are under a legal, fiduciary duty as “trustees” of the “public trust”, while working as “volunteers” for the “charitable trust” called the “United States Government Corporation”, which we affectionately call “U.S. Inc.”:

*“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.”<sup>37</sup> 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.<sup>38</sup> That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.<sup>39</sup> and owes a fiduciary duty to the public.<sup>40</sup> It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.<sup>41</sup> Furthermore,*

<sup>37</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>38</sup> 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.

<sup>39</sup> 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.

<sup>40</sup> 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).

<sup>41</sup> 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.

1 it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence  
2 and undermine the sense of security for individual rights is against public policy.<sup>42</sup>  
3 [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

4 “U.S. Inc.” is a federal corporation, as defined below:

5 “Corporations are also of all grades, and made for varied objects; all governments are corporations, created by  
6 usage and common consent, or grants and charters which create a body politic for prescribed purposes; but  
7 whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of  
8 power, they are all governed by the same rules of law, as to the construction and the obligation of the  
9 instrument by which the incorporation is made. One universal rule of law protects persons and property. It is  
10 a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all  
11 persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst.  
12 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing  
13 of protection as other persons, and their corporate property secured by the same laws which protect that of  
14 individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a  
15 principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal  
16 government, by the amendments to the constitution."  
17 [Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]

18  
19 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
20 PART VI - PARTICULAR PROCEEDINGS  
21 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE  
22 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS  
23 Sec. 3002. Definitions

24 (15) “United States” means -  
25 (A) a Federal corporation;  
26 (B) an agency, department, commission, board, or other entity of the United States; or  
27 (C) an instrumentality of the United States.

28 Those who are acting as “public officers” for “U.S. Inc.” have essentially donated their formerly private property to a “public  
29 use”. In effect, they have joined the SOCIALIST collective and become partakers of money STOLEN from people, most of  
30 whom, do not wish to participate and who would quit if offered an informed choice to do so.

31 “My son, if sinners [socialists, in this case] entice you,  
32 **Do not consent [do not abuse your power of choice]**  
33 If they say, “Come with us,  
34 Let us lie in wait to shed blood [of innocent "nontaxpayers"];  
35 Let us lurk secretly for the innocent without cause;  
36 Let us swallow them alive like Sheol,  
37 And whole, like those who go down to the Pit:  
38 We shall fill our houses with spoil [plunder];  
39 Cast in your lot among us,  
40 Let us all have one purse [share the stolen LOOT]"--

41 My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government  
42 FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a  
43 "U.S. citizen"].  
44 Keep your foot from their path;  
45 For their feet run to evil,  
46 And they make haste to shed blood.  
47 Surely, in vain the net is spread  
48 In the sight of any bird;  
49 But they lie in wait for their own blood.  
50 They lurk secretly for their own lives.  
51 So are the ways of everyone who is greedy for gain [or unearned government benefits];  
52 It takes away the life of its owners."  
53 [Proverbs 1:10-19, Bible, NKJV]

<sup>42</sup> 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).



Below is what the U.S. Supreme Court says about those who have donated their private property to a “public use”. The ability to volunteer your private property for “public use”, by the way, also implies the ability to UNVOLUNTEER at any time, which is the part no government employee we have ever found is willing to talk about. I wonder why....DUHHHH!:

*“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;” and to ‘secure,’ not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, **that if he devotes it to a public use, he gives to the public a right to control that USE;** and third, that whenever the public needs require, the public may take it upon payment of due compensation.*  
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

The reason governments are created, according to the Declaration of Independence, is exclusively to protect PRIVATE rights. The only thing MENTIONED in the Declaration, in fact, as the object of protection is HUMANS, not GOVERNMENTS. The government did not CREATE these PRIVATE, UNALIENABLE rights and therefore, they do not OWN them. They can only tax or regulate that which they CREATE, and the place they do the creating is in the definition section of franchise agreements. See:

Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

The VERY first step in protecting PRIVATE rights held exclusively by HUMANS is to prevent them from being converted to PUBLIC rights or franchises without the EXPRESS written VOLUNTARY consent of those who have the legal capacity to consent. Governments should not be using word games, equivocation, or other forms of legal treachery to compel the conversion from PRIVATE to PUBLIC. If you would like to know the legal boundaries for this separation between PRIVATE and PUBLIC and how it is illegally circumvented by covetous public servants, see:

Separation Between Public and Private Course, Form #12.025  
<http://sedm.org/Forms/FormIndex.htm>

Now some rules for how PUBLIC and PRIVATE must be kept separated or else the government has violated its fiduciary duty to protect PRIVATE property. These rules derive from the above document:

1. The PRIVATE constitutional rights of human beings are UNALIENABLE according to the Declaration of Independence.
  - 1.1. Hence, you aren't even allowed to give them away, even WITH your consent.
  - 1.2. The only place that consent can lawfully be given is on federal territory where private or constitutional or unalienable rights DO NOT exist in the first place.
  - 1.3. The rights created by the consent can be enforced on federal territory not within a state of the Union. All law is prima facie territorial. That is why all public offices are REQUIRED by 4 U.S.C. §72 to be exercised IN the "District of Columbia" and "NOT elsewhere".
2. Statutory "persons" are PUBLIC fictions of law, agents, and/or offices created in civil statutes by the government as a civil franchise. All civil franchises are contracts between the government grantor and the participant. Hence PRIVATE human beings whose rights are unalienable are UNABLE to consent to a franchise contract if standing on land protected by the Constitution and must do so on federal territory AT THE TIME consent is given.
3. A civil or statutory or legal "person", whether it be a natural person, a corporation, or a trust, may ADD to its duties or join specific franchises through consent. HOWEVER:
  - 3.1. Licensing and franchises may not be used to CREATE new public offices.
  - 3.2. If licensing or franchises are abused to create NEW public offices, then those who engage in said offices outside the place "expressly authorized" to do so by Congress are criminally impersonating a public officer in violation of 18 U.S.C. §912.
  - 3.3. A subset of those engaging in a “public office” are federal “employees”, but the term “public office” or “trade or business” encompass more than just government “employees”. Corporations, for instance, are public offices and instrumentalities of the government grantor.
4. In law, when a human being volunteers to accept the legal duties of a “public office”, it therefore becomes a “trustee”, an agent, and fiduciary (as defined in 26 U.S.C. §6903) acting on behalf of the federal government by the operation of

private contract/franchise law. It becomes essentially a “franchisee” of the federal government carrying out the provisions of the franchise agreement, which is found in:

- 4.1. The Internal Revenue Code, Subtitle A, in the case of the federal income tax.
- 4.2. The Social Security Act , which is found in Title 42 of the U.S. Code.

If you would like to learn more about how this “trade or business” scam works, consult the authoritative article below:

<p><i>The “Trade or Business” Scam</i>, Form #05.001 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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If you would like to know more about the extreme dangers of participating in all government franchises and why you destroy ALL your Constitutional rights and protections by doing so, see:

1. *Government Franchises Course*, Form #12.012  
<http://sedm.org/Forms/FormIndex.htm>
2. *Government Instituted Slavery Using Franchises*, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>
3. SEDM Liberty University, Section 4:  
<http://sedm.org/LibertyU/LibertyU.htm>

The IRS Form 1042-S Instructions confirm that all those who use Social Security Numbers are engaged in the “trade or business” franchise:

**Box 14, Recipient’s U.S. Taxpayer Identification Number (TIN)**

*You must obtain and enter a U.S. taxpayer identification number (TIN) for:*

- Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.

*[IRS Form 1042-S Instructions, p. 14]*

Engaging in a “trade or business” therefore implies a “public office”. All those who USE “Taxpayer Identification Numbers” are therefore treated, USUALLY ILLEGALLY IF THEY ARE OTHERWISE PRIVATE, as public officers in the national government. All property associated with the number then is treated effectively as “private property donated to a public use to procure the benefits of a government franchise”. At that point, the person in control of said property is treated as a de facto manager and trustee over public property created by that donation process. That public property includes his/her formerly private time and services. The “employment agreement” for managing this newly, and in most cases ILLEGALLY created public property is the Internal Revenue Code, Subtitle A, and the Social Security Act found in Title 42 of the U.S. Code.

The Social Security Number is therefore the equivalent of a “de facto license number” to act as a “public officer” for the federal government, who is a fiduciary or trustee subject to the plenary legislative jurisdiction of the federal government pursuant to 26 U.S.C. §7701(a)(39), 26 U.S.C. §7408(c) , and Federal Rule of Civil Procedure Rule 17(b), regardless of where he might be found geographically, including within a state of the Union. The franchise agreement governs “choice of law” and where its terms may be litigated, which is the District of Columbia, based on the agreement itself.

The invisible process of essentially consenting to become a public officer of the national and not state government is a FRAUD because:

1. They don’t protect your right to NOT volunteer.
2. They refuse to prosecute the fraud once discovered and respond with silence to criminal complaints directed at stopping it. Remember: It is a maximum of law that such gross negligence is in essence and substance, FRAUD itself.
3. They don’t recognize even the EXISTENCE of a “non-resident non-person”, who is someone who DID NOT volunteer. To do so would mean a surrender of their “plausible deniability” in front of a legally ignorant jury.
4. They call those who insist that the withholdings and/or reportings associated with the fraudulently created public office “frivolous”, and yet refuse to address the content of this section or to address specifically how your property was LAWFULLY converted from PRIVATE to PUBLIC WITHOUT your consent. Even the taxation process requires, as

a bare minimum, CONSENT to become a public officer.

Now let's apply what we have learned to your employment situation. God said you cannot work for two companies at once. You can only serve one company, and that company is the federal government if you are receiving federal benefits:

*"No one can serve two masters [two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."*  
[Luke 16:13, Bible, NKJV. Written by a tax collector]

Everything you make while working for your slave master, the federal government, is their property over which you are a fiduciary and "public officer".

"THE" + "IRS" = "THEIRS"

A federal "public officer" has no rights in relation to their master, 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 existence and your earnings as a federal "public officer" and "trustee" and "fiduciary" are entirely subject to the whim and pleasure of corrupted lawyers and politicians, and you must beg and grovel if you expect to retain anything:

*"In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER OVER HIS WILL."*  
[Alexander Hamilton, Federalist Paper No. 79]

You will need an "exemption" from your new slave master specifically spelled out in law to justify anything you want to keep while working on the federal plantation. The 1040 return is a profit and loss statement for a federal business corporation called the "United States". You are in partnership with your slave master and they decide what scraps they want to throw to you in your legal "cage" AFTER they figure out whatever is left in financing their favorite pork barrel project and paying off the interest on an ever-expanding and endless national debt. Do you really want to reward this type of irresponsibility and surety?

The W-4 therefore essentially is being deceptively and illegally MISUSED as a federal employment application. It is your badge of dishonor and a tacit admission that you can't or won't trust God and yourself to provide for yourself. Instead, you need a corrupted "protector" to steal money from your neighbor or counterfeit (print) it to help you pay your bills and run your life. Furthermore, if your private employer forced you to fill out the W-4 against your will or instituted any duress to get you to fill it out, such as threatening to fire or not hire you unless you fill it out, then he/she is:

1. Engaging in criminal identity theft. See:

Government Identity Theft, Form #05.046  
<http://sedm.org/Forms/FormIndex.htm>

2. Acting as an employment recruiter for the federal government.

3. Recruiting you into federal slavery in violation of the Thirteenth Amendment, and 42 U.S.C. §1994.

4. Involved in a conspiracy to commit grand theft by stealing money from you to pay for services and protection you don't want and don't need.

5. Involved in racketeering and extortion in violation of 18 U.S.C. §1951.

6. Involved in money laundering for the federal government, by sending in money stolen from you to them, in violation of [18 U.S.C. §1956](#).

The higher-ups at the IRS probably know the above, and they certainly aren't going to tell private employers or their underlings the truth, because they aren't going to look a gift horse in the mouth and don't want to surrender their defense of "plausible deniability". They will NEVER tell a thief who is stealing for them that they are stealing, especially if they don't have to assume liability for the consequences of the theft. No one who practices this kind of slavery, deceit, and evil can rightly claim that they are loving their neighbor and once they know they are involved in such deceit, they have a duty to correct it or become an "accessory after the fact" in violation of [18 U.S.C. §3](#). This form of deceit is also the sin most hated by God in the Bible. Below is a famous Bible commentary on [Prov. 11:1](#):

*"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can he expect that his devotion should be accepted; for, 1. **Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God.**"*  
[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

The Bible also says that those who participate in this kind of "commerce" with the government are practicing harlotry and idolatry. The Bible book of Revelations describes a woman called "Babylon the Great Harlot".

*"And I saw a woman sitting on a scarlet beast which was full of names of blasphemy, having seven heads and ten horns. The woman was arrayed in purple and scarlet, and adorned with gold and precious stones and pearls, having in her hand a golden cup full of abominations and the filthiness of her fornication. And on her forehead a name was written:*

**MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH.**

*I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw her, I marveled with great amazement."*  
[[Rev. 17:3-6](#), Bible, NKJV]

This despicable harlot is described below as the "woman who sits on many waters".

*"Come, I will show you the judgment of the great harlot [Babylon the Great Harlot] who sits on many waters, with whom the kings of the earth [politicians and rulers] committed fornication, and the inhabitants of the earth were made drunk [indulged] with the wine of her fornication."*  
[[Rev. 17:1-2](#), Bible, NKJV]

These waters are simply symbolic of a democracy controlled by mobs of atheistic people who are fornicating with the Beast and who have made it their false, man-made god and idol:

*"The waters which you saw, where the harlot sits, are peoples, multitudes, nations, and tongues."*  
[[Rev. 17:15](#), Bible, NKJV]

The Beast is then defined in Rev. 19:19 as "the kings of the earth", which today would be our political rulers:

*"And I saw **the beast, the kings of the earth**, and their armies, gathered together to make war against Him who sat on the horse and against His army."*  
[[Rev. 19:19](#), Bible, NKJV]

Babylon the Great Harlot is "fornicating" with the government by engaging in commerce with it. Black's Law Dictionary defines "commerce" as "intercourse":

1           *"Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or*  
2           *inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the*  
3           *instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it*  
4           *is carried on..."*  
5           *[Black's Law Dictionary, Sixth Edition, p. 269]*

6 If you want your rights back people, you can't pursue government employment in the context of your private job. If you do,  
7 the Bible, not us, says you are a harlot and that you are CONDEMNED to hell!

8           *And I heard another voice from heaven saying, "Come out of her, my people, lest you share in her sins, and lest*  
9           *you receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities. Render*  
10          *to her just as she rendered to you, and repay her double according to her works; in the cup which she has mixed,*  
11          *mix double for her. In the measure that she glorified herself and lived luxuriously, in the same measure give her*  
12          *torment and sorrow; for she says in her heart, 'I sit as queen, and am no widow, and will not see sorrow.'*  
13          *Therefore her plagues will come in one day—death and mourning and famine. And she will be utterly burned*  
14          *with fire, for strong is the Lord God who judges her.*  
15          *[Rev. 18:4-8, Bible, NKJV]*

16 In summary, it ought to be very clear from reading this section then, that:

- 17 1. It is an abuse of the government's taxing power, according to the U.S. Supreme Court, to pay public monies to private
- 18 persons or to use the government's taxing power to transfer wealth between groups of private individuals.
- 19 2. Because of these straight jacket constraints of the use of "public funds" by the government, the government can only
- 20 lawfully make payments or pay "benefits" to persons who have contracted with them to render specific services that are
- 21 authorized by the Constitution to be rendered.
- 22 3. The government had to create an intermediary called the "straw man" that is a public office or agent within the
- 23 government and therefore part of the government that they could pay the "benefit" to in order to circumvent the
- 24 restrictions upon the government from abusing its powers to transfer wealth between private individuals. That "straw
- 25 man" is exhaustively described in :

<i>Proof That There Is a "Straw Man", Form #05.042</i> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
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- 26 4. The straw man is a "public office" within the U.S. government. It is a creation of Congress and an agent and fiduciary
- 27 of the government subject to the statutory control of Congress. It is therefore a public entity and not a private entity
- 28 which the government can therefore lawfully pay public funds to without abusing its taxing powers.
- 29 5. Those who sign up for government contracts, benefits, franchises, or employment agree to become surety for the straw
- 30 man or public office and agree to act in a representative capacity on behalf of a federal corporation in the context of all
- 31 the duties of the office pursuant to Federal Rule of Civil Procedure 17(b).
- 32 6. Because the straw man is a public office, you can't be compelled to occupy the office. You and not the government set
- 33 the compensation or amount of money you are willing to work for in order to consensually occupy the office. If you
- 34 don't think the compensation is adequate, you have the right to refuse to occupy the office by refusing to connect your
- 35 assets to the office using the de facto license number for the office called the Taxpayer Identification Number.

### 36 **6.3 Government can't lawfully maintain records on private parties without violating their**

### 37 **Fourth Amendment Rights**

38 This section will prove that one of the main reasons that the straw man had to be created is so that the government could keep  
39 records about you and use those records to tax and regulate what would otherwise be beyond their reach because private. It  
40 is a violation of the Fourth Amendment to keep public records about private persons but the government has always had the  
41 authority to keep public records about its own officers, employees, and agents.

42 The Fourth Amendment protects your right to privacy. In law, all rights, including your Fourth Amendment rights, are  
43 "property" that cannot be taken from you by the government without violation of due process of law.

44           *Property. That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal*  
45           *sense, an aggregate of rights which are guaranteed and protected by the government. Fulton Light, Heat &*  
46           *Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right*  
47           *and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of*  
48           *a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it. That*  
49           *dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or*  
50           *subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have*



to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.

The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. **It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong.** *Labberton v. General Cas. Co. of America*, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.

Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. *Davis v. Davis*, TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. *Hoffmann v. Kinealy, Mo.*, 389 S.W.2d. 745, 752.

Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission*, 230 Or. 439, 370 P.2d. 694, 697.

Goodwill is property, *Howell v. Bowden*, TexCiv. App., 368 S.W.2d. 842, &18; as is an insurance policy and rights incident thereto, including a right to the proceeds, *Harris v. Harris*, 83 N.M. 441,493 P.2d. 407, 408.

Criminal code. "Property" means anything of value. including real estate, tangible and intangible personal property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See also Property of another, infra. Dusts. Under definition in Restatement, Second, Trusts, Q 2(c), it denotes interest in things and not the things themselves.  
[Black's Law Dictionary, Fifth Edition, p. 1095]

Control over information about you therefore constitutes "property" within the meaning of the Fourth Amendment. The government cannot, therefore, maintain records about you as a private person without invading your privacy and when they do, they need your permission to do so. Consequently, you must become a "public officer" or government agent or "employee" in order for them to lawfully keep records about you, or else they are violating your right to privacy. The right for them to keep records about you or disclose that information beyond that point is therefore an implied condition of your employment contract or the franchise agreement that you consented to. Consistent with this requirement:

1. All Currency Transaction Reports (CTRs), IRS Form 8300 completed by banks in the ordinary course of their business may only lawfully be completed against those that the bank or financial institution has reason to believe are engaging in a "public office" within the government.

- 1.1. The authority for such reports is found in 31 U.S.C. §5331:

[TITLE 31 > SUBTITLE IV > CHAPTER 53 > SUBCHAPTER II > § 5331](#)  
[§ 5331. Reports relating to coins and currency received in nonfinancial trade or business](#)

(a) Coin and Currency Receipts of More Than \$10,000.—Any person—  
(1) who is **engaged in a trade or business**; and  
(2) who, in the course of such trade or business, receives more than \$10,000 in coins or currency in 1 transaction (or 2 or more related transactions), shall file a report described in subsection (b) with respect to such transaction (or related transactions) with the Financial Crimes Enforcement Network at such time and in such manner as the Secretary may, by regulation, prescribe.

- 1.2. A "trade or business" is defined as follows:

Title 31: Money and Finance: Treasury  
[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)  
[Subpart B—Reports Required To Be Made](#)  
[§103.30 Reports relating to currency in excess of \\$10,000 received in a trade or business.](#)

(11) **Trade or business.** The term trade or business has the same meaning as under [section 162 of title 26](#), United States Code.

[26 U.S.C. Sec. 7701\(a\)\(26\)](#)

"The term 'trade or business' includes the performance of the functions of a public office."

1.3. IRS Publication 334 says the following of the requirement for Currency Transaction Reporting:

**"Form 8300.** You must file form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business, if you receive more than \$10,000 in cash in one transaction, or two or more related business transactions. Cash includes U.S. and foreign coin and currency. It also includes certain monetary instruments such as cashier's and traveler's checks and money orders. Cash does not include a check drawn on an individual's personal account (personal check). For more information, see IRS Publication 1544, Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)"

[SOURCE: <http://fanguardian.org/TaxFreedom/Forms/IRS/IRSPub334.pdf>]

1.4. The following regulation identifies when Currency Transaction Reports are Not required:

31 C.F.R. 103.30(d)(2) General

(2) Receipt of currency not in the course of the recipient's trade or business.

*The receipt of currency in excess of \$10,000 by a person other than in the course of the person's trade or business is not reportable under 31 U.S.C. 5331.*

1.5. If you would like a form you can use to give to financial institutions who are filling out Currency Transaction Reports against you when you are NOT in fact engaged in a "trade or business" and therefore a "public office" within the U.S. Government, see:

Demand for Verified Evidence of "Trade or Business" Activity: Currency Transaction Report, Form #04.008  
<http://sedm.org/Forms/FormIndex.htm>

2. The Privacy Act, 5 U.S.C. §552a authorizes the maintenance by the government of records about government "employees" and protects their use and disclosure but says nothing about private persons who are not part of the government.

2.1. The act is found in Title 5 of the U.S. Code, which is entitled "Government Organization and Employees". The act cannot and does not regulate the conduct or rights of private persons.

2.2. The term "individual" about whom the information is maintained is defined as a statutory "citizen of the United States" or permanent resident", both of whom have a domicile on federal territory.

TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES  
PART I - THE AGENCIES GENERALLY  
CHAPTER 5 - ADMINISTRATIVE PROCEDURE  
SUBCHAPTER II - ADMINISTRATIVE PROCEDURE  
Sec. 552a. Records maintained on individuals

(a) Definitions. - For purposes of this section -

(2) the term "individual" means a citizen of the United States or an alien lawfully admitted for permanent residence;

2.3. It does not include anyone domiciled in a state of the Union. Such persons are beyond the legislative reach of Congress, because they are protected by the Fourth Amendment. "citizens and residents of the United States", on the other hand, are domiciled on federal territory and therefore are NOT protected by the Constitution.

"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)]

"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America**, and to vest the legislative

power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights.”  
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

2.4. 5 U.S.C. §552a(b) requires that the government may not maintain the records on an “individual” without the express consent of the individual. Consequently, if the individual does not consent and notifies the agency of the absence of consent, the records must destroy and no longer maintain the records. Every time we correspond with the IRS, we tell them:

2.4.1. That we are not the “citizen” or “resident” named in the Privacy Act because not domiciled on federal territory. Therefore, we are not and cannot be the “individual” named in the Privacy Act and they have no delegated authority to maintain records about us and must destroy any records that they do have.

2.4.2. That they do not have our consent to maintain records and consequently, they must destroy the records pursuant to 5 U.S.C. §552a(b)

The above techniques are implemented in the notice below, which usually forces them to stop their enforcement action because we are then clearly beyond their jurisdiction:

Wrong Party Notice, Form #07.105  
<http://sedm.org/Forms/FormIndex.htm>

3. There is no statute authorizing requiring the disclosure of information about those who are private persons and not officers, agents, or instrumentalities of the government or in receipt of public funds.

The government can, however, maintain records on its own creations, such as its own employees, officers, agents, instrumentalities, federal corporations, and federal franchises, and it can also lawfully impose record-keeping requirements upon these entities as well as a matter of public policy. It can also compel the disclosure of information from such instrumentalities and no Fifth Amendment privilege may be used to resist such compulsion.

“Incorporated [e.g. PUBLIC] banks, like other organizations, have no privilege against compulsory self-incrimination, e.g., [Hale v. Henkel](#), 201 U.S. 43, 74-75, 26 S.Ct. 370, 378-379, 50 L.Ed. 652 (1906); [Wilson v. United States](#), 221 U.S. 361, 382-384, 31 S.Ct. 538, 545-546, 55 L.Ed. 771 (1911); [United States v. White](#), 322 U.S. 694, 699, 64 S.Ct. 1248, 1251, 88 L.Ed. 1542 (1944). Since a party incriminated by evidence produced by a third party sustains no violation of his own Fifth Amendment rights, [Johnson v. United States](#), 228 U.S. 457, 458, 33 S.Ct. 572, 57 L.Ed. 919 (1913); [Couch v. United States](#), 409 U.S., at 328, 93 S.Ct., at 615, the depositor plaintiffs here present no meritorious Fifth Amendment challenge to the recordkeeping requirements.”  
[[California Bankers Ass’n v. Shultz](#), [416 U.S. 21, 55, 94 S.Ct. 1494](#) (U.S.Cal. 1974)]

The above considerations, for instance, explain why the U.S. Supreme Court upheld the legality of the Bank Secrecy Act in the case of [California Bankers Ass’n v. Shultz](#), [416 U.S. 21, 94 S.Ct. 1494](#) (U.S.Cal. 1974). That act required FDIC-insured banks to maintain copies of canceled checks against their customers. The act, ironically, was enacted to combat tax avoidance by “taxpayers” who were employing foreign bank accounts. Recall that all “taxpayers” are “public officers” within the government by virtue of participating in the “trade or business” franchise that is the main subject of Internal Revenue Code, Subtitle A:

‘One of the most damaging effects of an American’s use of secret foreign financial facilities is its undermining of the fairness of our tax laws. Secret foreign financial facilities, particularly in Switzerland, are available only to the wealthy. To open a secret Swiss account normally requires a substantial deposit, but such an account offers a convenient means of evading U.S. taxes. In these days when the citizens of this country are crying out for tax reform and relief, it is grossly unfair to leave the secret foreign bank account open as a convenient avenue of tax evasion. The former U.S. Attorney for the Southern District of New York has characterized the secret foreign bank account as the largest single tax loophole permitted by American law.’ U.S.Code Cong. & Admin.News 1970, p. 4397.  
[[California Bankers Ass’n v. Shultz](#), [416 U.S. 21, 29, 94 S.Ct. 1494](#) (U.S.Cal. 1974)]

So in effect what the Bank Secrecy Act did was force banks to become agents and spies of the government intruding on the privacy of depositors:

“We proceed then to consider the initial contention of the bank plaintiffs that the recordkeeping requirements imposed by the Secretary’s regulations under the authority of Title I deprive the banks of due process by imposing unreasonable burdens upon them, and by seeking to make the banks the agents of the Government in surveillance of its citizens.”  
[[California Bankers Ass’n v. Shultz](#), [416 U.S. 21, 29, 94 S.Ct. 1494](#) (U.S.Cal. 1974)]

1 In order to help the government collect more taxes, the government abused the leverage it had over the banks through the  
2 FDIC insurance franchise to impose the duties of the Bank Secrecy Act upon them without compensation. In other words,  
3 compliance with the Bank Secrecy Act became one form of “consideration” that the banks had to pay for the “privilege” of  
4 being FDIC insured. The FDIC franchise makes banks “agents” of the government. See 31 C.F.R. §202.2:

5 TITLE 31--MONEY AND FINANCE: TREASURY  
6 CHAPTER II--FISCAL SERVICE, DEPARTMENT OF THE TREASURY  
7 PART 202\_DEPOSITARIES AND FINANCIAL AGENTS OF THE FEDERAL GOVERNMENT \1\  
8 Sec. 202.2 Designations.

9 **(a) Financial institutions of the following classes are designated as Depositaries and Financial Agents of the**  
10 **Government** if they meet the eligibility requirements stated in paragraph (b) of this section:

11 (1) Financial institutions insured by the Federal Deposit Insurance Corporation.

12 (2) Credit unions insured by the National Credit Union Administration.

13 (3) Banks, savings banks, savings and loan, building and loan, and homestead associations, credit unions  
14 created under the laws of any State, the deposits or accounts of which are insured by a State or agency thereof  
15 or by a corporation chartered by a State for the sole purpose of insuring deposits or accounts of such financial  
16 institutions, United States branches of foreign banking corporations authorized by the State in which they are  
17 located to transact commercial banking business, and Federal branches of foreign banking corporations, the  
18 establishment of which has been approved by the Comptroller of the Currency.

19 (b) In order to be eligible for designation, a financial institution is required to possess, under its charter and the  
20 regulations issued by its chartering authority, either general or specific authority to perform the services outlined  
21 in Sec. 202.3(b). A financial institution is required also to possess the authority to pledge collateral to secure  
22 public funds.

23 [44 F.R. 53066, Sept. 11, 1979, as amended at 46 F.R. 28152, May 26, 1981; 62 F.R. 45521, Aug. 27, 1997]

24 Once the banks sign up for FDIC insurance, then they become statutory “persons” within the meaning of federal law and  
25 thereby become liable for all the regulations that go with being such a “public officer” and agent of the government, including  
26 the requirement to comply with the Bank Secrecy Act. This was recognized by the Supreme Court when it held the following.  
27 Notice that they say that they didn’t have to address the matter of due process violation because all the banks were  
28 participating in the FDIC insurance franchise. Those that weren’t participating would be “private banks”, while all those that  
29 were participating essentially became “public officers” within the government who therefore forfeited their constitutional  
30 protections in exchange for privileges:

31 **“The bank plaintiffs somewhat halfheartedly argue, on the basis of the costs which they estimate will be**  
32 **incurred by the banking industry in complying with the Secretary's recordkeeping requirements, that this cost**  
33 **burden alone deprives them of due process of law.** They cite no cases for this proposition, and it does not warrant  
34 extended treatment. **In its complaint filed in the District Court, plaintiff Security National Bank asserted that**  
35 **it was an ‘insured’ national bank; to the extent that Congress has acted to require records on the part of banks**  
36 **insured by the Federal Deposit Insurance Corporation, or of financial institutions insured under the National**  
37 **Housing Act, Congress is simply imposing a condition on the spending of public funds.** See, e.g., **Steward**  
38 **Machine Co. v. Davis, 301 U.S. 548, 57 S.Ct. 883, 81 L.Ed. 1279 (1937); Helvering v. Davis, 301 U.S. 619, 57**  
39 **S.Ct. 904, 81 L.Ed. 1307 (1937).** **Since there was no allegation in the complaints filed in the District Court, and**  
40 **since it is not contended here that any bank plaintiff is not covered by FDIC or Housing Act insurance, it is**  
41 **unnecessary to consider what questions would arise had Congress relied solely upon its power over interstate**  
42 **commerce to impose the recordkeeping requirements.** The cost burdens imposed on the banks by the  
43 recordkeeping requirements are far from unreasonable, and we hold that such burdens do not deny the banks due  
44 process of law.<sup>FN22</sup>

45 <sup>FN22.</sup> The only figures in the record as to the cost burden placed on the banks by the recordkeeping requirements  
46 show that the Bank of America, one of the largest banks in the United States, with 997 branches, \$29 billion in  
47 deposits, and a net income in excess of \$178 million (Moody's Bank and Finance Manual 633-636 (1972)),  
48 expended \$392,000 in 1971, including start-up costs, to comply with the microfilming requirements of Title I of  
49 the Act. Affidavit of William Ehler, App. 24-25. The hearings before the House Committee on Banking and  
50 Currency indicated that the cost of making microfilm copies of checks ranged from 1 1/2 mills per check for small  
51 banks down to about 1/2 mill or less for large banks. See House Hearings, supra, n. 1, at 341, 354-356;  
52 **H.Rep.No.91-975**, supra, at 11. The House Report further indicates that the legislation was not expected to  
53 significantly increase the costs of the banks involved since it was found that many banks already followed the  
54 practice of maintaining the records contemplated by the legislation.

55 [California Bankers Ass'n v. Shultz, **416 U.S. 21, 29, 94 S.Ct. 1494** (U.S. Cal. 1974)]

Consequently, by participating in a government FDIC insurance franchise, the banks become agents and officers of the government, and the legal “person” created by that agency then became a subject of legislation later used to destroy the privacy of depositors and turn the banks literally into SPIES for the government without compensation.

If may also interest you that many banks were FORCED to become FDIC insured or to become so-called “Federal Reserve Banks” subject to government regulation. The Automated Clearing House (ACH) which clears interstate and international bank transactions is controlled by the Federal Reserve. When banks want to remain private and boycott either FDIC insurance or becoming a Federal Reserve Bank, they are maliciously told by the Federal Reserve that NONE of their financial transactions will be cleared, leaving them unable to function in the commercial marketplace. Hence, the power to literally destroy PRIVATE banks lies in the hand of the Federal Reserve, and this very power and the MAFIA extortion it represents, is the main reason why any bank would become a Federal Reserve bank or “public officer” straw man subject to federal law to begin with. This same tactic was used in the FACTA Act (Pub. L. 108-159, 111 Stat. 1952) against foreign or international banks. They were told that their transactions would not be cleared unless they FORCED their American depositors to become “U.S. persons” and fill out a W-9. More mafia extortion. If you don’t believe us, ask your banker.

All of this was done by the government as a method to expand its tax revenues still further to private persons who would otherwise be beyond its reach. In effect, it was a conspiracy against the private right to privacy in the name of the almighty tax dollar. The ultimate consequence would also cause many private depositors ultimately to become unlawfully connected to the government “trade or business” franchise by those filling out Currency Transaction Reports against depositors who are not actually engaged in a public office in the U.S. government. We don’t have any facts to back up the proposition below, but we’ll bet dollars to donuts also based on the case above that:

1. There have been more than a few banks in the past who were not FDIC insured and who have probably resented having the Bank Secrecy Act requirements enforced upon them without compensation. More than a few of these banks, we’ll bet, have probably litigated to defend their right NOT to comply with the Bank Secrecy Act just as the California Bankers Association did above.
2. Some subset of these banks at some time in the past have petitioned all the way up to the Supreme Court to have their right NOT to comply with the Bank Secrecy Act protected because they were not in receipt of any consideration to do so.
3. The U.S. Supreme Court and/or lower courts have probably colluded to deny all the appeals of these banks who have sought to enjoin government enforcement actions to compel them without consideration or compensation to comply with the Bank Secrecy Act. The reason they did this is that they don’t want to let the word get out that banks that don’t participate in federal franchises don’t have to obey ANY federal law. That would be disastrous for the expansion of the IRS fraud documented in the Great IRS Hoax, Form #11.302 book, and you know the government is never going to let the plunder and flow of laundered money shrink from this royal SCAM. That scam is documented below:

Great IRS Hoax, Form #11.302  
<http://sedm.org/Forms/FormIndex.htm>

Based on the analysis in this section, we can plainly and clearly see that:

1. The government had to create the straw man, who is a franchisee and an office within the government, in order to be able to invade the privacy and activities of private persons who are otherwise beyond their legislative reach.
2. Those who partake in federal franchises such as FDIC insurance become officers and agents of the government who can lawfully have duties imposed by law upon them without compensation, such as the requirement to become a spy for the government within the Bank Secrecy Act. Such duties are not a violation of due process of law or slavery because the performance of said duties amounts to the “consideration” incident to a government franchise that they are participating in.
3. Those who do business with others participating in government franchises, such as “national banks” participating in FDIC insurance franchises, may at times unwittingly surrender their right to privacy. In the California Bankers case above, that meant the bank depositors lost their privacy because they were indirect beneficiaries of the FDIC insurance franchise. Loss of privacy, therefore, became the consideration that depositors paid for the “privilege” of having their deposits protected by FDIC insurance. That loss of privacy consisted of:
  - 3.1. Having usually FALSE Currency Transaction Reports (CTRs), IRS Form 8300 filed against them by ignorant bank employees who have not been educated on what a “trade or business” is.
  - 3.2. Having their personal checks photocopied and microfilmed and later being subject to legal discovery and for use in criminal prosecutions of depositors.
4. If you want privacy, then you:



- 4.1. Can't participate in government franchises
- 4.2. Can't do business with those who participate in government franchises.
- 4.3. Must surrender all rights to receive any benefit from such things as government insurance.
- 4.4. Must educate bank clerks that you are not engaged in the "trade or business" franchise and therefore may not lawfully become the subject of Currency Transaction Reports (CTRs), IRS Form 8300. See:

[Demand for Verified Evidence of "Trade or Business" Activity: Currency Transaction Report, Form #04.008](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

## **6.4 Government can't lawfully use, benefit from, or tax your private property without your consent**

The essence of what it means to own "property" is the right to exclude all others from using or benefitting from it. Note the emphasis of the word "exclusive" in the legal definition of property below:

*Property. That which is peculiar or proper to any person; that **which belongs exclusively to one**. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. *Fulton Light, Heat & Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, ownership; the **unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it**. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. **The exclusive right of possessing, enjoying, and disposing of a thing**. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.*

*The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. **It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong**. *Labberton v. General Cas. Co. of America*, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.*

*Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. *Davis v. Davis*. TexCiv.App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. *Hoffmann v. Kinealy, Mo.*, 389 S.W.2d. 745, 752.*

*Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission*, 230 Or. 439, 370 P.2d. 694, 697.*

*Goodwill is property, *Howell v. Bowden*, TexCiv. App., 368 S.W.2d. 842, &18; as is an insurance policy and rights incident thereto, including a right to the proceeds, *Harris v. Harris*, 83 N.M. 441,493 P.2d. 407, 408.*

*Criminal code. "Property" means anything of value, including real estate, tangible and intangible personal property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See also Property of another, infra. Dusts. Under definition in Restatement, Second, Trusts, Q 2(c), it denotes interest in things and not the things themselves.*  
*[Black's Law Dictionary, Fifth Edition, p. 1095]*

The U.S. Supreme Court also agrees that the essence of the "property" right is the RIGHT TO EXCLUDE others from using or benefitting from the use of the property:

*"We have repeatedly held that, as to property reserved by its owner for private use, 'the right to exclude [others is] one of the most essential sticks in the bundle of rights that are commonly characterized as property.' "*  
*Loretto v. Teleprompter Manhattan CATV Corp.*, 458 U.S. 419, 433 (1982), quoting *Kaiser Aetna v. United States*, 444 U.S. 164, 176 (1979). "  
*[Nollan v. California Coastal Comm'n*, 483 U.S. 825 (1987)]

*"In this case, we hold that the 'right to exclude,' so universally held to be a fundamental element of the property right,<sup>[11]</sup> falls within this category of interests that the Government cannot take without compensation."*

[Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

[11] See, e. g., United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude others from enjoying it." International News Service v. Associated Press, 248 U.S. 215, 250 (1918) (dissenting opinion).

The right to exclude others from using one's property extends to EVERY other legal "person", whether artificial or natural, and certainly includes the government itself as a legal "person". The whole notion of a free government is equal protection.

"No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S.Sup.Ct. 1064, 1071: 'When we consider the nature and the 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.' The first official action of this nation declared the foundation of government in these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of happiness.' While such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases referenced must be had to the organic law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence. No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government."

[Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]

The implication of equal protection is that no group of men called "government" can have any more rights than a single human being because all of its rights are delegated from human beings.

"Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government, through the domain of jurisdiction merely Federal, to recognize to be property.

"And this principle follows from the structure of the respective Governments, State and Federal, and their reciprocal relations. They are different agents and trustees of the people of the several States, appointed with different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions, are mutually obligatory."

[Dred Scott v. Sandford, 60 U.S. 393 (1857)]

"It is again to antagonize Chief Justice Marshall, when he said: 'The government of the Union, then (whatever may be the influence of this fact on the case), is emphatically and truly a government of the people. In form and in substance it emanates from them. Its powers are granted by them, and are to be exercised directly on them and for their benefit. This government is acknowledged by all to be one of enumerated powers.' 4 Wheat. 404, 4 L. ed. 601."

[Downes v. Bidwell, 182 U.S. 244 (1901) ]

"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)]

"The Government of the United States is one of delegated powers alone. Its authority is defined and limited by the Constitution. All powers not granted to it by that instrument are reserved to the States or the people."

[United States v. Cruikshank, 92 U.S. 542 (1875)]

If you have a right to exclude all other human beings from using your property, then certainly you also have the right to exclude all creations of human beings, including foreign corporations called "government" from also using or benefitting from your private property. We the People cannot delegate authority to a group of men called "government" that they themselves do not have:

*Nemo dat qui non habet. No one can give who does not possess. Jenk. Cent. 250.*

*Nemo plus juris ad alienum transfere potest, quam ispe habent. One cannot transfer to another a right which he has not. Dig. 50, 17, 54; 10 Pet. 161, 175.*

1 *Nemo potest facere per alium quod per S.E. non potest. No one can do that by another which he cannot do by*  
2 *himself.*

3 *Qui per alium facit per seipsum facere videtur. He who does anything through another, is considered as doing it*  
4 *himself. Co. Litt. 258.*

5 *Quicquid acquiritur servo, acquiritur domino. Whatever is acquired by the servant, is acquired for the master.*  
6 *15 Bin. Ab. 327.*

7 *Quod per me non possum, nec per alium. What I cannot do in person, I cannot do by proxy [the Constitution]. 4*  
8 *Co. 24.*

9 *What a man cannot transfer, he cannot bind by articles [the Constitution].*  
10 *[Bouvier's Maxims of Law, 1856]*

11 Consequently, implicit in the right of owning and therefore controlling "property" is the right to exclude the government from  
12 taxing or benefitting from it or regulating its use. The only way the government can lawfully acquire a right over your private  
13 property without just compensation mandated by the Fifth Amendment to the Constitution is therefore for you to consent to  
14 their use of it by:

- 15 1. Donating it to a public use. This includes applying for a license or participating in a franchise in which you donate  
16 property connected to the franchise to a public use, such as by connecting it with the franchise license number, the  
17 Taxpayer Identification Number, or Social Security Number. . . OR  
18 2. Using the property to hurt the equal rights of others.

19 The above are confirmed by the following:

20 *"Men are endowed by their Creator with certain unalienable rights, 'life, liberty, and the pursuit of happiness,'*  
21 *and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a***  
22 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it***  
23 ***to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, **that*****  
24 ***if he devotes it to a public use [by associating it with a franchise or "public***  
25 ***right" using a de facto license number], he gives to the public a right to***  
26 ***control that use; and third, that whenever the public needs require, the public may take it upon***  
27 ***payment of due compensation.***  
28 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

29 Therefore, if you didn't use your property to hurt someone, the only way the government can lawfully reach and tax your  
30 private "property" is to fool you into consenting to donate it to a public use, a public purpose, or a public office by:

- 31 1. Compelling you to participate in government franchises that make you into a public officer. Example: Driver's license  
32 and laws that punish people for driving without a license.  
33 2. Tricking you into representing a public office in the government by indicting or enforcing against the public officer and  
34 pretending that you are such an officer until you rebut them.  
35 3. Forcing you to connect the property to franchises using compelled government identification numbers.

36 The above donation process usually happens through omission rather than commission, usually through implied rather than  
37 express consent as part of a franchise agreement structured as an adhesion contract:

38 *CONTRACT. [ . . . ] An implied contract is one not created or evidenced by the explicit agreement of the parties,*  
39 *but inferred by the law, as a matter of reason and justice from their acts or conduct, the circumstances*  
40 *surrounding the transaction making it a reasonable, or even a necessary, assumption that a contract existed*  
41 *between them by tacit understanding. Miller's Appeal, 100 Pa. 568, 45 Am.Rep. 394; Landon v. Kansas City Gas*  
42 *Co., C.C.A.Kan., 10 F.2d. 263, 266; Caldwell v. Missouri State Life Ins. Co., 230 S.W. 566, 568, 148 Ark. 474;*  
43 *Cameron, to Use of Cameron v. Eynon, 332 Pa. 529, 3 A.2d. 423, 424; American La. France Fire Engine Co., to*  
44 *Use of American La. France & Foamite Industries, v. Borough of Shenandoah, C.C.A.Pa., 115 F.2d. 886, 867.*

45 *Implied contracts are sometimes subdivided into those "implied in fact" and those "implied in law," the former*  
46 *being covered by the definition just given, while the latter are obligations imposed upon a person by the law, not*  
47 *in pursuance of his intention and agreement, either expressed or implied, but even against his will and design,*  
48 *because the circumstances between the parties are such as to render it just that the one should have a right, and*

the other a corresponding liability, similar to those which would arise from a contract between them. This kind of obligation therefore rests on the principle that whatsoever it is certain a man ought to do that the law will suppose him to have promised to do. And hence it is said that, while the liability of a party to an express contract arises directly from the contract, it is just the reverse in the case of a contract "implied in law," the contract there being Implied or arising from the liability. *Bliss v. Hoy*, 70 Vt. 534, 41 A. 1026; *Kellum v. Browning's Adm'r.*, 231 Ky. 308, 21 S.W.2d. 459, 465. But obligations of this kind are not properly contracts at all, and should not be so denominated. *There can be no true contract without a mutual and concurrent intention of the parties. Such obligations are more properly described as "quasi contracts."* *Union Life Ins. Co. v. Glasscock*, 270 Ky. 750, 110 S.W.2d. 681, 686, 114 A.L.R. 373.  
[*Black's Law Dictionary, Fourth Edition, p. 395*]

**"Adhesion contract.** Standardized contract form offered to consumers of [government] goods and services on essentially "take it or leave it" basis without affording consumer realistic opportunity to bargain and under such conditions that consumer cannot obtain desired product or services except by acquiescing in form contract. Distinctive features of adhesion contract is that weaker party has no realistic choice as to its terms. *Cubic Corp. v. Marty*, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833; *Standard Oil Co. of Calif. v. Perkins*, C.A.Or., 347 F.2d. 379, 383. Recognizing that these contracts are not the result of traditionally "bargained" contracts, the trend is to relieve parties from onerous conditions imposed by such contracts. However, not every such contract is unconscionable. *Lechmere Tire and Sales Co. v. Burwick*, 360 Mass. 718, 720, 721, 277 N.E.2d. 503."  
[*Black's Law Dictionary, Sixth Edition, p. 40*]

Adhesion contracts have only come into vogue in the last century because of the corporatization of America and the monopolistic power that these large corporations have over the economy. If we didn't have such large, government-sanctioned, corporate monopolies within specific segments of our economy, the sovereign People would have enough choice that they would never knowingly consent to an "adhesion contract" because they could entertain other competitive options. This concept of monopolistic coercion of the public also applies to the federal government. 28 U.S.C. §3002(15)(A) identifies the "United States" government as a "corporation". It also happens to be the largest corporation in the world which has a virtual monopoly in certain market segments. It has abused this monopolistic power to coerce people into complying with what amounts to an "invisible adhesion contract" called the Internal Revenue Code. What makes this particular contract "invisible" is the fact that our public servants positively refuse to help you or notify you of precisely what activity or action makes you a party to this private contract. They do this because they don't want anyone escaping their control so that everyone will be trapped in their usurping spider web of tyranny, lies, and deceit. Hence, we had to write this memorandum so you would understand all the nuances of this invisible contract and thus make an informed choice about whether you wish to be a party to it. In response to publishing the terms of this "stealth contract" within our book, the government has repeatedly harassed, threatened, and persecuted us in an effort to keep the truth away from public view. Section 4.3.2 of the Great IRS Hoax, Form #11.302 reveals some of the many devious ways that dishonest and evil public servants attempt to conceal, avoid, or hide the requirement for consent in their interactions with the public. If you haven't read that section, then we recommend going back and doing so now before you proceed further.

On the subject of "invisible adhesion contracts", you might want to visit the Family Guardian website and read a fascinating series of articles by George Mercier on the subject at:

Invisible Contracts, George Mercier

<https://famguardian.org/Publications/InvisibleContracts/InvisibleContracts.htm>

It is a maxim of law that you can only lose your rights or property through your voluntary consent:

*Quod meum est sine me auferri non potest.*

*What is mine cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent Domain.*

*Id quod nostrum est, sine facto nostro ad alium transferi non potest.*

*What belongs to us cannot be transferred to another without our consent. Dig. 50, 17, 11. But this must be understood with this qualification, that the government may take property for public use, paying the owner its value. The title to property may also be acquired, with the consent of the owner, by a judgment of a competent tribunal.*

[*Bouvier's Maxims of Law*, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

It is also a maxim of law that you cannot be compelled to surrender your rights and that anything you consent to under the influence of duress is not law and creates no obligation on your part:

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

*Non videtur consensum retinuisse si quis ex praescripto minantis aliquid immutavit.*  
He does not appear to have retained his consent, if he have changed anything through the means of a party threatening. Bacon's Max. Reg. 33.  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://fanguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

Furthermore, those who have consented voluntarily, even if misinformed or uninformed at the time of the consent, have no standing in court to sue for an injury:

*Voluntati non fit injuria.*  
He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

*Consensus tollit errorem.*  
Consent removes or obviates a mistake. Co. Litt. 126.

*Melius est omnia mala pati quam malo concentire.*  
It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

*Nemo videtur fraudare eos qui sciunt, et consentiunt.*  
One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.

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

Once the government has fraudulently procured your consent through unlawful duress indicated earlier, then they can claim you have no right to sue them for an injury and in effect, you have indemnified them from any liability for their injurious actions.

Governments can only tax what they physically possess and control. Possession, in turn, can only be created by the consent of the original owner that conveyed the property to them. The only way the government can “possess” a thing is to bring it within the control of a public officer.

“All the powers of the government must be carried into operation by individual agency, either through the medium of public officers, or contracts made with individuals.”  
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

The essence of what it means to be a “public officer”, in fact, is to possess property of the government.

**“Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, **with Independent power to control the property of the public,** or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.”  
[Black's Law Dictionary, Fourth Edition, p. 1235]

## **7 Public Office and Public Interest: The Straw Man's Clothes**

In the following subsections, we will show that:

1. The straw man's clothes consist of public office and public interest. We call these two things collectively “public rights”.



2. The method of creating the “clothes” is to enact civil franchise statutes. More specifically, the straw man is created usually in the “definitions” section of the statutes and the “public rights” attributed to it elsewhere in those same statutes are the “clothes”.
3. The fact that the clothes are the civil statutes is the reason why actions in civil court are called “Law SUITS”. The straw man’s “clothes” are the “SUIT” and those who don’t come to court properly dressed in their “SUIT” will be ejected for violating the judicial “dress code”. In federal court, this “dress code” is called “Article III standing”.

## 7.1 How the straw man is created and gets his “clothes”

A very important concept to understand is where the government gets the authority to create the straw man and put on his clothes. The case below explains where this authority comes from:

*“This brings us to inquire as to the principles upon which this power of regulation rests, in order that we may determine what is within and what without its operative effect. Looking, then, to the common law, from whence came the right which the Constitution protects, we find that when private property is "affected with a public interest, it ceases to be juris privati only." This was said by Lord Chief Justice Hale more than two hundred years ago, in his treatise De Portibus Maris, 1 Harg. Law Tracts, 78, and has been accepted without objection as an essential element in the law of property ever since. Property does become clothed with a public interest when used in a manner to make it of public consequence, and affect the community at large. When, therefore, one devotes his property to a use in which the public has an interest, he, in effect, grants to the public an interest in that use, and must submit to be controlled by the public for the common good, to the extent of the interest he has thus created. He may withdraw his grant by discontinuing the use; but, so long as he maintains the use, he must submit to the control.”*

[Munn v. Illinois, 94 U.S. 113 (1876)]

Therefore, the straw man’s “clothing” is “a public interest” and he cannot exist without clothing. There is no such thing as a “naked straw man”. That “public interest” is also called a “franchise”:

*“Is it a franchise? A franchise is said to be a right reserved to the people by the constitution, as the elective franchise. Again, it is said to be a privilege conferred by grant from government, and vested in one or more individuals, as a public office. Corporations, or bodies politic are the most usual franchises known to our laws.”*

[People v. Ridgley, 21 Ill. 65, 1859 W.L. 6687, 11 Peck 65 (Ill., 1859)]

Here is an example of this phenomenon from the vehicle code of one state, in which they recognize travelling WITH A “MOTOR VEHICLE” as an activity infected with “the public interest”:

### *Hawaii Revised Statutes Title 15: Transportation and Utilities*

***§271-1 Declaration of policy.** The legislature of this State recognizes and declares that the transportation of persons and of property, for commercial purposes, over the public highways of this State constitutes a business affected with the public interest. It is intended by this chapter to provide for fair and impartial regulation of such transportation in the interest of preserving for the public the full benefit and use of the highways consistent with the public safety and the needs of commerce; to promote safe, adequate, economical, and efficient service and foster sound economic conditions in transportation and among the several carriers, to encourage the establishment and maintenance of reasonable rates and charges for transportation and related accessorial service, without unjust discrimination, undue preference or advantage, or unfair or destructive competitive practices. This chapter shall be administered and enforced with a view to carrying out the above declaration of policy. [L 1961, c 121, pt. of §2; Supp. §106C-1; HRS §271-1]*

[SOURCE: <http://law.justia.com/codes/hawaii/2010/division1/title15/chapter271/271-1/>]

Next, we must consider more carefully WHAT constitutes a “public interest”. “Public interest”, “public use”, and “public property” are synonymous. When we discuss a “public interest”, we are really talking about HOW “public property” and “public rights” are created. Governments are created to PROTECT people’s PRIVATE property from harm by their neighbors. If they are a de jure government, they will provide that protection WITHOUT making the party protected or the property protected into public property. The origin of a “public interest” therefore is the right of people to defend the EQUAL PRIVATE RIGHTS of all from injury by another. This was revealed when the U.S. Supreme Court held the following:

*“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit [e.g. SOCIAL*

1                    SECURITY, Medicare, and every other public “benefit”]; second, that if he devotes it to a public use, he gives  
2                    to the public a right to control that use; and third, that whenever the public needs require, the public may take  
3                    it upon payment of due compensation.”  
4                    [Budd v. People of State of New York, 143 U.S. 517 (1892) ]

5                    The above rules are summarized below:  
6

**Table 2: Rules for converting private property to a public use or a public office**

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “eminent domain”.	No

Therefore, that which starts out as PRIVATE property only becomes PUBLIC property in one of two ways:

1. **With Consent of the Owner (Item 4 above):** The owner CONSENTS to donate it to a public use.
2. **Without Consent of the Owner:**
  - 2.1. The government exercises eminent domain and compensates the owner (Item 5 above).
  - 2.2. The owner uses his property to injury another (Item 2). If that injury is a crime, then not only can the government take the property used to inflict the injury away from the owner, but the owner himself becomes at least temporary PUBLIC property that is warehoused in a government building called a “jail”.

Conspicuously absent from a “public interest” in the definition of PRIVATE property is the right of the government to take a person’s property to provide a benefit of another (Item 3 above). By this we mean the abuse of the government’s taxing power to transfer wealth or implement any kind of franchise or benefit such as Social Security:

*“The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of **McCulloch v. Md., 4 Wheat. 431**, that the power to tax is the power to destroy. A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other banks than the National Banks, drove out of existence every \*state bank of circulation within a year or two after its passage. This power can be readily employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.*

**To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.**

**Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.**

Coulter, J., in *Northern Liberties v. St. John’s Church*, 13 Pa.St. 104 says, very forcibly, ‘I think the common mind has everywhere taken in the understanding that **taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.**’ See, also *Pray v. Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra.”  
[\[Loan Association v. Topeka, 20 Wall. 655 \(1874\)\]](#)

1 "A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the  
2 support of the government. The word has never thought to connote the expropriation of money from one group  
3 for the benefit of another."  
4 [[U.S. v. Butler, 297 U.S. 1 \(1936\)](#)]

5 Therefore, if the government insists on a right to regulate the use of your PRIVATE property or take your property from you  
6 without your consent and without compensation, they have the burden of showing that you are INJURING a specific, real,  
7 flesh and blood other person with it. If they can't meet that burden of proof, the property is not "clothed with a public  
8 interest", which is another way of saying that:

- 9 1. The straw man does not exist.
- 10 2. The straw man has no clothes and has to hide because he's naked.

11 Lastly, an important method of "donating otherwise PRIVATE property to a public use" and a "public interest" is  
12 CONTRACTING with the government. For instance, if you sign and submit an IRS Form W-4, you are contracting with the  
13 government because the regulations identify the form as an AGREEMENT. You are consenting to become a statutory  
14 government/public "employee" by signing and submitting the form.

15 Title 26: Internal Revenue  
16 [PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)  
17 [Subpart E—Collection of Income Tax at Source](#)  
18 [Sec. 31.3402\(p\)-1 Voluntary withholding agreements.](#)

19 (a) In general.

20 An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding  
21 of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December  
22 31, 1970. An agreement may be entered into under this section only with respect to amounts which are  
23 includible in the gross income of the employee under section 61, and must be applicable to all such amounts  
24 paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p)  
25 shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-  
26 1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible  
27 rollover distributions within the meaning of section 402.

28 (b) Form and duration of agreement

29 (2) An agreement under section 3402 (p) shall be effective for such period as the employer and employee mutually  
30 agree upon. However, either the employer or the employee may terminate the agreement prior to the end of  
31 such period by furnishing a signed written notice to the other. Unless the employer and employee agree to an  
32 earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of  
33 which the agreement is in effect which is made on or after the first "status determination date" (January 1, May  
34 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is furnished.  
35 If the employee executes a new Form W-4, the request upon which an agreement under section 3402 (p) is based  
36 shall be attached to, and constitute a part of, such new Form W-4.

37  
38 [26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

39 (a) In general.

40 Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations  
41 thereunder, the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect  
42 to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter  
43 to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-  
44 3).

45 (b) Remuneration for services.

46 (1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this  
47 section include any remuneration for services performed by an employee for an employer which, without  
48 regard to this section, does not constitute wages under section 3401(a). For example, remuneration for services  
49 performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically  
50 excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to

which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and 31.3401(d)-1 for the definitions of “employee” and “employer”.

You can only earn statutory “wages” by signing a contract to become a public officer and statutory “employee” (per 26 U.S.C. §3401(c) and 5 U.S.C. §2105(a)) in the government. If you don’t want to consent to work for Uncle for free and instead want to maintain your status as a nonresident transient foreigner who does not contract with Uncle and is not a statutory “person” under federal law, then you have to follow the instructions in the following:

About IRS Form W-8BEN, Form #04.202

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

DIRECT LINK: <http://sedm.org/compliant-member-only-forms/about-irs-form-w-8ben-form-04-002/>

Anyone who either FORCES you to sign and submit an IRS Form W-4 as a condition of going to work for them or says they won’t accept a correctly completed IRS Form W-8BEN is COMPELLING you to contract with the government and committing a tort. They are also compelling you to engage in the crime of unlawfully impersonating a public officer in violation of 18 U.S.C. §912. If you would like to learn more about this fascinating subject, see:

Federal and State Tax Withholding Options for Private Employers, Form #9.001

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

## 7.2 The “straw man” is a public office and a “fiction of law”

The U.S. Supreme Court acknowledged that a frequent source of unconstitutional activity by government actors is to create fictitious offices when it held:

*“An unconstitutional act is not a law; it confers no rights; it imposes no duties; it affords no protection; **it creates no office**; it is in legal contemplation, as inoperative as though it had never been passed.”*  
[Norton v. Shelby County, [118 U.S. 425](#) (1885)]

An unlawfully created public office is sometimes called a “fiction of law”. All those engaged in franchises are public officers in the government. The fictitious public office and/or “trade or business” (26 U.S.C. §7701(a)(26)) to which all the government’s enforcement rights attach is also called a “fiction of law” by some judges. Here is the definition:

***“Fiction of law.** An assumption or supposition of law that something which is or may be false is true, or that a state of facts exists which has never really taken place. **An assumption [PRESUMPTION], for purposes of justice, of a fact that does not or may not exist. A rule of law which assumes as true, and will not allow to be disproved, something which is false,** but not impossible. Ryan v. Motor Credit Co., 30 N.J.Eq. 531, 23 A.2d. 607, 621. These assumptions are of an innocent or even beneficial character, and are made for the advancement of the ends of justice. They secure this end chiefly by the extension of procedure from cases to which it is applicable to other cases to which it is not strictly applicable, the ground of inapplicability being some difference of an immaterial character. See also Legal fiction.”*  
[Black’s Law Dictionary, Sixth Edition, p. 623]

The key elements of all fictions of law from the above are:

1. A PRESUMPTION of the existence or truth of an otherwise nonexistent thing.
2. The presumptions are of an INNOCENT or BENEFICIAL character to ALL parties concerned, not just ONE party.
3. The presumptions are made for the advancement of the ends of justice, which is legally defined as the right to be LEFT ALONE by EVERYONE, including the government.
4. All of the above goals are satisfied against BOTH parties to the dispute, not just the government. Otherwise, the constitutional requirement for equal protection and equal treatment has been transgressed.

The fictitious public office that forms the heart of the modern SCAM income tax clearly does not satisfy the elements of being a “fiction of law” because:

1. All presumptions that violate due process of law or result in an injury to EITHER party affected by the presumption are unconstitutional. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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



2. The presumption does not benefit BOTH parties to a dispute that involves it. It ONLY benefits the government at the expense of innocent nontaxpayers and EXCLUSIVELY PRIVATE parties.
3. The presumption of the existence of the BOGUS office does NOT advance justice for BOTH parties to any dispute involving it. The legal definition of justice is the RIGHT TO BE LEFT ALONE. The presumption of the existence of the BOGUS office ensures that those who do not want to volunteer for the office but who are the subject of FALSE information returns are NEVER left alone and are continually harassed illegally by the IRS. Here is the legal definition of “justice” so you can see for yourself:

“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 [INCLUDING us], 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, p. 2]

Therefore it is clearly a CRUEL FRAUD for any judge to justify his PRESUMPTION of the existence of the BOGUS public office that is the subject of the excise tax by calling it a “fiction of law”.

If you want to see an example of WHY this fiction of law was created as a way to usurp jurisdiction, read the following U.S. Supreme Court cite:

“It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one man, by his own act, renders himself amenable to a particular jurisdiction, shall another man, who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial authorities of the State and the general government. Any thing which can prevent a Federal Officer from the punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt, as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, considering the constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases cease to occur. A mere fiction, that the defendant is in the custody of the marshal, has rendered the jurisdiction of the King's Bench universal in all personal actions.”

[United States v. Worrall, 2 U.S. 384 (1798)]

SOURCE: [http://scholar.google.com/scholar\\_case?case=3339893669697439168](http://scholar.google.com/scholar_case?case=3339893669697439168)]

The reason for the controversy in the above case was that a bribe occurred on state land by a nonresident domiciled in the state, and therefore that federal law did not apply. In the above case, the court admitted that a “fiction” was resorted to usurp jurisdiction because no legal authority could be found. The fact that the defendant was in custody created the jurisdiction. It didn't exist before they ILLEGALLY KIDNAPPED him. Notice also that they mention an implied “compact” or contract related to the office being exercised, and that THAT compact was the source of their jurisdiction over the officer who was bribed. This is the SAME contract to which all those who engage in a statutory “trade or business” are party to.

### 7.3 The State Created Office of “person”

“Liberty means responsibility. That is why most men dread it.”  
[George Bernard Shaw]

This is the single most important lesson that you MUST learn. If you spend an hour learning this material you will be rewarded for the rest of your life.

The word "person" in legal terminology is perceived as a general word that normally includes in its scope a variety of entities other than human beings. See e.g. 1 U.S.C. Sec 1. Church of Scientology v. U.S. Department of Justice (1979), 612 F.2d. 417, 425.

One of the very first of your STATE statutes will have a section listed entitled "Definitions." This is where the office is CREATED. Carefully study this section of the statutes and you will find a portion that reads similar to this excerpt.

*In construing these statutes and each and every word, phrase, or part hereof, where the context will permit:*

*(1) The singular includes the plural and vice versa.*

*(2) Gender-specific language includes the other gender and neuter.*

*(3) The word "person" includes individuals, children, firms, associations, joint adventures, partnerships, eSTATes, trusts, business trusts, syndicates, fiduciaries, corporations, and all other groups or combinations.*

Note, however, that the definition statute does not list man or woman. Therefore they are PURPOSEFULLY EXCLUDED under the following authorities:

1. The rule of statutory construction "expressio unius est exclusio alterius," where a statute or Constitution enumerates the things on which it is to operate or forbids certain things, it is ordinarily to be construed as excluding from its operation all those not expressly mentioned.

*"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]*

2. The following U.S. Supreme Court rulings:

*"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*  
*[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

Generally, words in a statute should be given their plain and ordinary meaning. When a statute does not specifically define words, such words should be construed in their common or ordinary sense to the effect that the rules used in construing statutes are also applicable in the construction of the Constitution. It is a fundamental rule of statutory construction that:

1. Words of common usage when used in a statute should be construed in their plain and ordinary sense.
2. When a statutory definition is provided, it supersedes rather than enlarges the ordinary meaning.
3. When a statutory definition is intended to ADD to the common meaning, the statute must use the words "in addition to..." or else the statutory definition is limiting rather than expansive.
4. The ability to regulate EXCLUSIVELY PRIVATE conduct is repugnant to the constitution and therefore, statutory definitions must be construed by default to include ONLY public entities, corporations, and offices voluntarily associated with the government. One must VOLUNTEER to assume a public office before civil statutes can regulate, tax, or burden one's otherwise PRIVATE conduct. To wit:

*When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain. "A body politic," as aptly defined in the preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good." This does not confer power upon the whole people to control rights which are purely and exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure another. This is the very essence of government, and 125\*125 has found expression in the maxim sic utere tuo ut alienum non*

*lædas. From this source come the police powers, which, as was said by Mr. Chief Justice Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent in every sovereignty. . . that is to say, . . . the power to govern men and things." Under these powers the government regulates the conduct of its citizens one towards another, and the manner in which each shall use his own property, when such regulation becomes necessary for the public good.*  
[Munn v. Illinois, 94 U.S. 113 (1876),  
SOURCE: [http://scholar.google.com/scholar\\_case?case=6419197193322400931/](http://scholar.google.com/scholar_case?case=6419197193322400931/)]

If you carefully read the statute laws enacted by your STATE legislature you will also notice that they are all written with phrases similar to these five examples:

1. A person commits the offense of failure to carry a license if the person ...
2. A person commits the offense of failure to register a vehicle if the person ...
3. A person commits the offense of driving uninsured if the person ...
4. A person commits the offense of fishing if the person ...
5. A person commits the offense of breathing if the person ...

Notice that only "persons" can commit these STATE legislatures created "infractions", which are malum prohibitum violations of public policy that hurt no identifiable SPECIFIC human being.

*"Malum prohibitum. A wrong prohibited; a thing which is wrong because prohibited; an act which is not inherently immoral, but becomes so because its commission is expressly forbidden by positive law; an act involving an illegality resulting from positive law. Compare Malum in se."*  
[Black's Law Dictionary, Sixth Edition, p. 960]

Such infractions are by definition an offense committed against the "STATE." If you commit an offense against a private human, it is called a tort. Examples of torts would be any personal injury, slander, or defamation of character.

So how does someone become a statutory "person" and subject to regulation by STATE statutes and laws?

There is only one way. Contract! You must ask the STATE for permission to volunteer to become a STATE statutory civil "person". You must volunteer because the U.S. Constitution forbids the STATE from compelling you into slavery. This is found in the 13th and 14th Amendments.

#### *13th Amendment*

*Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime, whereof the party shall have been duly convicted, shall exist within the United STATES, or any place subject to their jurisdiction.*

#### *14th Amendment:*

*Section 1. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the STATE wherein they reside. No STATE shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any STATE deprive any person of life, liberty, or property, without due process of law, nor deny any person within its jurisdiction the equal protection of the laws.*

You become a STATE-created statutory civil "person", which is a public office and franchise status, by voluntarily taking up "residency" with the STATE and stepping into the office of "person." By "residency", we mean that you are LEGALLY but not necessarily PHYSICALLY present within the STATE, where the "STATE" is a corporation and not a geographic place. You must hold an "office" within the STATE government in order for that STATE government to CIVILLY regulate and control you. First comes the legislatively created office, then comes their civil control. If you do not have an office in STATE government, the legislature's civil control over you would also be prohibited by the Declaration of Rights section, usually found to be either Section I or II, of the STATE Constitution.

The most common office held in a STATE is, therefore, the office known as "person." Your STATE legislature created this office as a way to control people. It is an office most people occupy without even knowing that they are doing so.

The legislature cannot lawfully control you because you are a flesh and blood human being. God alone created you and by Right of Creation, He alone can control you. It is the nature of Law, that what One creates, One controls. This Natural Law

1 is the force that binds a creature to its creator. God created us and we are, therefore, subject to His Laws, whether or not we  
2 acknowledge Him as our Creator.

3 The way the STATE gets around God's Law and thereby civilly controls and/or "governs" the People is by creating only an  
4 office, and not a real human. This office is titled as "person" and then the legislature claims that you are filling that office.  
5 Legislators erroneously now think that they can make civil laws that also control men. They create entire bodies of laws -  
6 motor vehicle code, building code, compulsory education laws, and so on ad nauseam. They still cannot control men or  
7 women, but they can now control the office they created. And look who is sitting in that office -- YOU.

8 Then they create government departments to administer regulations to these offices. Within these administrative departments  
9 of the STATE government are hundreds of other STATE-created offices. There is everything from the office of janitor to the  
10 office of governor. But these administrative departments cannot function properly unless they have subjects to regulate.

11 The legislature obtains these subjects by creating an office that nobody even realizes to be an official STATE office.

12 They have created the civil office of "person."

13 The STATE creates many other offices such as police officer, prosecutor, judge etc. and everyone understands this concept.  
14 However, what most people fail to recognize and understand is the most common STATE office of all, the office of "person."  
15 Anyone filling one of these STATE offices is subject to regulation by their creator, the STATE legislature. Through the  
16 STATE-created office of "person," the STATE gains its authority to regulate, control and judge you, the real human. What  
17 they have done is apply the natural law principle, "what one creates, one controls."

18 A look in Webster's Dictionary reveals the origin of the word "person." It literally means "the mask an actor wears."

19 The legislature creates the office of "person" which is a mask. They cannot create real people, only God can do that. And,  
20 under natural law, they can only control that which they create. So they create the civil "office" of "person," which is merely  
21 a mask, and then they persuade a flesh and blood human being to put on that mask by offering a fictitious privilege, such as  
22 a driver license. Now the legislature has gained complete control over both the mask and the actor behind the mask.

- 23 1. A resident is another STATE office holder.  
24 2. All STATE residents hold an office in the STATE government.  
25 3. But not everyone who is a resident also holds the office of "person."  
26 4. Some residents hold the office of judge and they are not persons.  
27 5. Some residents hold the office of prosecutors and they are not persons.  
28 6. Some residents hold the office of police officer(s) and they are not persons.  
29 7. Some residents hold the office of legislators and they are not persons.  
30 8. Some residents are administrators and bureaucrats and they also are not persons.  
31 9. Some residents are attorneys and they also are not persons.  
32 10. An attorney is a STATE officer of the court and is firmly part of the judicial branch. The attorneys will all tell you that  
33 they are "licensed" to practice law by the STATE Supreme Court. Therefore, it is unlawful for any attorney to hold any  
34 position or office outside of the judicial branch. There can be no attorney legislators - no attorney mayors - no attorneys  
35 as police - no attorneys as governor. Yes, I know it happens all the time, however, this practice of multiple office holding  
36 by attorneys is prohibited by the individual State and U.S. Constitutions and is a felony in most STATES.

37 If you read farther into your STATE constitution you will find a clause stating this, the Separation of Powers, which will  
38 essentially read as follows:

39 *Branches of government -- The powers of the STATE government shall be divided into legislative, executive and*  
40 *judicial branches. No person belonging to one branch shall exercise any powers appertaining to either of the*  
41 *other branches unless expressly provided herein.*

42 Therefore, a police officer cannot arrest a prosecutor, a prosecutor cannot prosecute a sitting judge, a judge cannot order the  
43 legislature to perform, and so on.

44 Because these "offices" are not "persons", the STATE will not, and cannot prosecute them, therefore they enjoy almost  
45 complete protection by the STATE in the performance of their daily duties. This is why it is impossible to sue or file charges

1 against most government employees. If their crimes should rise to the level where they "shock the community" and cause  
2 alarm in the people, then they will be terminated from STATE employment and lose their absolute protection. If you carefully  
3 pay attention to the news, you will notice that these government employees are always terminated from their office or STATE  
4 employment, and then are they arrested, now as a common person, and charged for their crimes. Simply put, the STATE will  
5 not eat its own.

6 The reason all STATE residents hold an office is so the STATE can control everything. It wants to create every single office  
7 so that all areas of your life are under the complete control of the STATE. Each office has prescribed duties and  
8 responsibilities and all these offices are regulated and governed by the STATE. If you read the fine print when you apply for  
9 a STATE license or privilege you will see that you must sign a declaration that you are in fact a "resident" of that STATE.

10 "Person" is a subset of resident. Judge is a subset of resident. Legislator and police officer are subsets of resident. If you hold  
11 any office in the STATE, you are a resident and subject to all legislative decrees in the form of statutes.

12 They will always say that we are free men. But they will never tell you that the legislatively created offices that you are  
13 occupying are not free.

14 They will say, "All men are free," because that is a true statement. What they do not say is, that holding any STATE office  
15 binds free men into slavery for the STATE. They are ever ready to trick you into accepting the STATE office of "person,"  
16 and once you are filling that office, you cease to be free men. You become regulated creatures, called persons, totally created  
17 by the legislature. You will hear "free men" mentioned all the time, but you will never hear about "free persons."

18 If you build your life in an office created by the legislature, it will be built on shifting sands. The office can be changed and  
19 manipulated at any time to conform to the whims of the legislature. When you hold the office of "person" created by the  
20 legislature, your office isn't fixed. Your duties and responsibilities are ever-changing. Each legislative session binds a  
21 "person" to ever more burdens and requirements in the form of more rules, laws, and statutes.

22 Most STATE constitutions have a section that declares the fundamental power of the People:

23 *Political power -- All political power is inherent in the People. The enunciation herein of certain Rights shall not*  
24 *be construed to deny or impair others retained by the People.*

25 Notice that this says "people" it does not say "persons". This statement declares beyond any doubt that the People are  
26 Sovereign over their created government. This is Natural Law of creation and the natural flow of delegated power.

27 A Sovereign is a private, non-resident, non-domestic, non-person, non-individual, NOT SUBJECT to any real or imaginary  
28 statutory regulations or quasi laws enacted by any STATE legislature which was created by the People.

29 When you are pulled over by the police, roll down your window and say,

30 *"You are speaking to a Sovereign political power holder. I do not consent to you detaining me. Why are you*  
31 *detaining me against my will?"*

32 Now the STATE office of policeman knows that "IT" is talking to a flesh and blood Sovereign. The police officer cannot cite  
33 a Sovereign because the STATE legislature can only regulate what they create. And the STATE does not create Sovereign  
34 political power holders. The creation or servant is not greater than its master and maker. It is very important to lay the proper  
35 foundation, right from the beginning. Let the police officer know that you are a Sovereign. Remain in your proper office of  
36 Sovereign political power holder. Do not leave it. Do not be persuaded by police pressure or tricks to put on the mask of a  
37 STATE "person."

38 Why aren't Sovereigns subject to the STATE's charges? Because of the concept of office. The STATE is attempting to  
39 prosecute only a particular office known as "person." If you are not in that STATE-created office of "person," the STATE  
40 statutes simply do not apply to you. This is common sense, for example, if you are not in the STATE of Texas, then Texas  
41 laws do not apply to you. For the STATE to control someone, they have to first create the office. Then they must coerce a  
42 warm-blooded creature to come to fill that office. They want you to fill that office.

43 Here is the often expressed understanding from the United States Supreme Court, that



1                   ". . .in common usage, the term "person" does not include the Sovereign, statutes employing the word person are  
2                   ordinarily construed to exclude the Sovereign."  
3                   [Wilson v. Omaha Tribe, 442 U.S. 653, 667 (1979) (quoting United States v. Cooper Corp., 312 U.S. 600, 604  
4                   (1941))]

5       See also United States v. Mine Workers, 330 U.S. 258, 275 (1947).

6       The idea that the civil word "person" ordinarily excludes the Sovereign can also be traced to the

7                   "familiar principle that the King is not bound by any act of Parliament unless he be named therein by special and  
8                   particular words."  
9                   [Dollar Savings Bank v. United States, 19 Wall. 227, 239 (1874)]

10       As this passage suggests, however, this interpretive principle applies only to "the enacting Sovereign." United States v.  
11       California, 297 U.S. 175, 186 (1936). See also Jefferson County Pharmaceutical Assn., Inc. v. Abbott Laboratories, 460 U.S.  
12       150, 161, n. 21 (1983).

13       Furthermore, as explained in United States v. Herron, 20 Wall. 251, 255 (1874), even the principle as applied to the enacting  
14       Sovereign is not without limitations:

15                   "Where an act of Parliament is made for the public good, as for the advancement of religion and justice or to  
16                   prevent injury and wrong, the king is bound by such act, though not particularly named therein; but where a  
17                   statute is general, and thereby any prerogative, Right, title, or interest is divested or taken from the king, in such  
18                   case the king is not bound, unless the statute is made to extend to him by express words."

19       U. S. Supreme Court Justice Holmes explained:

20                   "A Sovereign is exempt from suit, not because of any formal conception or obsolete theory, but on the logical and  
21                   practical ground that there can be no legal Right as against the authority that makes the law on which the Right  
22                   depends."  
23                   [Kawananakoa v. Polyblank, 205 U.S. 349, 353, 27 S.Ct. 526, 527, 51 L.Ed. 834 (1907)]

24       The majority of American STATES fully embrace the Sovereign immunity theory as well as the federal government. See  
25       Restatement (Second) of Torts 895B, comment at 400 (1979).

26       The following U.S. Supreme Court case makes clear all these principles.

27                   "Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are frequently  
28                   used, and of the object, to which the application of the last of them is almost universally made; it is now proper  
29                   that I should disclose the meaning, which I assign to both, and the application, [2 U.S. 419, 455] which I make  
30                   of the latter. In doing this, I shall have occasion incidentally to evince, how true it is, that States and  
31                   Governments were made for [and BY] man; and, at the same time, how true it is, that his creatures and servants  
32                   have first deceived, next vilified, and, at last, oppressed their master and maker."  
33                   [Justice Wilson, Chisholm v. Georgia, 2 Dall. (2 U.S.) 419, 1 L.Ed. 440, 455 (1793)]

34       ... A STATE, useful and valuable as the contrivance is, is the inferior contrivance of man; and from his native dignity derives  
35       all its acquired importance. ...

36       Let a STATE be considered as subordinate to the people: But let everything else be subordinate to the STATE. The latter part  
37       of this position is equally necessary to the former. For in the practice, and even at length, in the science of politics there has  
38       very frequently been a strong current against the natural order of things, and an inconsiderate or an interested disposition to  
39       sacrifice the end to the means. As the STATE has claimed precedence of the people; so, in the same inverted course of things,  
40       the government has often claimed precedence of the STATE; and to this perversion in the second degree, many of the volumes  
41       of confusion concerning Sovereignty owe their existence. The ministers, dignified very properly by the appellation of the  
42       magistrates, have wished, and have succeeded in their wish, to be considered as the Sovereigns of the STATE. This second  
43       degree of perversion is confined to the old world, and begins to diminish even there: but the first degree is still too prevalent  
44       even in the several STATES, of which our union is composed. By a STATE I mean, a complete body of free persons united  
45       together for their common benefit, to enjoy peaceably what is their own, and to do justice to others. It is an artificial person.  
46       It has its affairs and its interests: It has its rules: It has its Rights: and it has its obligations. It may acquire property distinct  
47       from that of its members. It may incur debts to be discharged out of the public stock, not out of the private fortunes of  
48       individuals. It may be bound by contracts and for damages arising from the breach of those contracts. In all our

1 contemplations, however, concerning this feigned and artificial person, we should never forget, that, in truth and nature, those  
2 who think and speak and act, are men. Is the foregoing description of a STATE a true description? It will not be questioned,  
3 but it is. .... See Our Enemy The State

4 It will be sufficient to observe briefly, that the Sovereignities in Europe, and particularly in England, exist on feudal principles.  
5 That system considers the prince as the Sovereign, and the people as his subjects; it regards his person as the object of  
6 allegiance, and excludes the idea of his being on an equal footing with a subject, either in a court of justice or elsewhere. That  
7 system contemplates him as being the fountain of honor and authority; and from his grace and grant derives all franchise,  
8 immunities and privileges; it is easy to perceive that such a Sovereign could not be amenable to a court of justice, or subjected  
9 to judicial control and actual constraint. It was of necessity, therefore, that suability, became incompatible with such  
10 Sovereignty. Besides, the prince having all the executive powers, the judgment of the courts would, in fact, be only monitory,  
11 not mandatory to him, and a capacity to be advised is a distinct thing from a capacity to be sued. The same feudal ideas run  
12 through all their jurisprudence, and constantly remind us of the distinction between the prince and the subject.

13 *"No such ideas obtain here (speaking of America): at the revolution, the Sovereignty devolved on the people; and*  
14 *they are truly the Sovereigns of the country, but they are Sovereigns without subjects (unless the African slaves*  
15 *among us may be so called) and have none to govern but themselves; the citizens of America are equal as fellow*  
16 *citizens, and as joint tenants in the Sovereignty."*  
17 *[Chisholm v. Georgia (February Term, 1793) 2 U.S. 419, 2 Dall. 419, 1 L. Ed 440]*

18 There are many ways you can give up your Sovereign power and accept the role of "person." One is by receiving STATE  
19 benefits. Another is by asking permission in the form of a license or permit from the STATE.

20 One of the subtlest ways of accepting the role of "person," is to answer the questions of bureaucrats. When a STATE  
21 bureaucrat knocks on your door and wants to know why your children aren't registered in school, or a police officer pulls you  
22 over and starts asking questions, you immediately fill the office of "person" if you start answering their questions.

23 It is for this reason that you should ignore or refuse to "answer" their questions and instead act like a true Sovereign, a King  
24 or Queen, and ask only your own questions of them.

25 You are not a "person" subject to their laws.

26 If they persist and haul you into their court unlawfully, your response to the judge is simple and direct, you the Sovereign,  
27 must tell him:

28 *"I have no need to answer you in this matter.*

29 *It is none of your business whether I understand my Rights or whether I understand your fictitious charges.*

30 *It is none of your business whether I want counsel.*

31 *The reason it is none of your business is because I am not a person regulated by the STATE. I do not hold any*  
32 *position or office where I am subject to the legislature. The STATE legislature does not dictate what I do.*

33 *I am a free Sovereign "Man"(or woman) and I am a political power holder as lawfully decreed in the STATE*  
34 *Constitution at article I (or II) and that constitution is controlling over you."*

35 You must NEVER retain or hire an attorney, a STATE officer of the court, to speak or file written documents for you. Use  
36 an attorney (if you must) only for counsel and advice about their "legal" system. If you retain an attorney to represent you  
37 and speak in your place, you become "NON COMPOS MENTIS", not mentally competent, and you are then considered a  
38 ward of the court. You LOSE all your Rights, and you will not be permitted to do anything herein.

39 The judge knows that as long as he remains in his office, he is backed by the awesome power of the STATE, its lawyers,  
40 police, and prisons. The judge will try to force you to abandon your Sovereign sanctuary by threatening you with jail. No  
41 matter what happens, if you remain faithful to your Sovereignty, The judge and the STATE may not lawfully move against  
42 you.

43 The STATE did not create the office of Sovereign political power holder. Therefore, they do not regulate and control those  
44 in the office of the Sovereign. They cannot ascribe penalties for breach of that particular office. The reason they have no

1 authority over the office of the Sovereign is that they did not create it and the Sovereign people did not delegate to them any  
2 such power.

3 When challenged, simply remind them that they do not regulate any office of the Sovereign and that their statutes only apply  
4 to those STATE employees in legislative created offices.

5 This Sovereign individual paradigm is explained by the following U.S. Supreme Court case:

6 *"The individual may stand upon his constitutional Rights as a citizen. He is entitled to carry on his private*  
7 *business in his own way. His power to contract is unlimited. He owes no such duty [to submit his books and*  
8 *papers for an examination] to the STATE, since he receives nothing therefrom, beyond the protection of his life*  
9 *and property. His Rights are such as existed by the law of the land [Common Law] long antecedent to the*  
10 *organization of the STATE, and can only be taken from him by due process of law, and in accordance with the*  
11 *Constitution. Among his Rights are a refusal to incriminate himself, and the immunity of himself and his property*  
12 *from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not*  
13 *trespass upon their Rights."*  
14 *[Hale v. Henkel, 201 U.S. 43, 74 (1906)]*

15 Let us analyze this case. It says, "The individual may stand upon his constitutional Rights." It does not say, "Sit on his Rights."  
16 There is a principle here: "If you don't use 'em you lose 'em." You have to assert your Rights, demand them, and "stand upon"  
17 them.

18 Next, it says, "He is entitled to carry on his private business in his own way." It says "private business" - you have a Right to  
19 operate a private business. Then it says "in his own way." It doesn't say "in the government's way."

20 Then it says, "His power to contract is unlimited." As a Sovereign individual, your power to contract is unlimited. In common  
21 law, there are certain criteria that determine the validity of contracts. They are not important here, except that any contract  
22 that would harm others or violate their Rights would be invalid. For example, a "contract" to kill someone is not a valid  
23 contract. Apart from this obvious qualification, your power to contract is unlimited.

24 Next, it says, "He owes no such duty [to submit his books and papers for an examination] to the STATE, since he receives  
25 nothing therefrom, beyond the protection of his life and property." The court case contrasted the duty of the corporation (an  
26 entity created by government permission - feudal paradigm) to the duty of the Sovereign individual. The Sovereign individual  
27 doesn't need and didn't receive permission from the government, hence has no duty to the government.

28 Then it says, "His Rights are such as existed by the law of the land [Common Law] long antecedent to the organization of the  
29 STATE." This is very important. The Supreme Court recognized that humans have inherent Rights. The U.S. Constitution  
30 (including the Bill of Rights) does not grant us Rights. We have fundamental Rights, irrespective of what the Constitution  
31 says. The Constitution acknowledges some of our Rights. And Amendment IX STATES, "The enumeration in the  
32 Constitution, of certain Rights, shall not be construed to deny or disparage others retained by the people." The important point  
33 is that our Rights antecede (come before, are senior to) the organization of the STATE.

34 Next, the Supreme Court says, "And [his Rights] can only be taken from him by due process of law, and in accordance with  
35 the Constitution." Does it say the government can take away your Rights? No! Your Rights can only be taken away "by due  
36 process of law, and in accordance with the Constitution." "Due process of law" involves procedures and safeguards such as  
37 trial by jury. "Trial By Jury" means, inter alia, the jury judges both law and fact.

38 Then the case says, "Among his Rights are a refusal to incriminate himself, and the immunity of himself and his property  
39 from arrest or seizure except under a warrant of the law." These are some of the Rights of a Sovereign individual. Sovereign  
40 individuals need not report anything about themselves or their businesses to anyone.

41 Finally, the Supreme Court says, "He owes nothing to the public so long as he does not trespass upon their Rights." The  
42 Sovereign individual does not have to pay taxes.

43 If you should discuss Hale v. Henkel with a run-of-the-mill attorney, he or she will tell you that the case is "old" and that it  
44 has been "overturned." If you ask that attorney for a citation of the case or cases that overturned Hale v. Henkel, there will  
45 not be a meaningful response. We have researched Hale v. Henkel and here is what we found :

46 1. We know that Hale v. Henkel was decided in 1905 by the U.S. Supreme Court.

1 2. Since it was the Supreme Court, the case is binding on all courts of the land, until another Supreme Court case says it  
2 isn't. Has another Supreme Court case overturned Hale v. Henkel? The answer is NO. As a matter of fact, since 1905,  
3 the Supreme Court has cited Hale v. Henkel a total of 144 times. A fact more astounding is that since 1905, Hale v.  
4 Henkel has been cited by all of the federal and STATE appellate court systems a total of over 1600 times. None of the  
5 various issues of this case has ever been overruled.

6 So if the STATE through the office of the judge continues to threaten or does imprison you, they are trying to force you into  
7 the STATE created the office of "person." As long as you continue to claim your Rightful office of Sovereign, the STATE  
8 lacks all jurisdiction over you. The STATE needs someone filling the office of "person" in order to continue prosecuting a  
9 case in their courts.

10 A few weeks in jail puts intense pressure upon most "persons." Jail means the loss of job opportunities, separation from loved  
11 ones, and the piling up of debts. Judges will apply this pressure when they attempt to arraign you. When brought in chains  
12 before a crowded courtroom the issue of counsel will quickly come up and you can tell the court you are Sui Juris, as yourself  
13 and you need no other. Those who are "pro per" or "pro se" are "representing themselves", which means they are representing  
14 an officer in the government. Don't ever claim to be "pro se" or "pro per", but rather "sui juris":

15 *"Pro se. **For one's own behalf**; in person. Appearing for oneself, as in the case of one who does not retain a*  
16 *lawyer and appears for himself in court."*  
17 *[Black's Law Dictionary, Sixth Edition, p. 1221]*

18 *"Sui juris. Of his own right; **possessing full social and civil rights; not under any legal disability**, or the power*  
19 *of another, or guardianship. Having capacity to manage one's own affairs; not under legal disability to act for*  
20 *one's self."*  
21 *[Black's Law Dictionary, Sixth Edition, p. 1434]*

22 Do not sign their papers or cooperate with them because most things about your life are private and are not the STATE's  
23 business to evaluate. Here is the Sovereign People's command in the constitution that the STATE respect their privacy:

24 Right of privacy -- Every man or woman has the Right to be let alone and free from governmental intrusion into their private  
25 life except as otherwise provided herein. This section shall not be construed to limit the public's Right of access to public  
26 records and meetings as provided by law. See U.S. Constitution, Ninth Amendment.

27 If the judge is stupid enough to actually follow through with his threats and send you to jail, you will soon be released without  
28 even being arraigned and all charges will be dropped. You will then have documented prima facie grounds for false arrest  
29 and false imprisonment charges against him personally.

30 Now that you know the hidden evil in the civil statutory word "person", try to stop using it in everyday conversation. Simply  
31 use the correct term, MAN or WOMAN. Train yourself, your family, and your friends to never use the derogatory word  
32 "person" ever again.

33 This can be your first step in the journey to get yourself free from all STATE control.

34 If you would like to learn more about the subject of this section, see:

- 35 1. *Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes*, Form #05.008  
36 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
37 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>  
38 2. *Flawed Tax Arguments to Avoid*, Form #08.004, Section 10.15: Not a "person" or "individual"  
39 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
40 DIRECT LINK: <http://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>  
41 3. *Requirement for Consent*, Form #05.003, Section 7.1: Consent is what creates the "person" or "individual" who is the  
42 only proper subject of government civil law  
43 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
44 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Consent.pdf>

## 7.4 Legal Requirements for Occupying a “Public Office”

The subject of exactly what constitutes a “public office” within the meaning described in 26 U.S.C. §7701(a)(26) is not defined in any IRS publication we could find. The reason is quite clear: the “trade or business” scam is the Achilles heel of the IRS fraud and both the IRS and the Courts are loath to even talk about it because there is nothing they can defend themselves with other than unsubstantiated presumption created by the abuse of the word “includes” and certain key “words of art”. Therefore, those who want to know how they could lawfully be classified as a “public office” will have to answer that question completely on their own, which is what we will attempt to do in this section.

We begin our search with a definition of “public office” from Black’s Dictionary:

*Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593. [Black’s Law Dictionary, Fourth Edition, p. 1235]*

Black’s Law Dictionary Sixth Edition further clarifies the meaning of a “public office” below:

*“Essential characteristics of a ‘public office’ are:*

- (1) Authority conferred by law,*
- (2) Fixed tenure of office, and*
- (3) Power to exercise some of the sovereign functions of government.*

*Key element of such test is that “officer is carrying out a sovereign function. Spring v. Constantino, 168 Conn. 563, 362 A.2d. 871, 875. Essential elements to establish public position as ‘public office’ are:*

- Position must be created by Constitution, legislature, or through authority conferred by legislature.*
- Portion of sovereign power of government must be delegated to position,*
- Duties and powers must be defined, directly or implied, by legislature or through legislative authority.*
- Duties must be performed independently without control of superior power other than law, and*
- Position must have some permanency.”*

*[Black’s Law Dictionary, Sixth Edition, p. 1230]*

American Jurisprudence Legal Encyclopedia further clarifies what a “public office” is as follows:

*“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.”<sup>43</sup> 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.<sup>44</sup> That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.<sup>45</sup> and owes a fiduciary duty to the public.<sup>46</sup> It has been said that the*

<sup>43</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>44</sup> 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.

<sup>45</sup> 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.

<sup>46</sup> 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).



*fiduciary responsibilities of a public officer cannot be less than those of a private individual.*<sup>47</sup> 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.<sup>48</sup>”  
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

Ordinary or common-law employees of the government also do not qualify as “public officers”:

*Treatise on the Law of Public Offices and Officers*  
*Book 1: Of the Office and the Officer: How Officer Chosen and Qualified*  
*Chapter I: Definitions and Divisions*

§2 How Office Differs from Employment.-A public office differs in material particulars from a public employment, for, as was said by Chief Justice MARSHALL, “although an office is an employment, it does not follow that every employment is an office. A man may certainly be employed under a contract, express or implied, to perform a service without becoming an officer.”<sup>49</sup>

“We apprehend that the term ‘office,’” said the judges of the supreme court of Maine, “implies a delegation of a portion of the sovereign power to, and the possession of it by, the person filling the office; and the exercise of such power within legal limits constitutes the correct discharge of the duties of such office. The power thus delegated and possessed may be a portion belonging sometimes to one of the three great departments and sometimes to another; still it is a legal power which may be rightfully exercised, and in its effects it will bind the rights of others and be subject to revision and correction only according to the standing laws of the state. An employment merely has none of these distinguishing features. A public agent acts only on behalf of his principal, the public, whose sanction is generally considered as necessary to give the acts performed the authority and power of a public act or law. And if the act be such as not to require subsequent sanction, still it is only a species of service performed under the public authority and for the public good, but not in the exercise of any standing laws which are considered as roles of action and guardians of rights.”<sup>50</sup>

“The officer is distinguished from the employee,” says Judge COOLEY, “in the greater importance, dignity and independence of his position; in being required to take an official oath, and perhaps to give an official bond; in the liability to be called to account as a public offender for misfeasance or non-feasance in office, and usually, though not necessarily, in the tenure of his position. In particular cases, other distinctions will appear which are not general.”<sup>51</sup>

[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2;  
SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

Based on the foregoing, one cannot be a “public officer” if:

1. There is not a statute or constitutional authority that specifically creates the office. All “public offices” can only be created through legislative authority.
2. Their duties are not specifically and exactly enumerated in some Act of Congress.
3. They have a boss or immediate supervisor. All duties must be performed INDEPENDENTLY.
4. They have anyone but the law and the courts to immediately supervise their activities.
5. They are serving as a “public officer” in a location NOT specifically authorized by the law. The law must create the office and specify exactly where it is to be exercised. 4 U.S.C. §72 says ALL public offices of the federal and national government MUST be exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by law.
6. Their position does not carry with it some kind of fiduciary duty to the “public” which in turn is documented in and enforced by enacted law itself.
7. The beneficiary of their fiduciary duty is other than the “public”. Public service is a public trust, and the beneficiary of the trust is the public at large and not any one specific individual or group of individuals. See 5 C.F.R. §2635.101(b) and Executive Order 12731.

<sup>47</sup> 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.

<sup>48</sup> 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).

<sup>49</sup> United States v. Maurice, 2 Brock. (U.S.C.C.) 96.

<sup>50</sup> Opinion of Judges, 8 Greenl. (Me.) 481.

<sup>51</sup> Throop v. Langdon, 40 Mich. 678, 682; “An office is a public position created by the constitution or law, continuing during the pleasure of the appointing power or for a fixed term with a successor elected or appointed. An employment is an agency for a temporary purpose which ceases when that purpose is accomplished.” Cons. Ill., 1870, Art. 5, §24.

1 All public officers must take an oath. The oath, in fact, is what creates the fiduciary duty that attaches to the office. This is  
2 confirmed by the definition of "public official" in Black's Law Dictionary:

3 *A person who, upon being issued a commission, taking required oath, enters upon, for a fixed tenure, a position called an*  
4 *office where he or she exercises in his or her own right some of the attributes of sovereign he or she serves for benefit of*  
5 *public. Macy v. Heverin, 44 Md.App. 358, 408 A.2d. 1067, 1069. The holder of a public office though not all persons in*  
6 *public employment are public officials, because public official's position requires the exercise of some portion of the*  
7 *sovereign power, whether great or small. Town of Arlington v. Bds. of Conciliation and Arbitration, Mass., 352 N.E.2d.*  
8 *914.*

9 *[Black's Law Dictionary, Sixth Edition, p. 1230]*

10 The oath for United States federal and state officials was prescribed in the very first enactment of Congress on March 4, 1789,  
11 as follows:

12 *Statutes at Large, March 4, 1789*

13 *1 Stat. 23-24*

14 *SEC. 1. Be it enacted by the Senate and [Home of] Representatives of the United States of America in Congress assembled,*  
15 *That the oath or affirmation required by the sixth article of the Constitution of the United States, shall be administered in the*  
16 *form following, to wit: " I, A, B. do solemnly swear or affirm (as the case may be) that I will support the Constitution of the*  
17 *United States." The said oath or affirmation shall be administered within three days after the passing of this act, by any one*  
18 *member of the Senate, to the President of the Senate, and by him to all the members and to the secretary; and by the Speaker*  
19 *of the House of Representatives, to all the members who have not taken a similar oath, by virtue of a particular resolution*  
20 *of the said House, and to the clerk: and in case of the absence of any member from the service of either House, at the time*  
21 *prescribed for taking the said oath or affirmation, the same shall be administered to such member, when he shall appear to*  
22 *take his seat.*

23 *SEC. 2. And be it further enacted, That at the first session of Congress after every general election of Representatives, the*  
24 *oath or affirmation aforesaid, shall be administered by any one member of the House of Representatives to the Speaker; and*  
25 *by him to all the members present, and to the clerk, previous to entering on any other business; and to the members who*  
26 *shall afterwards appear, previous to taking their seats. The President of the Senate for the time being, shall also administer*  
27 *the said oath or affirmation to each Senator who shall hereafter be elected, previous to his taking his seat: and in any future*  
28 *case of a President of the Senate, who shall not have taken the said oath or affirmation, the same shall be administered to*  
29 *him by any one of the members of the Senate.*

30 *SEC. 3. And be it further enacted, That the members of the several State legislatures, at the next sessions of the said*  
31 *legislatures, respectively, and all executive and judicial officers of the several States, who have been heretofore chosen or*  
32 *appointed, or who shall be chosen or appointed before the first day of August next, and who shall then be in office, shall,*  
33 *within one month thereafter, take the same oath or affirmation, except where they shall have taken it before; which may be*  
34 *administered by any person authorized by the law of the State, in which such office shall be holden, to administer oaths. And*  
35 *the members of the several State legislatures, and all executive and judicial officers of the several States, who shall be*  
36 *chosen or appointed after the said first day of August, shall, before they proceed to execute the duties of their respective*  
37 *offices, take the foregoing oath or affirmation, which shall be administered by the person or persons, who by the law of the*  
38 *State shall be authorized to administer the oath of office; and the person or persons so administering the oath hereby required*  
39 *to be taken, shall cause a re- cord or certificate thereof to be made, in the same manner, as, by the law of the State, he or*  
40 *they shall be directed to record or certify the oath of office.*

41 *SEC. 4. And be it further enacted, That all officers appointed, or hereafter to be appointed under the authority of the United*  
42 *States, shall, before they act in their respective offices, take the same oath or affirmation, which shall be administered by the*  
43 *person or persons who shall be authorized by law to administer to such officers their respective oaths of office; and such*  
44 *officers shall incur the same penalties in case of failure, as shall be imposed by law in case of failure in taking their respective*  
45 *oaths of office.*

46 *SEC. 5. And be it further enacted, That the secretary of the Senate, and the clerk of the House of Representatives for the*  
47 *time being, shall, at the time of taking the oath or affirmation aforesaid, each take an oath or affirmation in the words*  
48 *following, to wit: "I, A. B. secretary of the Senate, or clerk of the House of Representatives (as the case may be) of the United*  
49 *States of America, do solemnly swear or affirm, that I will truly and faithfully discharge the duties of my said office, to the*  
50 *best of my knowledge and abilities."*

51 Based on the above, the following persons within the government are "public officers":

- 52 1. Federal Officers:
- 53 1.1. The President of the United States.
- 54 1.2. Members of the House of Representatives.
- 55 1.3. Members of the Senate.
- 56 1.4. All appointed by the President of the United States.

- 1.5. The secretary of the Senate.
- 1.6. The clerk of the House of Representatives.
- 1.7. All district, circuit, and supreme court justices.
2. State Officers:
  - 2.1. The governor of the state.
  - 2.2. Members of the House of Representatives.
  - 2.3. Members of the Senate.
  - 2.4. All district, circuit, and supreme court justices of the state.

At the federal level, all those engaged in the above “public offices” are statutorily identified in 26 U.S.C. §2105. Consistent with this section, what most people would regard as ordinary common law employees are not included in the definition. Note the phrase “an officer AND an individual”:

[TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)  
[§ 2105. Employee](#)

(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, means an officer and an individual who is—

(1) appointed in the civil service by one of the following acting in an official capacity—

- (A) the President;
- (B) a Member or Members of Congress, or the Congress;
- (C) a member of a uniformed service;
- (D) an individual who is an employee under this section;
- (E) the head of a Government controlled corporation; or
- (F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and

(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

Within the military, only commissioned officers are “public officers”. Enlisted or NCOs (Non-Commissioned Officers) are not.

Those holding Federal or State public office, county or municipal office, under the Legislative, Executive, or Judicial branch, including Court Officials, Judges, Prosecutors, Law Enforcement Department employees, Officers of the Court, etc., before entering into these public offices, are required by the U.S. Constitution and statutory law to comply with 5 U.S.C. §3331, “Oath of office.” State Officials are also required to meet this same obligation, according to State Constitutions and State statutory law.

All oaths of office come under 22 C.F.R., Foreign Relations, Sections §§92.12 - 92.30, and all who hold public office come under 8 U.S.C. §1481 “Loss of nationality by native-born or naturalized citizen; voluntary action; burden of proof; presumptions.”

Under Title 22 U.S.C., Foreign Relations and Intercourse, Section §611, a Public Official is considered a foreign agent. In order to hold public office, the candidate must file a true and complete registration statement with the State Attorney General as a foreign principle.

The Oath of Office requires the public officials in his/her foreign state capacity to uphold the constitutional form of government or face consequences, according to 10 U.S.C. §233, “Interference with State and Federal law”

*The President, by using the militia or the armed forces, or both, or by any other means, shall take such measures as he considers necessary to suppress, in a State, any insurrection, domestic violence, unlawful combination, or conspiracy, if it—*

*(1) so hinders the execution of the laws of that State, and of the United States within the State, that any part or class of its people is deprived of a right, privilege, immunity, or protection named in the Constitution and secured by law, and the constituted authorities of that State are unable, fail, or refuse to protect that right, privilege, or immunity, or to give that protection; or*

(2) opposes or obstructs the execution of the laws of the United States or impedes the course of justice under those laws.

In any situation covered by clause (1), the State shall be considered to have denied the equal protection of the laws secured by the Constitution.

Willful refusal action while serving in an official capacity violates 18 U.S.C. §1918, “Disloyalty and asserting the right to strike against the Government”

Whoever violates the provision of 7311 of title 5 that an individual may not accept or hold a position in the Government of the United States or the government of the District of Columbia if he—

(1) advocates the overthrow of our constitutional form of government;

(2) is a member of an organization that he knows advocates the overthrow of our constitutional form of government;

shall be fined under this title or imprisoned not more than one year and a day, or both.

AND violates 18 U.S.C. §1346:

[TITLE 18 > PART 1 > CHAPTER 63 > § 1346](#)  
[§ 1346. Definition of “scheme or artifice to defraud”](#)

” For the purposes of this chapter, the term “scheme or artifice to defraud” includes a scheme or artifice to deprive another of the intangible right of honest services.

## **7.5 Where public offices may LAWFULLY be exercised**

The “public offices” described in 26 U.S.C. §7701(a)(26) within the definition of “trade or business” are ONLY public offices located in the District of Columbia and not elsewhere. To wit:

[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.  
[SOURCE: <http://www.law.cornell.edu/uscode/text/4/72>]

The only provision of any act of Congress that we have been able to find which authorizes “public offices” outside the District of Columbia as expressly required by law above, is 48 U.S.C. §1612, which authorizes enforcement of the Internal Revenue Code within the U.S. Virgin Islands. To wit:

[TITLE 48 > CHAPTER 12 > SUBCHAPTER V > § 1612](#)  
[§ 1612. Jurisdiction of District Court](#)

(a) Jurisdiction

The District Court of the Virgin Islands shall have the jurisdiction of a District Court of the United States, including, but not limited to, the diversity jurisdiction provided for in section 1332 of title 28 and that of a bankruptcy court of the United States. **The District Court of the Virgin Islands shall have exclusive jurisdiction over all criminal and civil proceedings in the Virgin Islands with respect to the income tax laws applicable to the Virgin Islands, regardless of the degree of the offense or of the amount involved, except the ancillary laws relating to the income tax enacted by the legislature of the Virgin Islands.** Any act or failure to act with respect to the income tax laws applicable to the Virgin Islands which would constitute a criminal offense described in chapter 75 of subtitle F of title 26 shall constitute an offense against the government of the Virgin Islands and may be prosecuted in the name of the government of the Virgin Islands by the appropriate officers thereof in the District Court of the Virgin Islands without the request or the consent of the United States attorney for the Virgin Islands, notwithstanding the provisions of section 1617 of this title.

There is NO PROVISION OF LAW that would similarly extend public offices or jurisdiction to enforce any provision of the Internal Revenue Code to any place within the exclusive jurisdiction of any state of the Union because Congress enjoys NO LEGISLATIVE JURISDICTION THERE.

1 "It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247 U.S.  
2 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal  
3 affairs of the states; and emphatically not with regard to legislation."  
4 [*Carter v. Carter Coal Co.*, 298 U.S. 238, 56 S.Ct. 855 (1936)]

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

11 By law then, no "public office" may therefore be exercised OUTSIDE the District of Columbia except as "expressly provided  
12 by law", including licensed activities such as a "trade or business". This was also confirmed by the U.S. Supreme Court in  
13 the License Tax Cases when they said:

14 "Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and  
15 with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to  
16 trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive  
17 power; and the same observation is applicable to every other power of Congress, to the exercise of which the  
18 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

19 But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this  
20 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively**  
21 to the States. **No interference by Congress with the business of citizens transacted within a State is warranted**  
22 **by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the**  
23 **legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the  
24 State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in  
25 the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must  
26 impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and  
27 thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.

28 **Congress cannot authorize a trade or business within a**  
29 **State in order to tax it.**"

30 [*License Tax Cases*, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

## 31 **7.6 "Public Office" v. "Public Officer"**

32 A "public office" is referred to as "ens legis". To wit:

33 "*Ens Legis*. L. Lat. A creature of the law; an artificial being, as contrasted with a natural person. Applied to  
34 corporations, considered as deriving their existence entirely from the law."  
35 [*Black's Law Dictionary*, 4th Edition, 1951]

36 Every lawful "public office" requires all of the following elements to be lawfully exercised:

- 37 1. A law of Congress CREATING the public office.
- 38 2. The "office", which has specific duties and powers conferred by law and which are authorized to be exercised only in a  
39 specific place.
- 40 3. The "officer", who is the human being who fills the office.
- 41 4. Express consent by the human being to fill the office. This consent usually takes the form of a contract or application,  
42 being the franchise agreement, to serve as surety for all the actions of the office, including those that are unlawful.
- 43 5. A specific and limited and defined period of performance in which the office is lawfully occupied and active with the  
44 specific officer who is authorized to occupy it.
- 45 6. Public property under the custody or control of the office. This is confirmed by the definition of "public officer":

46 "**Public office**. The right, authority, and duty created and conferred by law, by which for a given period, either  
47 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the  
48 sovereign functions of government for the benefit of the public. *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56, 58.  
49 An agency for the state, the duties of which involve in their performance the exercise of some portion of the  
50 sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v. State*,  
51 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v. City of*  
52 *Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz. 413, 52  
53 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for**



1 *such time as de- notes duration and continuance, with Independent power to control the property of the public,*  
2 *or with public functions to be exercised in the supposed interest of the people, the service to be compensated by*  
3 *a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.*  
4 *State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.*  
5 *[Black's Law Dictionary, Fourth Edition, p. 1235]*

6 When the office is lawfully occupied, a fiduciary duty is established against the officer which is owed to the public at large:

7 *"As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be*  
8 *exercised in behalf of the government or of all citizens who may need the intervention of the officer. <sup>52</sup>*  
9 *Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level*  
10 *of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under*  
11 *every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain*  
12 *from a discharge of their trusts. <sup>53</sup> That is, a public officer occupies a fiduciary relationship to the political*  
13 *entity on whose behalf he or she serves. <sup>54</sup> and owes a fiduciary duty to the public. <sup>55</sup> It has been said that the*  
14 *fiduciary responsibilities of a public officer cannot be less than those of a private individual. <sup>56</sup>* Furthermore,  
15 *it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence*  
16 *and undermine the sense of security for individual rights is against public policy. <sup>57</sup>"*  
17 *[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]*

18 Many people confuse the office with the officer and they are not the same. Some important points on this subject:

19 1. The "public office" is:

20 1.1. The franchise.

21 1.2. Part of the government.

22 1.3. A creation of the government. That government is a corporation and all corporations are statutory "citizens" and  
23 "residents" of the place they were incorporated and ONLY of that place:

24 *"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*  
25 *created, and of that state or country only."*  
26 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]*

27 1.4. A statutory "citizen" because part of the government and because the government is a corporation and therefore a  
28 "citizen" under the laws of its creation.

29 1.5. Domiciled in the District of Columbia pursuant to 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b).

30 1.6. The "taxpayer" under the I.R.C. as defined in 26 U.S.C. §7701(a)(14).

31 1.7. A "public trust". The public servant is the trustee, the Constitution is the trust document, the beneficiaries are our  
32 posterity, and the corpus of the trust is the public property under the management and control of the office.

33 *Executive Order 12731*  
34 *"Part 1 -- PRINCIPLES OF ETHICAL CONDUCT*

35 *"Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the*  
36 *integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental*  
37 *principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:*

<sup>52</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>53</sup> 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.

<sup>54</sup> 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.

<sup>55</sup> 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).

<sup>56</sup> 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.

<sup>57</sup> 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).

"(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and ethical principles above private gain."

**TITLE 5--ADMINISTRATIVE PERSONNEL**  
**CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS**  
**PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE**  
**BRANCH--Table of Contents**  
**Subpart A--General Provisions**  
**Sec. 2635.101 Basic obligation of public service.**

(a) Public service is a public trust. Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in supplemental agency regulations.

2. The "officer" occupying the public office:
- 2.1. Is a human being and a separate legal person from the office he occupies.
  - 2.2. Is not the franchisee called "taxpayer".
  - 2.3. Is voluntary surety for the "taxpayer" or office.
  - 2.4. Is protected by official immunity so long as he/she stays without the bounds of his expressly delegated authority as described by law.
  - 2.5. Waives official immunity and becomes personally liable for a tort if he/she/it exceeds the bounds of his lawfully delegated authority.

Now let's apply the above concepts to the income tax, which is a franchise tax upon public offices served within the federal and not state government and which must be exercised abroad (per 26 U.S.C. §911) but not domestically. The activity subject to indirect/excise/privilege tax is a "trade or business", which is defined as "the functions of a public office" within 26 U.S.C. §7701(a)(26). IRS forms that address the citizenship and residence of the submitter relate to the "public officer" and not the office he or she occupies. The office can have a different domicile or residence than the officer.

**EXAMPLE:** For instance, a Congressman who lives outside of the District of Columbia and commutes daily to work inside the Beltway is a nonresident of the "United States" engaged in a public office. "United States" is defined at 26 U.S.C. §7701(a)(9) and (a)(10) to include the District of Columbia and exclude states of the Union. Therefore, the states of Maryland and Virginia that surround the District of Columbia would not be part of the "United States" described in the I.R.C. As such, the Congressman is a "nonresident alien" (26 U.S.C. §7701(b)(1)(B)) but not an "individual" or "nonresident alien individual" (26 C.F.R. §1.1441-1(c)(3)) who has earnings from a "trade or business", which is a public office. 4 U.S.C. §72 says that office can only lawfully be exercised by the public officer, which is himself, within the District of Columbia and NOT elsewhere. Therefore, any earnings from the office originating from within the District of Columbia become taxable only at the point when the Congressman goes temporarily abroad under 26 U.S.C. §911 and avails himself of the benefits of a tax treaty. In relation to the foreign country and the tax treaty, he is an alien and therefore an "individual" and therefore pays income tax on earnings during the time he was abroad pursuant to 26 U.S.C. §871. He doesn't owe any tax on earnings while not abroad under 26 U.S.C. §871, because he can't be either an "individual" or an "alien" under Title 26 while he is physically located anywhere in America.

The only thing the feds can tax is foreign commerce, including imports and exports and earnings in foreign countries. They can't tax domestic transactions within a state:

*"The States, after they formed the Union, continued to have the same range of taxing power which they had before, barring only duties affecting exports, imports, and on tonnage. 2 Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."*  
[Graves v. People of State of New York, [306 U.S. 466](#) (1939)]

*"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***

1 *has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their*  
2 *political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation*  
3 *upon the power which springs from the bankruptcy clause. United States v. Butler, supra."*  
4 *[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]*

## 5 **7.7 Types of Straw Men Public Offices**

6 Like every other aspect of the legal field, there are two contexts for the phrase "officer" or "public officer":

- 7 1. Constitutional. This is associated with the Appointments Clause of the Constitution, Article 1, Section 2.
- 8 2. Statutory.

9 Within the two above contexts, the following types of public officers or government instrumentalities are recognized:

- 10 1. Constitutional: These are called "officers of the United States", all of whom are TRUSTEES of the people under the  
11 Constitutional trust indenture.
  - 12 1.1. Principal Officers: Appointed by the President with the advise and consent of the Senate. These must be approved  
13 by two thirds of the Senators. This includes:
    - 14 1.1.1. Ambassadors.
    - 15 1.1.2. Other public Ministers and Consuls.
    - 16 1.1.3. Judges of the supreme Court.
    - 17 1.1.4. Heads of Departments.
  - 18 1.2. Inferior Officers: Who, by default, must be appointed by the President with the advice and consent of the Senate,  
19 but whose appointment Congress may choose to vest solely in the President, department heads, or courts. This  
20 category includes commissioned military officers.
- 21 2. Statutory: This category includes most people or entities who work for the government. These people are called "non-  
22 officer employees":
  - 23 2.1. Statutory "Employees" under 5 U.S.C. §2105, who can be hired without any particular process mandated by the  
24 Appointments Clause. See Lucia v. SEC, 138 S.Ct. 2044, 2051, 201 L.Ed.2d. 464 (2018).
  - 25 2.2. Federal agencies.
  - 26 2.3. The military.
  - 27 2.4. Non-commissioned officers (NCO's) in the military.
  - 28 2.5. Federal corporations created by act of Congress.
  - 29 2.6. Parties contracting with the government who are therefore agents but not necessarily officers.
  - 30 2.7. Parties receiving government "benefits".

31 The ability of Congress to enact statutes directly controlling the entities in the Statutory Context above without the need to  
32 write implementing regulations is identified in the following authorities:

- 33 1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .
- 34 2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C.](#)  
35 [§553\(a\)\(2\)](#) .
- 36 3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

37 Item 2 above is the most important and largest source of jurisdiction. It includes all government franchises such as Social  
38 Security, Medicare, Affordable Care Act, etc.

39 Those not in the above three classes must have implementing regulations published in the Federal Register to be enforceable,  
40 and if they do not, statutory obligations may not be enforced against them:

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

43 *(a)(1) Except to the extent that a person has actual and timely notice of the terms thereof, **a person may not in***  
44 ***any manner be required to resort to, or be adversely affected by, a matter required to be published in the***  
45 ***Federal Register and not so published.** For the purpose of this paragraph, matter reasonably available to the*  
46 *class of persons affected thereby is deemed published in the Federal Register when incorporated by reference*  
47 *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.*

The subject of the enforceability of statutes against the general public is very important, because it is the Achilles Heel of the modern administrative state, as we point out in:

1. *The Achilles' Heel of the Administrative State*, SEDM Blog  
<https://sedm.org/the-achilles-heel-of-the-administrative-state/>
2. *Federal Enforcement Authority Within States of the Union*, Form #05.032 (Member Subscriptions)  
<https://sedm.org/Forms/FormIndex.htm>
3. *Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union*, Form #05.052  
<https://sedm.org/Forms/FormIndex.htm>
4. *IRS Due Process Meeting Handout*, Form #03.008  
<https://sedm.org/Forms/FormIndex.htm>

Whatever category that a public office or government instrumentality falls within, the office must be exercised in the "District of Columbia and NOT elsewhere unless EXPRESSLY authorized by law" to lawfully be executed OUTSIDE the District of Columbia. If it NOT so authorized by law to operate outside the District of Columbia, the office or instrumentality is DE FACTO rather than DE JURE and its exercise may be challenged in court. The entire Internal Revenue Service, for instance, fits in this category but unconstitutionally operates OUTSIDE this area because never expressly authorized to do so by statute, and is therefore doing so DE FACTO:

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.*

Within the military, the term "officer" is used loosely to include "non-commissioned officers", but these people are NOT constitutional "officers of the United States". To wit:

*"In those instances where the Court has deemed a military enlisted man an "officer" within the popular meaning of that term as used by Congress in a statute, it has emphasized that such a person "is not, in the constitutional sense of the word, an officer of the United States." United States v. Hendee, 124 U.S. 309, 313 (1888). No statute is involved in claimant's situation. It is solely the constitutional restraint of Article I that is said to require the withholding of retirement benefits that occurred. That restraint necessarily operates only against one who is an "officer of the United States" in the constitutional sense. It is nowhere suggested in the present record, nor does it otherwise appear, that as a chief petty officer in the Coast Guard the claimant was appointed by the President, a Court of Law, or the Head of a Department, within the contemplation of Article II, Section 2 of the Constitution, supra. If he was not so appointed, claimant is an employee, not an officer of the United States, Raims v. United States, 160 Ct.Cl. 535, 538-40 (1963), and the constitutional restraint of Article I does not, as a matter of law, apply to him."*  
*[Ward v. United States, 1 Cl.Ct. 46 (1982)]*

Being able to identify whether one is an "officer of the United States" in relation to the national government is important, because the Internal Revenue Code Subtitle A is an excise tax upon a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Those who are not engaged in a public office as an "officer of the United States" under the Constitution would therefore appear NOT to be engaged in the excise taxable franchise of the income tax. This is further explained in:

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

We have not, however, encountered any credible authority which distinguishes where the term “trade or business” refers to the CONSTITUTIONAL context for a public officer or the STATUTORY context of “employees”, who are ALSO identified as “officers” but not “public officers” in 5 U.S.C. §2105(a). However, the geographical definitions of “United States” and “State” in 26 U.S.C. §7701 lead us to believe that the “public office” that is the target of the income tax as a franchise tax is limited to STATUTORY officers ONLY.

Lastly, within the context of 18 U.S.C. §912, the “officer or employee” mentioned there includes BOTH CONSTITUTIONAL officers AS WELL AS STATUTORY officers or instrumentalities:

[TITLE 18 > PART I > CHAPTER 43 > § 912](#)  
[§ 912. Officer or employee of the United States](#)

*Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.*

18 U.S.C. §912, however, EXCLUDES government owned corporations, of which the IRS is probably one:

NOTES AND DECISIONS

6. Who is officer or employee of United States

[...]

*False personation of officers or employees of government-owned corporation, such as Tennessee Valley Authority, is not within predecessor to 18 U.S.C.S. §912, making it offense to falsely assume or pretend, with intent to defraud, to be officer or employee acting under authority of United States, or any Department, or any officer of government thereof. Pierce v. United States, 314 U.S. 306, 62 S.Ct. 237, 86 L.Ed. 226, 1941 U.S. LEXIS 1142 (1941).*  
*[5 U.S.C.S. 912, Section 6; SOURCE: <https://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice-18%20USCS%20-%20912.PDF>]*

More authorities on the subject of “public offices” is available at:

<u><a href="https://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice.htm">Sovereignty Forms and Instructions Online</a>, Form #10.004, Cites by Topic: “public office” <a href="https://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice.htm">https://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice.htm</a></u>
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## **7.8 Taxpayer: “Officer”, “Agent”, or mere “Contractor”?**

A very instructive case on how to distinguish between a “public officer” and a mere “agent” is the following:

*We think it clear that neither of the plaintiffs in error occupied any official position in any of the undertakings 520\*520 to which their writ of error in No. 183 relates. They took no oath of office; they were free to accept any other concurrent employment; none of their engagements was for work of a permanent or continuous character; some were of brief duration and some from year to year, others for the duration of the particular work undertaken. Their duties were prescribed by their contracts and it does not appear to what extent, if at all, they were defined or prescribed by statute. We therefore conclude that plaintiffs in error have failed to sustain the burden cast upon them of establishing that they were officers of a state or a subdivision of a state within the exception of § 201(a).*

*An office is a public station conferred by the appointment of government. The term embraces the idea of tenure, duration, emolument and duties fixed by law. Where an office is created, the law usually fixes its incidents, including its term, its duties and its compensation. United States v. Hartwell, 6 Wall. 385; Hall v. Wisconsin, 103 U.S. 5. The term “officer” is one inseparably connected with an office; but there was no office of sewage or water supply expert or sanitary engineer, to which either of the plaintiffs was appointed. The contracts with them, although entered into by authority of law and prescribing their duties, could not operate to create an office or give to plaintiffs the status of officers. Hall v. Wisconsin, supra; Auffmordt v. Hedden, 137 U.S. 310. There were lacking in each instance the essential elements of a public station, permanent in character, created by law, whose incidents and duties were prescribed by law. See United States v. Maurice, 2 Brock. 96, 102, 103; United States v. Germaine, 99 U.S. 508, 511, 512; Adams v. Murphy, 165 Fed. 304.*

*Nor do the facts stated in the bill of exceptions establish that the plaintiffs were “employees” within the meaning of the statute. So far as appears, they were in the position of independent contractors. The record does 521\*521 not reveal to what extent, if at all, their services were subject to the direction or control of the public boards or*



officers engaging them. In each instance the performance of their contract involved the use of judgment and discretion on their part and they were required to use their best professional skill to bring about the desired result. This permitted to them liberty of action which excludes the idea of that control or right of control by the employer which characterizes the relation of employer and employee and differentiates the employee or servant from the independent contractor. Chicago, Rock Island & Pacific Ry. Co. *v.* Bond, 240 U.S. 449, 456; Standard Oil Co. *v.* Anderson, 212 U.S. 215, 227; and see Casement *v.* Brown, 148 U.S. 615; Singer Mfg. Co. *v.* Rahn, 132 U.S. 518, 523.

We pass to the more difficult question whether Congress had the constitutional power to impose the tax in question, and this must be answered by ascertaining whether its effect is such as to bring it within the purview of those decisions holding that the very nature of our constitutional system of dual sovereign governments is such as impliedly to prohibit the federal government from taxing the instrumentalities of a state government, and in a similar manner to limit the power of the states to tax the instrumentalities of the federal government. See, as to federal taxation on state instrumentalities, Collector *v.* Day, 11 Wall. 113; United States *v.* Railroad Co., 17 Wall. 322; Pollock *v.* Farmers' Loan & Trust Co., 157 U.S. 429, 585, 586; Ambrosini *v.* United States, 187 U.S. 1; Flint *v.* Stone Tracy Co., 220 U.S. 107; see cases holding that the Sixteenth Amendment did not extend the taxing power to any new class of subjects, Brushaber *v.* Union Pacific R.R. Co., 240 U.S. 1; Peck & Co. *v.* Lowe, 247 U.S. 165, 172; Eisner *v.* Macomber, 252 U.S. 189; Evans *v.* Gore, 253 U.S. 245, 259. And, as to state taxation on federal instrumentalities, see McCulloch *v.* Maryland, 522\*522 4 Wheat. 316; Dobbins *v.* Commissioners of Erie County, 16 Pet. 435; The Banks *v.* The Mayor, 7 Wall. 16; Weston *v.* The City Council of Charleston, 2 Pet. 449, 467; Farmers Bank *v.* Minnesota, 232 U.S. 516; Choctaw & Gulf R.R. *v.* Harrison, 235 U.S. 292; Indian Oil Co. *v.* Oklahoma, 240 U.S. 522; Gillespie *v.* Oklahoma, 257 U.S. 501.

Just what instrumentalities of either a state or the federal government are exempt from taxation by the other cannot be stated in terms of universal application. But this Court has repeatedly held that those agencies through which either government immediately and directly exercises its sovereign powers, are immune from the taxing power of the other. Thus the employment of officers who are agents to administer its laws (Collector *v.* Day; Dobbins *v.* Commissioners of Erie County, supra), its obligations sold to raise public funds (Weston *v.* The City Council of Charleston, supra; Pollock *v.* Farmers' Loan & Trust Co., supra), its investments of public funds in the securities of private corporations, for public purposes (United States *v.* Railroad Co., supra), surety bonds exacted by it in the exercise of its police power (Ambrosini *v.* United States, supra), are all so intimately connected with the necessary functions of government, as to fall within the established exemption; and when the instrumentality is of that character, the immunity extends not only to the instrumentality itself but to income derived from it (Pollock *v.* Farmers' Loan & Trust Co.; Gillespie *v.* Oklahoma, supra,) and forbids an occupation tax imposed on its use. Choctaw & Gulf R.R. Co. *v.* Harrison, supra; and see Dobbins *v.* Commissioners of Erie County, supra.

When, however, the question is approached from the other end of the scale, it is apparent that not every person who uses his property or derives a profit, in his dealings with the government, may clothe himself with immunity from taxation on the theory that either he or his 523\*523 property is an instrumentality of government within the meaning of the rule. Thomson *v.* Pacific Railroad, 9 Wall. 579; Railroad Co. *v.* Peniston, 18 Wall. 5; Baltimore Shipbuilding Co. *v.* Baltimore, 195 U.S. 375; Gromer *v.* Standard Dredging Co., 224 U.S. 362, 371; Fidelity & Deposit Co. *v.* Pennsylvania, 240 U.S. 319; Choctaw, O. & G.R.R. Co. *v.* Mackay, 256 U.S. 531.

As cases arise, lying between the two extremes, it becomes necessary to draw the line which separates those activities having some relation to government, which are nevertheless subject to taxation, from those which are immune. Experience has shown that there is no formula by which that line may be plotted with precision in advance. But recourse may be had to the reason upon which the rule rests, and which must be the guiding principle to control its operation. Its origin was due to the essential requirement of our constitutional system that the federal government must exercise its authority within the territorial limits of the states; and it rests on the conviction that each government, in order that it may administer its affairs within its own sphere, must be left free from undue interference by the other. McCulloch *v.* Maryland, supra; Collector *v.* Day; Dobbins *v.* Commissioners of Erie County, supra.

In a broad sense, the taxing power of either government, even when exercised in a manner admittedly necessary and proper, unavoidably has some effect upon the other. The burden of federal taxation necessarily sets an economic limit to the practical operation of the taxing power of the states, and vice versa. Taxation by either the state or the federal government affects in some measure the cost of operation of the other.

But neither government may destroy the other nor curtail in any substantial manner the exercise of its powers. Hence the limitation upon the taxing power of each, so far as it affects the other, must receive a practical 524\*524 construction which permits both to function with the minimum of interference each with the other; and that limitation cannot be so varied or extended as seriously to impair either the taxing power of the government imposing the tax (South Carolina *v.* United States, 199 U.S. 437, 461; Flint *v.* Stone Tracy Co., supra, at 172), or the appropriate exercise of the functions of the government affected by it. Railroad Co. *v.* Peniston, supra, 31.

While it is evident that in one aspect the extent of the exemption must finally depend upon the effect of the tax upon the functions of the government alleged to be affected by it, still the nature of the governmental agencies or the mode of their constitution may not be disregarded in passing on the question of tax exemption; for it is obvious that an agency may be of such a character or so intimately connected with the exercise of a power or the

performance of a duty by the one government, that any taxation of it by the other would be such a direct interference with the functions of government itself as to be plainly beyond the taxing power.

It is on this principle that, as we have seen, any taxation by one government of the salary of an officer of the other, or the public securities of the other, or an agency created and controlled by the other, exclusively to enable it to perform a governmental function, (*Gillespie v. Oklahoma*, supra,) is prohibited. But here the tax is imposed on the income of one who is neither an officer nor an employee of government and whose only relation to it is that of contract, under which there is an obligation to furnish service, for practical purposes not unlike a contract to sell and deliver a commodity. The tax is imposed without discrimination upon income whether derived from services rendered to the state or services rendered to private individuals. In such a situation it cannot be said that the tax is imposed upon an agency of government in any technical sense, and the tax itself cannot be deemed 525\*525 to be an interference with government, or an impairment of the efficiency of its agencies in any substantial way. *Railroad Co. v. Peniston*; *Gromer v. Standard Dredging Co.*; *Baltimore Shipbuilding Co. v. Baltimore*; *Fidelity & Deposit Co. v. Pennsylvania*; *Choctaw, O. & G.R.R. Co. v. Mackey*, supra.

As was said by this Court in *Baltimore Shipbuilding Co. v. Baltimore*, supra, in holding that a state might tax the interest of a corporation in a dry dock which the United States had the right to use under a contract entered into with the corporation:

"It seems to us extravagant to say that an independent private corporation for gain created by a State, is exempt from state taxation either in its corporate person, or its property, because it is employed by the United States, even if the work for which it is employed is important and takes much of its time." (p. 382.)

And as was said in *Fidelity & Deposit Co. v. Pennsylvania*, supra, in holding valid a state tax on premiums collected by bonding insurance companies on surety bonds required of United States officials:

"But mere contracts between private corporations and the United States do not necessarily render the former essential government agencies and confer freedom from state control." (p. 323.)

These statements we deem to be equally applicable to private citizens engaged in the general practice of a profession or the conduct of a business in the course of which they enter into contracts with government from which they derive a profit. We do not suggest that there may not be interferences with such a contract relationship by means other than taxation which are prohibited. *Railroad Co. v. Peniston*, supra, at p. 36, recognizes that there may. Nor are we to be understood as laying down any rule that taxation might not affect agencies of this character in such a manner as directly to interfere with the 526\*526 functions of government and thus be held to be void. See *Railroad v. Peniston*, supra, page 36; *Farmers Bank v. Minnesota*, supra, p. 522; *Choctaw & Gulf Railway Co. v. Harrison*, supra, p. 272.

But we do decide that one who is not an officer or employee of a state, does not establish exemption from federal income tax merely by showing that his income was received as compensation for service rendered under a contract with the state; and when we take the next step necessary to a complete disposition of the question, and inquire into the effect of the particular tax, on the functioning of the state government, we do not find that it impairs in any substantial manner the ability of plaintiffs in error to discharge their obligations to the state or the ability of a state or its subdivisions to procure the services of private individuals to aid them in their undertakings. Cf. *Central Pacific Railroad v. California*, 162 U.S. 91, 126. We therefore conclude that the tax in *No. 183* was properly assessed.  
[*Metcalf Eddy v. Mitchell*, 269 U.S. 514 (1926)]

According to the above supreme court case, their criteria for distinguishing an OFFICER from an AGENT are the following:

1. Took an oath of office.
2. Lawfully appointed.
3. Restrained in their choice of other employments.
4. Station is permanent and continuous or for a fixed duration specified in the law.
5. Office is created by law.
6. Duties directly prescribed by law rather than mere contract.
7. Compensation is prescribed by law.
8. Exercise the "sovereign power" of the government.

Applying the above criteria SPECIFICALLY to the position of "taxpayer" as defined in 26 U.S.C. §7701(a)(14) of the Internal Revenue Code, we find that:

1. Lawfully appointed. This happens when they:
  - 1.1. VOLUNTEER for the office. See:

How American Nationals Volunteer to Pay Income Tax, Form #08.024

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

1.2. Apply for and receive a “Taxpayer Identification Number” and their application is approved as an informal appointment.

1.3. VOLUNTARILY and SUBSEQUENTLY USE it, as government property (see 20 C.F.R. §422.103(d)) in connection with an otherwise PRIVATE transaction. IN that capacity, it behaves as what the Federal Trade Commission (F.T.C.) refers to as a “franchise mark”.

More on the above at:

About SSNs and TINs on Government Forms and Correspondence, Form #05.012

<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

2. The perjury oath on tax forms serves the function of an oath.

3. They are restrained in their choice of other employments.

3.1. They cannot, for instance, act as an agent of a foreign principal under the Foreign Agents Registration Act.

3.2. They cannot lawfully EXERCISE the office in any place OTHER than the District of Columbia per 4 U.S.C. §72.

3.3. It is a crime to exercise the office in the presence of a financial conflict of interest per 18 U.S.C. §208 in the pursuit of other activities or employments.

3.4. They cannot leave their post until they have reconciled, accounted for, and RETURNed all public property in their custody.

*“I: DUTY TO ACCOUNT FOR PUBLIC FUNDS*

*§ 909. In general. -It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon the public account, and the performance of this duty may be enforced by proper actions against the officer himself, or against those who have become sureties for the faithful discharge of his duties.”*

*[Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890;*

*SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]*

4. Their station is permanent and continuous for the period of no more than one year.

4.1. Tax returns must be filed annually and constitute an accounting of public property under the stewardship of the “taxpayer” which must be “RETURNED” and accounted for on a “tax return”.

4.2. The minute someone files an information return on commercial transactions they are involved in, that creates a prima facie presumption that they are engaged in the office, which is statutory defined as a “trade or business” in 26 U.S.C. §7701(a)(26).

5. The office is created by law in the definitions section at 26 U.S.C. §7701(a)(14). That definition defines them as being “SUBJECT TO” the Internal Revenue Code, which is their “employment agreement” governing the entire lifecycle of their “employment” as a “taxpayer”.

6. Duties are directly prescribed by law:

6.1. Duties vary based on the TYPE of “taxpayer” they are, which includes:

6.1.1. STATUTORY “citizens” or “residents” as described in 26 C.F.R. §1.1-1(c) and 26 U.S.C. §3121. These fictions are collectively referred to as a STATUTORY “U.S. person” in 26 U.S.C. §7701(a)(30).

6.1.2. STATUTORY “nonresident aliens” as described in 26 U.S.C. §7701(b)(1)(B). This fiction is referred to in 26 C.F.R. §1.1441-1 as a “Foreign person”.

6.2. The ENTIRE civil code functions as the equivalent of the “employment agreement”. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

6.3. They operate directly in the Executive Branch and work for the Secretary of the Treasury. This is because they are directly subject to the statutes with no enforcement regulations, as described in:

Challenging Jurisdiction Worksheet, Form #09.082

<https://sedm.org/Forms/09-Procs/ChalJurWorksheet.pdf>

7. Compensation prescribed by law comes in the form of the property in their custody that they get to keep instead of “RETURN” on a “tax RETURN”.

7.1. IRS structures the tax system so that the average “taxpayer” gets a refund at the end of the year.

7.2. IRS ensure most “taxpayers” get a refund as an incentive for them to file a tax return.

7.3. The “refund” is the “compensation fixed by law” that pays for the exercise of the office.

8. Exercise the sovereign power of the government by virtue of their management of the PUBLIC property in their custody and the discretion they exercise in managing it. RIGHTS, physical property, and intangibles all qualify as such property.

1           “**Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either  
2 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the  
3 sovereign functions of government for the benefit of the public. *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56, 58.  
4 An agency for the state, the duties of which involve in their performance the exercise of some portion of the  
5 sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v. State*,  
6 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v. City of*  
7 *Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz. 413, 52  
8 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for**  
9 **such time as de- notes duration and continuance, with Independent power to control the property of the public,**  
10 **or with public functions to be exercised in the supposed interest of the people, the service to be compensated by**  
11 **a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.**  
12 *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.  
13 [Black’s Law Dictionary, Fourth Edition, p. 1235]

14 Those readers who disagree that a statutory “taxpayer” is a public officer are asked to explain the following quotes which  
15 also establish this fact:

16           “The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,  
17 and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no  
18 attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not  
19 assume to deal, and they are neither of the subject nor of the object of the revenue laws...”  
20 [Long v. Rasmussen, 281 F. 236 (1922)]

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

26           “And by statutory definition, ‘taxpayer’ includes any person, trust or estate subject to a tax imposed by the revenue  
27 act. ...Since the statutory definition of ‘taxpayer’ is exclusive, the federal courts do not have the power to create  
28 nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts...”  
29 [C.I.R. v. Trustees of L. Inv. Ass’n, 100 F.2d. 18 (1939)]

30 More on the “taxpayer” scam at:

Your Rights as a “Nontaxpayer”, IRS Publication 1a, Form #08.008  
<https://sedm.org/LibertyU/NontaxpayerBOR.pdf>

## 31 **8 Publici Juris/Public Rights as the Source of ALL Unjust Government** 32 **Authority**<sup>58</sup>

33 The subject of “publici juris” or “public rights” is the absolute HEART of IRS deception of the public about the origins of  
34 their authority. It is worth spending a lot of time on and because it is such a central issue, there is much judicial deception  
35 surrounding it which we will carefully explain in the following subsections.

### 36 **8.1 Proof that “Publici Juris”/PUBLIC RIGHTS Include the ENTIRE Civil Code**

37 Principles underlying this analysis:

- 38 1. The CREATOR of a thing is always the absolute owner. See:

Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

- 39 2. CIVIL fictions of law such as “person” are legislative creations of congress and therefore PROPERTY of Congress. See:

Proof That There Is a “Straw Man”, Form #05.042  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>

- 40 3. If you invoke a civil statutory status such as “person” in court as a method to achieve remedy:

<sup>58</sup> Source: Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023, Section 4;  
<https://sedm.org/Forms/FormIndex.htm>.

- 3.1. That remedy is a RIGHT as property which gives you the ability to enforce a CORRESPONDING obligation on the part of the government as enforcer.
- 3.2. That status is government/PUBLIC property you are “borrowing” to which legal strings attach.
- 3.3. The government is the GRANTOR or MERCHANT of the property, and you are the BUYER or BORROWER.
- 3.4. The MERCHANT always makes the rules under the U.C.C. The civil statutory code is, in fact, the INSTANTIATION of all the rules that regulate the use of such PUBLIC property.
- 3.5. The government’s EXCLUSIVE SOURCE OF AUTHORITY over you as the Buyer/borrower originate from the RULES in the civil code. Those rules are a regulation of the use of PUBLIC/GOVERNMENT property. Without such a property interest in the civil status or “res” you are invoking, they would have no authority to WRITE such rules or GRANT you the remedies found therein.
- 3.6. Your obligations are someone ELSE’S rights because the obligation has to be owed to SOMEONE. If that someone is the government, then in effect you are in the custody of government property as an obligor UNTIL you fully satisfy the agreed-upon obligation. A public officer is in fact legally defined as someone “in charge of the PROPERTY of the PUBLIC” and that property is YOUR obligation to the government.
4. The legal strings which attach to the CIVIL STATUTORY STATUS of “person” attach as OBLIGATIONS. You cannot acquire such civil statutory OBLIGATIONS WITHOUT your consent otherwise.
5. Invoking the civil statutory status of “person” and claiming its “benefits”, protections, immunities, and PRIVILEGES therefore constitutes:
- 5.1. An act of IMPLIED CONSENT. See [Form #05.003](#).
- 5.2. A “tacit procuration”.
6. If you don’t want to claim a civil statutory status, you still have a remedy to protect your PRIVATE property, but it MUST derive from the CONSTITUTION and NOT the civil statutory law.
7. CIVIL STATUTORY remedies are PUBLIC rights while CONSTITUTIONAL remedies are PRIVATE rights. You must invoke ONE or the other but NEVER both. They are mutually exclusive and non-overlapping.
8. The only thing the statutory civil law protects is PUBLIC/COLLECTIVE rights and NEVER PRIVATE constitutionally protected rights.
9. You cannot invoke a civil statutory remedy without a CONSENSUAL domicile in the forum granting the privilege. See:  
*Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
10. If you want to AVOID the civil statutory obligations, then either DON’T invoke the status in court or don’t choose a civil domicile and instead be a “nonresident” or “non-resident non-person”. See:  
*Non-Resident Non-Person Position*, Form #05.020  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
11. If you don’t consent to the civil status and by implication, the CIVIL OBLIGATIONS of the status and do not invoke and specifically DENY its “benefits”, but the GOVERNMENT as your opponent enforces those obligations and indirectly the VOLUNTARY STATUS against you, they are:
- 11.1. Engaging in criminal identity theft. See [Government Identity Theft, Form #05.046](#).
- 11.2. Violating the Thirteenth Amendment prohibition against involuntary servitude.
- 11.3. Engaging in criminal human trafficking.
- 11.4. Engaging in criminal PEONAGE in the case of taxation, which is slavery to pay off a debt.
12. The equivocation abused in the definitions and authorities below is a method of sophistry intended to DISGUISE or HIDE the fact that they need your consent to civilly govern you and don’t want you to be able to opt-out and leave the “franchise cage” created by statutory civil privileges. If you opted out, they would lose most of their authority and power over you.
13. In the context of the authorities on this page:
- 13.1. “LEGAL” is equated with CIVIL STATUTORY and PUBLIC context.
- 13.2. “LAWFUL” is equated with the CONSTITUTIONAL or PRIVATE context.
14. The entire process above is nebulously identified by the judiciary as a “quasi-contract”. They absolutely and deliberately REFUSE to precisely identify the operations of all the mechanisms described here or exactly what they mean by a “quasi-contract”, because if they did, it would literally destroy MOST of their power and importance and jurisdiction within constitutional states.
15. When Jefferson in the Declaration of Independence talked about an INVASION of the states with “swarms of officers” (civil statutory “persons”), the above process is EXACTLY what he had in mind. It’s a violation of the Constitution and a criminal tort, and because it’s a crime, you can’t lawfully CONSENT to engage in it. See:  
*Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union*, Form #05.052  
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

More on the subject of this article at:

***Proof that There Is a “Straw man”***

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Form 05.042, Rev. 9-23-2017

134 of 431

EXHIBIT: \_\_\_\_\_



1. *The "Publici Juris" SCAM*, SEDM Blog  
<https://sedm.org/the-publici-juris-or-public-rights-scam/>
2. *Private Right or Public Right? Course*, Form #12.044  
<https://sedm.org/LibertyU/PrivateRightOrPublicRight.pdf>
3. *Separation Between Public and Private Course*, Form #12.025  
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
4. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: "public right"  
<https://famguardian.org/TaxFreedom/CitesByTopic/PublicRight.htm>
5. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
6. *Policy Document: IRS Fraud and Deception About the Statutory Word "Person"*, Form #08.023  
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>
7. *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404 (Member Subscriptions)  
<https://sedm.org/Forms/FormIndex.htm>

"It is not open to question that one who has acquired rights of property necessarily based upon a [CIVIL] statute [Form #05.037] may not attack that statute as unconstitutional, for he cannot both assail it and rely upon it in the same proceeding. \*528 *Hurley v. Commission of Fisheries*, 257 U.S. 223, 225, 42 S.Ct. 83, 66 L.Ed. 206."  
[*Frost v. Corporation Commission*, 278 U.S. 515, 49 S.Ct. 235 (U.S., 1929)]

[EDITORIAL: By "acquired rights of property", the court is talking about accepting PUBLIC privileges or "benefits", which are PUBLIC property. Privileges conveyed by civil statutes are PROPERTY. Receipt of said PUBLIC property essentially causes you to surrender your status as a CONSTITUTIONAL "person" protected by the Bill of [PRIVATE] Rights and exchange that PRIVATE status for a **PUBLIC civil statutory status [Form #13.008]** that is a fiction of law, a creation of Congress, and therefore PROPERTY of Congress. This is the MAIN mechanism by which governments acquire [meaning PROCURE] the right to regulate you as a Merchant under the U.C.C.: Because you are in VOLUNTARY possession of PUBLIC property that you asked for. That right to regulate INCLUDES the right to tax.

HOWEVER, the acquisition of such PUBLIC property and PUBLIC rights must be done so LAWFULLY, which means it must occur within the EXCLUSIVE legislative jurisdiction of the entity legislatively granting the privilege. If it is done EXTRATERRITORIALY in a legislatively foreign state, such as a state of the Union, it becomes an unconstitutional INVASION in violation of Article 4, Section 4 of the Constitution. This is covered in:

1. License Tax Cases, 72 U.S. 462 (1866)  
[https://scholar.google.com/scholar\\_case?case=2852002685220457827](https://scholar.google.com/scholar_case?case=2852002685220457827)
2. *Sources of Extraterritorial Jurisdiction*, SEDM  
<https://sedm.org/sources-of-extraterritorial-jurisdiction-domicile-contract-or-merely-consent-comity/>
3. *Administrative State: Tactics and Defenses*, Form #12.041  
<https://sedm.org/LibertyU/AdminState.pdf>

Like Esau, who exchanged his birthright for a bowl of pottage in the Bible in Gen. 25, you SOLD your FREEDOM for government privileges. By doing so, you invited the CURSE direct from God documented below not unlike the CURSE upon Esau:

*How Scoundrels Corrupted Our Republican Form of Government*, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

PRIVATE. Affecting or belonging to private individuals, as distinct from the public generally. **Not official; not clothed with [PUBLIC] office.** *People v. Powell*, 280 Mich. 699, 274 N.W. 372, 373, 111 A.L.R. 721.

As to private "Act," "Agent," "Bill," "Boundary," "Bridge," "Business," "Carrier," "Chapel," "Corporation," "Detective," "Dwelling House," "Easement," "Examination," "Ferry," "Nuisance," "Pond," "Property," "Prosecutor," "Rights," "Road," "Sale," "School," "Seal," "Statute," "Stream," "Trust," "Water," "War," "Way," "Wharf," and "Wrongs," see those titles.  
[Black's Law Dictionary, Fourth Edition, p. 1358]

1  
2 "PRIVATE PERSON. An individual who is **not the incumbent of an [PUBLIC] office**."  
3 [Black's Law Dictionary, Fourth Edition, p. 1359]

4 [EDITORIAL: The "office" they are talking about, in the context of civil statutory law, is the CIVIL STATUS of "person",  
5 "citizen", "resident", "spouse", "driver", etc. That office is property of the government WITHIN the government as a  
6 corporation. All those claiming the status are, therefore "officers of a public corporation" subject to civil statutory regulation.]  
7

8 **Res.** Lat. The subject matter of a trust or will. **In the civil law, a thing; an object.** As a term of the law, this word  
9 has a very wide and extensive signification, including not only things which are objects of property, but also such  
10 as are not capable of individual ownership. And in old English law it is said to have a general import,  
11 comprehending both corporeal and incorporeal things of whatever kind, nature, or species. **By "res," according**  
12 **to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which**  
13 **is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while**  
14 **in its restricted sense it comprehends every object of right, except actions.** This has reference to the fundamental  
15 division of the Institutes that all law relates either to persons, to things, or to actions.

16 **Res is everything that may form an object of rights and includes an object, subject-matter or [CIVIL] status. In**  
17 **re Riggle's Will, 11 A.D.2d 51 205 N.Y.S.2d 19, 21, 22. The term is particularly applied to an object, subject-**  
18 **matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings**  
19 **are taken.** Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to  
20 be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which  
21 is not between adversary parties, is entitled "In re \_\_\_\_\_".  
22 [Black's Law Dictionary, Sixth Edition, pp. 1304-1306]

23 [EDITORIAL: The civil "status" of "person" is an example of a "res" as described above. This "STATUS" is the OBJECT  
24 of rights, not the SUBJECT of them. The human CONSENSUALLY FILLING the civil status of "person" is the SUBJECT  
25 of those rights. OBJECTS, SUBJECT MATTERS, or STATUSES are all equivalent and all fall in the category of "res". An  
26 example of a "res" is "person", "citizen", "resident", "driver", "taxpayer", etc. An action against a civil statutory "person" is  
27 the defendant or plaintiff in a civil action and the fictional party against whom legal proceedings are taken DIRECTLY. The  
28 human being consensually filling the office or status is the INDIRECT object of the civil proceeding.]  
29

30 **PUBLICI JURIS.** Lat. Of public right. The word "public" in this sense means pertaining to the people, or affecting  
31 the community at large; that which concerns a multitude of people; and the word "right," as so used, means a  
32 well-founded claim; an interest; concern; advantage; benefit. State v. Lyon, 63 Okl. 285, 165 P. 419, 420.

33 This term, as applied to a thing or right, means that it is open to or exercisable by all persons. **It designates**  
34 **things which are owned by "the public;" that is, the entire state or community, and not by any private person.**  
35 **When a thing is common property, so that any one can make use of it who likes, it is said to be publici juris; as in**  
36 **the case of light, air, and public water. Sweet.**  
37 [Black's Law Dictionary, Fourth Edition, p. 1397]

38 [EDITORIAL: The civil code documents an AGGREGATE of rights, and the civil statuses WITHIN the civil code such as  
39 "person" are the OBJECT of those rights. The person CONSENSUALLY filling the PUBLIC office of "person" is the  
40 SUBJECT of those rights.]  
41

42 **Property.** That which is peculiar or proper to any person; that which **belongs exclusively to one.** In the strict legal  
43 sense, **an aggregate of rights which are guaranteed and protected by the government.** Fulton Light, Heat & Power  
44 Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and  
45 interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a  
46 thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it. That  
47 dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or  
48 subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have  
49 to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no  
50 way depends on another man's courtesy.

51 The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal,  
52 tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which  
53 goes to make up wealth or estate. **It extends to every species of valuable right and interest, and includes real and**  
54 **personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's**

[PUBLIC CIVIL] **property rights by actionable wrong.** *Labberton v. General Cas. Co. of America*, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.

*Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607, 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752. Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing, as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission, 230 Or. 439, 370 P.2d. 694, 697. [Black's Law Dictionary, Fifth Edition, p. 1095]*

[EDITORIAL: A civil statutory "person" is an aggregate of rights because many different TYPES of rights can attach to it as a legal fiction.]

*The rights which claimants thus acquired through the previous appropriations of the State are property rights. "Property" in the strict legal sense is an aggregate of rights which are guaranteed and protected by government. In the ordinary sense it is used to indicate the thing itself rather than the rights attached to it. Whether or not we employ the term in one or the other of these senses, the result is the same, so far as the interference with [\*49] property is concerned; for, while in the former attention is directed to the rights which make up the thing, in the latter the thing which constitutes the aggregation of these rights is emphasized. In both cases the rights attached to the thing are the subject of concern. A reference to the cases in the courts will show the various rights which have been protected under the name of property but which, in reality, are rights attached to something which in the ordinary mind constitutes property. In Forster v. Scott, 136 N.Y. 577, Judge O'Brien said: "Whenever a law deprives the [\*289] owner of the beneficial use and free enjoyment of his property, or imposes restraints upon such use and enjoyment, that materially affect its value, without legal process or compensation, it deprives him of his property within the meaning of the Constitution. All that is beneficial in property arises from its use and the fruits of that use, and whatever deprives a person of them deprives him of all that is desirable and valuable in the title and possession."*

*In Pape v. New York & Harlem R. R. Co., 74 A.D. 175, Justice Ingraham said: "It is sufficient to say that this provision of the Constitution [\*\*50]" is to have a large and liberal interpretation, and that the fundamental principle of free government, expressed in these words, protects not only life, liberty and property in a strict and technical sense, against unlawful invasion by the government in the exertion of governmental power in any of its departments, but also protects every essential incident to the enjoyment of those rights.' (People v. King, 110 N.Y. 418.)"*

*[Fulton Light, Heat & Power Co. v. State, 65 Misc. 263 (1909)]*

**"It is universally conceded that a divorce proceeding, in so far as it affects the status of the parties, is an action in rem. 19 Cor. Jur. 22, § 24; 3 Freeman on Judgments (5th Ed.) 3152. It is usually said that the 'marriage status' is the res. Both parties to the marriage, and the state of the residence of each party to the marriage, has an interest in the marriage status. In order that any court may obtain jurisdiction over an action for divorce that court must in some way get jurisdiction over the res (the marriage status).**  
*[Delanoy v. Delanoy, 216 Cal. 27, 13 P.2d. 719 (CA. 1932)]*

[EDITORIAL: An IN REM proceeding is one against PROPERTY. The "marriage status" itself IS the property or "res". Thus the civil status of "spouse" under the family code civil franchise is PUBLIC property CREATED and OWNED by the legislature.]

**"As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit, and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris."**  
*[Am.Jur.2d. Legal Encyclopedia, Franchises, §4: Generally (1999)]*

[EDITORIAL: Franchises are "publici juris", meaning a legislatively created public right against public property. The public property granted are the statutory civil rights that attach to the civil status of "person", "citizen", "resident", "taxpayer", etc. The civil code in effect acts as a "protection franchise" and the public rights granted are the protection to those CONSENTING

to act as government officers. These public rights are not available to those who do NOT consent to the civil status that the rights attach to. That status is a "res" in property terms. The obligations attached to the status/office are the method of "paying for" or "tacitly procuring" the rights that the status comes with. Consent to the civil status is manifested by filling out a government form and ASKING for the status, such as "driver's license application". See *Avoiding Traps in Government Forms Course*, Form #12.023; <https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>. The civil code is therefore the "employment agreement" or "employment compact" governing those who volunteer and pursue the benefits/rights of the protection franchise. The rights and remedies it affords are only available to those who have ALSO voluntarily chosen a civil domicile. See Form #05.002]

**"Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593. [Black's Law Dictionary, Fourth Edition, p. 1235]

[EDITORIAL: A "public officer" is someone in charge of the PROPERTY of the public. In the case of the civil statutory code, that PROPERTY is the civil status (Form #13.008) created and granted legislatively by Congress, and the "aggregation of rights" that it represents as an "object of property".]

"But it was also contended in that court, and is insisted upon here, that the judgment in the State court against the plaintiff was void for want of personal service of process on him, or of his appearance in the action in which it was rendered, and that the premises in controversy could not be subjected to the payment of the demand 722\*722 of a resident creditor except by a proceeding in rem; that is, by a direct proceeding against the property for that purpose. If these positions are sound, the ruling of the Circuit Court as to the invalidity of that judgment must be sustained, notwithstanding our dissent from the reasons upon which it was made. And that they are sound would seem to follow from two well-established principles of public law respecting the jurisdiction of an independent State over persons and property. The several States of the Union are not, it is true, in every respect independent, many of the rights and powers which originally belonged to them being now vested in the government created by the Constitution. But, except as restrained and limited by that instrument, they possess and exercise the authority of independent States, and the principles of public law to which we have referred are applicable to them. One of these principles is, that

[1] every State possesses exclusive jurisdiction and sovereignty over persons and property within its territory. As a consequence, every State has the power to determine for itself the civil status and capacities of its inhabitants; to prescribe the subjects upon which they may contract, the forms and solemnities with which their contracts shall be executed, the rights and obligations arising from them, and the mode in which their validity shall be determined and their obligations enforced; and also to regulate the manner and conditions upon which property situated within such territory, both personal and real, may be acquired, enjoyed, and transferred.

[2] The other principle of public law referred to follows from the one mentioned; that is, that no State can exercise direct jurisdiction and authority over persons or property without its territory."  
[Pennoyer v. Neff, 95 U.S. 714 (1878);  
[https://scholar.google.com/scholar\\_case?case=13333263776496540273](https://scholar.google.com/scholar_case?case=13333263776496540273)]

[EDITORIAL: When any state or the national Congress wants to reach outside its exclusive territory (extraterritorially), it may only do so by using property or rights WITHIN its territory. An action against a civil "person" within a constitutional state that is created and owned by the national government is an action against a public office domiciled in the District of Columbia as required by 4 U.S.C. §72 directly, and against its OWNER indirectly. It is an "in rem" proceeding against the legislatively but not constitutionally FOREIGN office with a FOREIGN civil domicile. The officer voluntarily filling and animating the FOREIGN office has a domicile independent of the office he or she represents. In that sense, a state national vindicating a NATIONAL public right or civil statutory right is acting as a "res"- "ident" agent for a foreign public office with a foreign domicile.]

## 8.2 The “Publici Juris” or “Public Rights” Scam<sup>59</sup>

The Public Rights Doctrine of the U.S. Supreme Court is the starting point for determining whether a right is PRIVATE or PUBLIC, and in what court disputes over the right may be heard. This section will discuss this doctrine and the foundation of it, which is “publici juris”. We also discuss the dividing line between PUBLIC and PRIVATE and how to distinguish each in the following course on our site.

Private Right or Public Right? Course, Form #12.044  
<https://sedm.org/LibertyU/PrivateRightOrPublicRight.pdf>

The term “publici juris”, which is Latin for “public right” is defined as follows:

*“PUBLICI JURIS. Lat. Of public right. The word “public” in this sense means pertaining to the people, or affecting the community at large; that which concerns a multitude of people; and the word “right,” as so used, means a well-founded claim; an interest; concern; advantage; benefit. State v. Lyon, 63 Okl. 285, 165 P. 419, 420.*

*This term, as applied to a thing or right, means that it is open to or exercisable by all [CIVIL STATUTORY] persons [but not CONSTITUTIONAL “persons”]. It designates things which are owned by “the public:” that is, the entire state or community, and not by any private person. When a thing is common property, so that any one can make use of it who likes, it is said to be publici juris; as in the case of light, air, and public water. Sweet. [Black’s Law Dictionary, Fourth Edition, p. 1397]*

They use Latin in the definition to disguise the term “public right” because they are trying to pull a fast one on the mainstream populace. Whenever a court or a legal dictionary uses Latin, guaranteed they are trying to deceive or mislead you to disguise their LACK of lawful authority.

Notice the phrase in the above “owned by the public”, and by that they mean PUBLIC property. The word “benefit” also betrays a privilege as well. “Common property” implies COLLECTIVE control and ownership, rather than PERSONAL ownership.

They use the phrase “it is open to or exercisable by all persons”, but they can ONLY mean all human beings consensually domiciled in the forum and EXCLUDING those who are NOT. In other words, VOLUNTARY CLUB MEMBERS. Otherwise, involuntary servitude and a Fifth Amendment taking of property would be the result. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002  
PDF: <https://sedm.org/Forms/FormIndex.htm>  
HTML: <https://fanguardian.org/Subjects/Taxes/Remedies/DomicileBasisForTaxation.htm>

STATUTORY persons always require a domicile within the CIVIL jurisdiction of a geographical region. That domicile must be CONSENSUAL (Form #05.003). If you don’t consent to a domicile (Form #05.002) in the forum or venue, the only CIVIL protection you have is the CONSTITUTION and the COMMON LAW and STATUTORY CIVIL law (Form #05.037) DOES NOT and CANNOT APPLY. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<https://sedm.org/Forms/FormIndex.htm>

The definition of “PUBLIC RIGHT/PUBLICI JURIS” is therefore deceptive and equivocates (Form #05.014), because the TWO contexts for “persons” are not identified or qualified and are MUTUALLY exclusive:

1. CONSTITUTIONAL “persons”: Human beings protected by the Bill of Rights and the common law and NOT statutory civil law.
2. STATUTORY “persons”: Fictional creations of Congress (“Straw men”, Form #05.042) which only have the limited subset of CONSTITUTIONAL rights entirely defined and controlled by Congress.

<sup>59</sup> Source: Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404, Section 2; <https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>.



You CANNOT be a CONSTITUTIONAL “[person](#)” and a STATUTORY “[person](#)” at the SAME time:

1. Either you have [CONSTITUTIONAL rights \(Form #10.002\)](#) in a given context, or you have [STATUTORY privileges \(Form #05.030\)](#).
2. If you claim STATUTORY privileges, you SURRENDER CONSTITUTIONAL rights.

*"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places whereby a certain individual or class of individuals was exempted from the rigor of the common law. Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some particular advantage or exemption. "*

*[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;  
SOURCE: [http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The\\_privileges\\_and\\_immunities\\_of\\_state\\_c.pdf](http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf)  
See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.*

They are therefore DELIBERATELY deceiving you at the very entry point of asserting PUBLIC CIVIL jurisdiction. They want you to UNKNOWINGLY surrender CONSTITUTIONAL rights by FALSELY believing that CONSTITUTIONAL “persons” and STATUTORY “persons” are equivalent, even though they are MUTUALLY exclusive and non-overlapping.

The “Brandeis Rules” of the U.S. Supreme Court describe EXACTLY how you transition from a PRIVATE/CONSTITUTIONAL “person” to a PUBLIC/STATUTORY CIVIL “person”:

*“The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:*

*[...]*

*6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.* [FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.](#)

#### FOOTNOTES:

[FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.](#)

[\[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 \(1936\)\]](#)

**NOTE:** For the court to suggest in Ashwander that you can’t raise a constitutional issue is to tell you that:

1. You are NO LONGER a CONSTITUTIONAL “person”.
2. You have VOLUNTARILY exchanged PRIVATE/CONSTITUTIONAL rights for PUBLIC STATUTORY PRIVILEGES.
3. You are a GOVERNMENT WHORE of the kind described by the Bible in the following article:

[Are You “Playing the Harlot” with the Government?, SEDM  
<https://sedm.org/are-you-playing-the-harlot/>](#)

4. You have SURRENDERED all constitutional remedies.

**BEND OVER!**

Notice in the Brandeis Rules THAT:

1. He was in effect MAKING LAW, because he cited NO AUTHORITY for the rules.
2. The judge was operating in a POLITICAL capacity, which real judges cannot do.
3. Because he was operating in a political capacity and “making law” that directly SURRENDERS all of your constitutional rights, then He was in effect REPEALING the entire Bill of Rights and thus violating his oath to “support and defend the constitution”.
4. He admitted that the court has DELIBERATELY OBFUSCATED the [Separation Between Public and Private \(Form #12.025\)](#). Confusing these two is the MAIN method of tyranny, in fact, and they can’t hand the prisoners the key to their prison cell!

Here’s another example:

“The distinction between public rights and private rights has not been definitively explained in our precedents. Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a minimum arise “between the government and others.” Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413. In contrast, “the liability of one individual to another under the law as defined,” Crowell v. Benson, supra, at 51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”

[ . . . ]

Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress [PUBLIC RIGHTS] and other [PRIVATE] rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or aggrandizement” by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” or “public right” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right. FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.  
[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

More on judges unconstitutionally “making law” at:

1. [How Judges Unconstitutionally “Make Law”](https://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf), Litigation Tool #01.009  
<https://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf>
2. Courts Cannot Make Law  
<https://youtu.be/avXHXxeT-UU>

On the subject of judges “making law”, Montesquieu who designed our three-branch system of government with [separation of powers \(Form #05.023\)](#) in his famous book “The Spirit of Laws” STERNLY WARNED BEFORE the Constitution was even written(!) the following:

“When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."

[. . .]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

[*The Spirit of Laws*, Charles de Montesquieu, 1758, Book XI, Section 6;  
SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm)]

What the U.S. Supreme Court has done, through "The Public Rights Doctrine", is to put in effect the following POLICY that is not LAW but which has the practical EFFECT and FORCE of law:

1. Government can do no wrong PROVIDED that it is operating within its statutory and constitutional limits, and therefore cannot be sued as a wrongdoer, unless the statute they are administering is or has been declared unconstitutional.
2. Disputes between TWO private parties protected by the Constitution must be heard in Constitutional, Article III courts.
3. Disputes between a PRIVATE party and the GOVERNMENT must be heard in:
  - 3.1. Legislative franchise courts in the LEGISLATIVE or EXECUTIVE Branch if no Constitutional wrong is implicated because you are seeking a privilege against Uncle.
  - 3.2. A constitutional Article III court if a Constitutional violation is implicated.
4. Any privilege or right originating from a civil statute that is not in the Constitution is, by definition a public right AGAINST the government. Thus, it is a PRIVILEGE that can be regulated by the government and heard in a franchise court. [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 \(1983\)](#)
5. Franchise courts, also called "legislative franchise courts":
  - 5.1. Are legislatively created creatures of Congress which can only hear disputes relating to federal property coming under 5 U.S.C. §553(a)(2).
  - 5.2. Cannot hear constitutional issues or rights violations.
  - 5.3. Cannot hear disputes of those not partaking of the civil statutory privileges or franchise they were created to administer.
  - 5.4. Are part of what now-deceased Supreme Court Justice Antonin Scalia called "The FOURTH Branch of government", implying that they are unconstitutional. [Freytag v. Commissioner, 501 U.S. 868 \(1991\)](#).
6. If you wish to invoke your constitutional rights against a government actor who injured your constitutional rights:
  - 6.1. That dispute is against THE INDIVIDUAL ACTOR, not against the government.
  - 6.2. You must satisfy the burden of proof that the tortious actor was acting OUTSIDE of their delegated constitutional or statutory authority. Usually, this means that your status or your earnings did NOT fall within the STATUTORY definitions provided in the civil statute they were administering using the strict rules of statutory construction and interpretation documented in Form #05.014.
  - 6.3. The Department of Justice can overrule you by simply declaring, absent ANY proof, that they were operating WITHIN their authority, even if the definitions say they were NOT. See 28 U.S.C. §2679(d)(3).
  - 6.4. If the tortious actor was acting outside their delegated authority, they are NOT entitled to free representation by the Department of Justice.
7. If you file the action against the tortious actor in STATE court, then the action cannot be removed to FEDERAL court WITHOUT the defendant proving that federal property OF SOME KIND listed in 5 U.S.C. §553(a)(2) is involved, and thus, that a "federal question" is at issue.
8. The COURT which allows for removal from state to federal court itself is committing a tort WITHOUT enforcing the requirement of the defendant to prove "federal question" and FEDERAL PROPERTY is at issue. See 28 U.S.C. §1652, which is deliberately vague to protect UNLAWFUL removals and IDENTITY THEFT that they facilitate, as documented in:

[Government Identity Theft, Form #05.046](#)  
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>
9. Lastly, there are cases where even though the offending party in the government who you are suing INDIVIDUALLY caused an unlawful taking of PRIVATE property, the property is still in the CUSTODY of the government.
  - 9.1. Suing the corrupt individual will not return the property and you have to sue the PROPERTY and indirectly the party possessing it at the time, which is usually the government.

- 9.2. The action to return the property must be filed as an “in rem” action against the PROPERTY and NOT the government.
- 9.3. In rem actions against the government for property unlawfully in their custody ARE permitted and are NOT privileges, but RIGHTS and NO STATUTE is necessary to reclaim the property WRONGFULLY in government possession. Property taken from a “nontaxpayer” under the color but without the actual authority of law is not “taxes”, but THEFT, and therefore would NOT come under the Internal Revenue Code, which only governs interactions with CONSENTING STATUTORY “taxpayers”:

*“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*  
[Long v. Rasmussen, 281 F. 236 (1922)]

*“Revenue Laws relate to taxpayers 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. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”*  
[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]

*“A claim against the United States is a right to demand money from the United States.<sup>60</sup> Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent.<sup>61</sup> **The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property.**<sup>62</sup> **If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot [lawfully] hold the money or property against the claim of the injured party.**<sup>63</sup>”*  
[American Jurisprudence 2d, United States, §45 (1999)]

*“When the Government has illegally received money which is the property of an innocent citizen and when this money has gone into the Treasury of the United States, there arises an implied contract on the part of the Government to make restitution to the rightful owner under the Tucker Act and this court has jurisdiction to entertain the suit.*  
*90 Ct.Cl. at 613, 31 F.Supp. at 769.”*  
*[Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl., 1981) ]*

California Civil Code  
Section 2224

*“One who gains a thing by fraud, accident, mistake, undue influence, the violation of a trust, or other wrongful act, is, unless he or she has some other and better right thereto, an involuntary trustee of the thing gained, for the benefit of the person who would otherwise have had it.”*

***“The United States, we have held, cannot, as against the claim of an innocent party, hold his money which has gone into its treasury by means of the fraud of its agent. While here the money was taken through mistake without element of fraud, the unjust retention is immoral and amounts in law to a fraud of the taxpayer's rights. What was said in the State Bank Case applies with equal force to this situation. ‘An action will lie whenever the defendant has received money which is the property of the plaintiff, and which the defendant is obligated by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is immaterial.’”***

<sup>60</sup> United States ex rel. Angarica v. Bayard, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v. McLean, 117 U.S. 567, 29 L.Ed. 940, 6 S.Ct. 870; Manning v. Leighton, 65 Vt. 84, 26 A 258, motion dismd 66 Vt. 56, 28 A 630 and (disapproved on other grounds by Button’s Estate v. Anderson, 112 Vt. 531, 28 A.2d. 404, 143 A.L.R. 195).

<sup>61</sup> Blagge v. Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

<sup>62</sup> Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

<sup>63</sup> Bull v. United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 USTC ¶9346, 15 AFTR 1069; United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647.

More on the Public Rights Doctrine of the U.S. Supreme Court and the subject of “Publici juris” at:

[Sovereignty and Freedom Topic](#), Section 6: Private and Natural Rights and Natural Law, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Freedom/Freedom.htm>

### 8.3 What is a “quasi-contract”<sup>64</sup>

Quasi-contracts between you and the government occur when you are in receipt, custody, or temporary control over property or rights granted to you by the government under a franchise. Here is a description of that condition:

*“It is only where some right or privilege [which are GOVERNMENT PROPERTY] is conferred by the government or municipality upon the owner, which he can use in connection with his property, or by means of which the use of his property is rendered more valuable to him, or he thereby enjoys an advantage over others, that the compensation to be received by him becomes a legitimate matter of regulation. Submission to the regulation of compensation in such cases is an implied condition of the grant, and the State, in exercising its power of prescribing the compensation, only determines the conditions upon which its concession shall be enjoyed. When the privilege ends, the power of regulation ceases.”*  
[Munn v. Illinois, 94 U.S. 113 (1877)]

If they can't regulate it, then it's PRIVATE, constitutionally protected property. If they CAN, then it's PUBLIC property.

*“The legislation in question is nothing less than a bold assertion of absolute power by the State to control at its discretion the property and business of the citizen, and fix the compensation he shall receive. The will of the legislature is made the condition upon which the owner shall receive the fruits of his property and the just reward of his labor, industry, and enterprise. “That government,” says Story, “can scarcely be deemed to be free where the rights of property are left solely dependent upon the will of a legislative body without any restraint. The fundamental maxims of a free government seem to require that the rights of personal liberty and private property should be held sacred.” Wilkeson v. Leland, 2 Pet. 657.”*  
[Munn v. Illinois, 94 U.S. 113 (1877)]

And if you have or use that PUBLIC property, then you implicitly consent to be regulated. The civil STATUS of the owner of the PROPERTY or the owner establishes whether it is PUBLIC or PRIVATE.

All franchises involve the "grants" mentioned above. They too are privileges. You seldom see "grant" used in the context of anything OTHER than franchises.

Big red flags should come up whenever you see SCOTUS use the word "implied" as above. "implied"="grant" = legal strings=obligations. You see exactly that same language in U.S. v. Wong Kim Ark with aliens:

*“The implied license, therefore, under which they enter, can never be construed to grant such exemption.”* 7 Cranch, 144." Cranch, 144."  
[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]

*“It is only where some right or privilege [which are GOVERNMENT PROPERTY] is conferred by the government or municipality upon the owner, which he can use in connection with his property, or by means of which the use of his property is rendered more valuable to him, or he thereby enjoys an advantage over others, that the compensation to be received by him becomes a legitimate matter of regulation. Submission to the regulation of compensation in such cases is an IMPLIED CONDITION of the grant, and the State, in exercising its power of prescribing the compensation, only determines the conditions upon which its concession shall be enjoyed. When the privilege ends, the power of regulation ceases.”*  
[Munn v. Illinois, 94 U.S. 113 (1877)]

Both cases involve PRIVILEGES. In the latter case, they call it an "implied license". In the Munn case, it also involves licensed activities. Applying for the license constitutes effective consent to be regulated and taxed.

In the case of the SSN, it too is what the Federal Trade Commission calls a “franchise mark”, or evidence of the existence of a LICENSE. The USE of the SSN on an information return is evidence of the assent of the taxpayer (to whom the SSN is assigned) to the representations made on the information return as to taxable income

<sup>64</sup> Source: [How to File Returns](#), Form #09.074, Section 7.2; <https://sedm.org/Forms/FormIndex.htm>.



When the U.S. Supreme Court uses the word "implied", they are giving you notice of what you effectively consent to by engaging in the regulated or taxed activity.

"quasi contract"="implied license"="implied condition" of use=legal strings

They are EXACTLY the same thing. They certainly are subtle about it.

*"The rich rules over the poor,  
And the borrower is servant to the lender."  
[Prov. 22:7, Bible, NKJV]*

**"The State in such cases exercises no greater right than an individual may exercise over the use of his own property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it."**  
*[Munn v. Illinois, 94 U.S. 113 (1877)]*

#### 8.4 How did you CONSENT to the "Quasi-Contract"?<sup>65</sup>

The obligation to pay income taxes is "quasi-contractual", according to the U.S. Supreme Court:

*"Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq. 8 S.Ct. 1370, compare Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641, **still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of debt or indebitatus assumpsit.** United States v. Chamberlin, 219 U.S. 250, 31 S.Ct. 155; Price v. United States, 269 U.S. 492, 46 S.Ct. 180; Dollar Savings Bank v. United States, 19 Wall. 227; and see Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493. This was the rule established in the English courts before the Declaration of Independence, Attorney General v. Weeks, Bunbury's Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225; Attorney General v. Hatton, Bunbury's Exch. Rep. [296 U.S. 268, 272] 262; Attorney General v. —, 2 Ans.Rep. 558; see Comyn's Digest (Title 'Dett,' A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. "*  
*[Milwaukee v. White, 296 U.S. 268 (1935)]*

The obligation to pay taxes and the consent to the "quasi-contract" is created by:

1. CHOOSING the privileged statuses of citizen or resident and receiving "income" or "gross income" from anyone worldwide. One can UNCONSENT to making worldwide earnings taxable by:
  - 1.1. If a State National: Changing to "nonresident alien". More particularly, changing the STATUS of the SSN assigned to your legal person to "nonresident alien" pursuant to 26 C.F.R. §301.6109-1(g). This is done usually by filing a 1040NR return after previously Filing a 1040 form.
  - 1.2. If a STATUTORY citizen: Changing your domicile to outside of federal territory to become a nonresident and a "nonresident alien". More particularly, changing the STATUS of the SSN assigned to your legal person to "nonresident alien" pursuant to 26 C.F.R. §301.6109-1(g). This is done usually by filing a 1040NR return after previously Filing a 1040 form.
  - 1.3. If you are a "resident alien" or "alien": Leaving the country or naturalizing as an alien. Thus, the PROPERTY being granted that creates the obligation is the USE of the status of citizen or resident, which has the condition that those using it must RENT it by paying tax on "income" or "gross income" received.
2. CHOOSING the non-privileged status of "nonresident alien" and receiving government payments of any kind called "income" or "gross income". One can unconsent by refusing to receive government payments. Thus, the PROPERTY being granted that creates the obligation is the government payment. Those receiving it agree or consent that the

<sup>65</sup> Source: *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404, Section 5.1; <https://sedm.org/Forms/FormIndex.htm>.

government retains a qualified interest in it which must be RETURNED. By “qualified interest” we mean a SHARED property interest.

3. Failing or refusing to rebut false information returns connecting your NON-TAXABLE earnings to the status of “gross income” and “trade or business” income. Information return reports such as the W-2 and 1099 can only be filed upon those engaged in a “trade or business”, per 26 U.S.C. §6041(a). All such parties are either public officers or receiving government property. For details on how to rebut these usually false reports, see:

Correcting Erroneous Information Returns, Form #04.001

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

It goes without saying that the REVERSE of the process of UNCONSENTING is how you effectively consented to the obligation to begin with.

All three of the above constitute either “IMPLIED consent” or “assent” to the income tax. Items 1 and 2 involve “IMPLIED consent” while item 3 involves “ASSENT”. They must have one or the other to make their enforcement activities consistent with the Constitution and legitimate:

*“Implied consent. That manifested by signs, actions, or facts, or by inaction or silence, which raise a presumption that the consent has been given. For example, when a corporation does business in a state it impliedly consents to be subject to the jurisdiction of that state's courts in the event of tortious conduct, even though it is not incorporated in that state. Most every state has a statute implying the consent of one who drives upon its highways to submit to some type of scientific test or tests measuring the alcoholic content of the driver's blood. In addition to implying consent, these statutes usually provide that if the result of the test shows that the alcohol content exceeds a specified percentage, then a rebuttable presumption of intoxication arises.”*  
*[Black's Law Dictionary, Fifth Edition, pp. 276-277]*

assent noun

as·sent / \ ə- 'sent , a- \

Definition of assent (Entry 2 of 2)

: an act of agreeing to something especially after thoughtful consideration : an act of assenting :  
ACQUIESCENCE, AGREEMENT

*She gave her assent to the proposal.*

Other Words from assent

[Merriam-Webster Dictionary: Assent, Downloaded 11/27/2020; <https://www.merriam-webster.com/dictionary/assent>]

Because the taxpayer can be deemed to agree with 3rd party information by failing to disagree, his assent is more what is needed than his "consent"----one may consent to be a resident alien, and such person no longer has the option not to consent to be taxed on his worldwide income. One cannot be forced to work for the federal government, so one must consents to that by claiming a statutory civil status of “taxpayer” or “person” that constitutes consent. After such consent, such person no longer has the option to "not consent" to the income tax on such income.

When it comes to assessing a tax, they need your assent to the tax---either via your self-assessment or tacitly if you refuse to file as you are apparently required to do, based on the evidence. "consent" at that point is no longer the issue---they do not need your consent to be taxed on what is determined to be your taxable income. but they also cannot just make up a tax assessment out of the blue without either your direct assent (via self-assessment) or via your tacit assent (based on available information and your failure to make a self-assessment).

As far as changing the status of either a STATUTORY “citizen” or a state national to that of “nonresident alien”, the regulation authorizing that says:

26 C.F.R. §301.6109-1 Identifying numbers.

(g) Special rules for taxpayer identifying numbers issued to foreign persons—

(1) General rule—

**(i) Social security number.**

A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number.

**(ii) Employer identification number.**

An employer identification number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. person. However, the Internal Revenue Service may establish a separate class of employer identification numbers solely dedicated to foreign persons which will be identified as such in the records and database of the Internal Revenue Service. A person may establish a different status for the number either at the time of application or subsequently by providing proof of U.S. or foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. The Internal Revenue Service may require a person to apply for the type of employer identification number that reflects the status of that person as a U.S. or foreign person.

**2) Change of foreign status.**

Once a taxpayer identifying number is identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. or foreign person, the status of the number is permanent until the circumstances of the taxpayer change. A taxpayer whose status changes (for example, a nonresident alien individual with a social security number becomes a U.S. resident alien) must notify the Internal Revenue Service of the change of status under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify.

So if a “nonresident alien” files a Form 1040, he is deemed to be reporting to IRS that "the circumstances of the taxpayer" changed and that he is electing to be treated as a resident alien per 26 U.S.C. §7701(b)(1)(A). So "U.S. person" becomes the NEW "permanent" status for the SSN. Now we can see why they call it a "first-year election" in the sub-heading at 26 U.S.C. §7701(b)(4). It is a veiled warning that the taxpayer's SSN will be deemed to be assigned to a resident alien (“U.S. person” status) every year after that, as well. Unless/until you inform the IRS that, once again, the taxpayer's circumstances changed

So the common thread is the grant and purchase of property, and that purchase gives the grantor the right to make rules or conditions for the use of the property under Article 4, Section 3, Clause 2, including the obligation to pay rent for the privilege of using the RIGHTS attached to the status in the case of a STATUTORY citizen or a STATUTORY resident or to return a portion of the property in the case of government payments.

In the case of a citizen or resident, there is NO KICKBACK, because the property granted is NOT money, but a status.

*kickback*

*noun*

*kick·back / \ 'kik-, bak\*

*Definition of kickback*

*(Entry 1 of 2)*

*1: a return of a part of a sum received often because of confidential agreement or coercion*

*every city contract had been let with a ten percent kickback to city officials— D. K. Shipler*

*2: a sharp violent reaction*

[Merriam-Webster Dictionary: Kickback, Downloaded 11/26/2020; <https://www.merriam-webster.com/dictionary/kickback>]

1 In the case of “nonresident aliens”, there IS a kickback, because the property granted is MONEY in the case of government  
2 payments, a portion of which must be "RETURNED".

3 In both of the above cases, there is a grant of government property, however, which gives rise to the "quasi-contractual"  
4 obligation. Accepting the property or using it, therefore, constitutes effective consent or “implied consent”, JUST as  
5 SCOTUS said:

6 *“The conditions upon which the privilege shall be enjoyed being stated or implied in the legislation authorizing*  
7 *its grant, no right is, of course, impaired by their enforcement. The recipient of the privilege, in effect, stipulates*  
8 *to comply with the conditions. It matters not how limited the privilege conferred, its acceptance implies an*  
9 *assent to the regulation of its use and the compensation for it.”*  
10 *[Munn v. Illinois, 94 U.S. 113 (1877)]*

11 By "stipulates" the U.S. Supreme Court means “CONSENTS and agrees” to the “quasi-contract”. It’s a quasi rather than an  
12 actual contract because the ACT of accepting or using the property is TREATED AS an effective act of consent, even if the  
13 person accepting the property does not KNOW this is what is happening from a legal perspective. The legal dictionary has  
14 two names for this type of consent:

15 1. "tacit procuration"

16 *“Procuration.. Agency; proxy; the act of constituting another one's attorney in fact. The act by which one person*  
17 *gives power to another to act in his place, as he could do himself. Action under a power of attorney or other*  
18 *constitution of agency. Indorsing a bill or note "by procuration" is doing it as proxy for another or by his*  
19 *authority. The use of the word procuration (usually, per procuratione, or abbreviated to per proc. or p. p.) on a*  
20 *promissory note by an agent is notice that the agent has but a limited authority to sign.*

21 *An express procuration is one made by the express consent of the parties. An implied or tacit procuration takes*  
22 *place when an individual sees another managing his affairs and does not interfere to prevent it. Procurations are*  
23 *also divided into those which contain absolute power, or a general authority, and those which give only a limited*  
24 *power. Also, the act or offence of procuring women for lewd purposes. See also Proctor.”*  
25 *[Black's Law Dictionary, Fifth Edition, pp. 1086-1087]*

26 2. “Sub silentio”

27 *“SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of*  
28 *consent”*  
29 *[Black's Law Dictionary, Fourth Edition, p. 1593]*

30  
31 *“Qui tacet consentire videtur.*

32 *He who is silent appears to consent. Jenk. Cent. 32.”*

33 *[Bouvier's Maxims of Law, 1856;*  
34 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

35 The above processes therefore are what we refer to as "invisible consent".

36 Further, note that in Munn v. Illinois above, the U.S. Supreme Court ALSO used the word "obviously". Tacit procuration is  
37 in no way OBVIOUS and operates very subtly. It may be obvious to THEM, but it’s far from obvious to the VICTIMS of  
38 the "quasi-contractual scam". That’s why they CLOAKED the process in legalese using a nebulous term to describe the  
39 above process, which they will ABSOLUTELY refuse to disclose because they DON’T WANT YOU TO KNOW! It’s the  
40 SECRET to leaving the system.

41 It is important that people understand they can't just argue their way out of an obligation by effectively saying "AHA! I know  
42 what this tax REALLY is!". We only discuss the quasi-contractual nature of the obligations to file and pay in the context of  
43 opposing the idea that these things are forced on everyone This is a matter of personal taste and sensibilities. We prefer to  
44 say that people are unknowingly opting into income tax liability.

With normal people, we just say as a shorthand that they can "opt-out" because they are starting with the assumption that they are somehow already liable and that nothing can legally be done to avoid that. So that is a starting point----from there they can learn that they have actually been opting in, every time. So they don't need to opt-out so much as refrain from opting IN

But since there are some different things you have to do; you could say it is changing the SSN to nonresident alien can definitely be seen as opting out of "U.S. person" status. But even then, you still have to refrain from opting into income tax liability----by not misapplying the law in your determinations of what your gross income is, and by understanding that you have the right to exclude non-federally sourced income from "gross income".

## **9 Where does the power to "define" statutory civil statuses and assign civil obligations to the definition come from?<sup>66</sup>**

### **9.1 Authority to impose obligations comes from control over government property**

The power to "define" civil statutory terms and civil statuses such as "person" and "individual" and "taxpayer" and to assign civil statutory obligations against them derives ONLY from the government's authority to "make needful rules respecting the Territory and other property of the United States" under Article 4, Section 3, Clause 2 of the Constitution:

*United States Constitution  
Article 4, Section 3*

**The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.**

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**"The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the territory or other property belonging to the United States. This power applies as well to territory belonging to the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be. The argument is, that 510\*510 the power to make "ALL needful rules and regulations" "is a power of legislation," "a full legislative power;" "that it includes all subjects of legislation in the territory," and is without any limitations, except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit slavery upon the public domain within the new States, and such a prohibition would permanently affect the capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on Congress. This is a conclusion universally admitted. But the power to "make rules and regulations respecting the territory" is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in the domain of the United States within the States; and whatever rules and regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on the situs of "the territory.""**  
[Dred Scott v. Sandford, 60 U.S. 393  
(1857);[https://scholar.google.com/scholar\\_case?case=3231372247892780026](https://scholar.google.com/scholar_case?case=3231372247892780026)]

The essence of ownership is the power to absolutely and exclusively control a thing, whether it be property or a statutory civil status or those who exercise said civil status. Therefore, ownership and control are synonymous:

*Ownership. Collection of rights **to use and enjoy property**, including right to transmit it to others. Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673. The complete dominion, title, or proprietary right in a thing or claim. The entirety of the powers of use and disposal allowed by law.*

**The right of one or more persons to possess and use a thing to the exclusion of others. The right by which a thing belongs to someone in particular, to the exclusion of all other persons. The exclusive right of possession, enjoyment, and disposal; involving as an essential attribute the right to control, handle, and dispose.**

**Ownership of property is either absolute or qualified. The ownership of property is absolute when a single person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject only to general laws. The ownership is qualified when it is shared with one or more persons, when the time of enjoyment is deferred or limited, or when the use is restricted. Calif. Civil Code, §§678-680.**

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<sup>66</sup> Source: *Policy Document: IRS Fraud and Deception About the Statutory Word "Person"*, Form #08.023, Section 2; <https://sedm.org/Forms/FormIndex.htm>.



There may be ownership of all inanimate things which are capable of appropriation or of manual delivery; of all domestic animals; of all obligations; of such products of labor or skill as the composition of an author, the goodwill of a business, trademarks and signs, and of rights created or granted by statute. Calif. Civil Code, §655.

In connection with burglary, "ownership" means any possession which is rightful as against the burglar.

See also Equitable ownership; Exclusive ownership; Hold; Incident of ownership; Interest; Interval ownership; Ostensible ownership; Owner; Possession; Title.  
[Black's Law Dictionary, Sixth Edition, p. 1106]

Congress cannot civilly regulate or control PRIVATE property that doesn't belong to it or which it does not at least have a provable qualified or shared interest in which is lawfully and demonstrably acquired. If they violate this, they are STEALING that property. Rights are property. Anything that conveys rights is property. Civil statutory statutes convey rights against the government or its agents and are property:

"The reason why States are 'bodies politic and corporate' is simple: just as a corporation is an entity that can act only through its agents, '[t]he State is a political corporate body, can act only through agents, and can command only by laws.' Poindexter v. Greenhow, supra, 114 U.S., at 288, 5 S.Ct. at 912-913. See also Black's Law Dictionary 159 (5th ed. 1979) ('[B]ody politic or corporate': 'A social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good'). As a 'body politic and corporate,' a State falls squarely within the Dictionary Act's definition of a 'person.'"  
[Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)]

Notice the above doesn't say "covenants with each HUMAN or MAN or WOMAN" but with each "citizen". The STATUTORY "citizen" is an officer and agent of the government. In statutes at least, it is a fiction and creature of law, not a physical thing. In the Constitution, it is SUPPOSED to be a physical thing also, as admitted below, but when the STATUTORY and CONSTITUTIONAL contexts are equivocated together, a usurpation and non-consensual conversion from PRIVATE to PUBLIC occurs as pointed out below by the U.S. Supreme Court.

"Under our own systems of polity, the term 'citizen', implying the same or similar relations to the government and to society which appertain to the term, 'subject' in England, is familiar to all. Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- to a being or agent [of government, also called a PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations. It is in this acceptance only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood. When distributing the judicial power, that article extends it to controversies between 'citizens' of different states. This must mean the natural physical beings composing those separate communities, and can by no violence of interpretation be made to signify artificial, incorporeal, theoretical, and invisible creations. A corporation, therefore, being not a natural person, but a mere creature of the mind, invisible and intangible, cannot be a citizen of a state, or of the United States, and cannot fall within the terms or the power of the above mentioned article, and can therefore neither plead nor be impleaded in the courts of the United States."  
[Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel]

Consistent with the above, the U.S. Code identifies JURORS as public officers:

[TITLE 18 > PART 1 > CHAPTER 11 > § 201](#)  
[§ 201. Bribery of public officials and witnesses](#)

(a) For the purpose of this section—

(1) the term "public official" means Member of Congress, Delegate, or Resident Commissioner, either before or after such official has qualified, or an officer or employee or person acting for or on behalf of the United States, or any department, agency or branch of Government thereof, including the District of Columbia, in any official function, under or by authority of any such department, agency, or branch of Government, or a juror;

One may not serve within the government WITHOUT becoming an agent or officer of the government. Likewise, all actions, and especially ENFORCEMENT actions of government must be UPON its own agents and officers per the above case. To suggest otherwise is to encourage unconstitutional THEFT and SLAVERY:

"[t]he State is a political corporate body, can act only through agents, and can command only by laws."  
Poindexter v. Greenhow, supra, 114 U.S., at 288, 5 S.Ct. at 912-913.

The term “command” above certainly implies the ability to CIVILLY ENFORCE using civil states. These civil statutes, IF they can be enforced and if they involve a penalty or taking of property of any kind for non-compliance, MUST involve the ability to “command” or they cannot BE a “command”. We talk about this in the following:

*Federal Enforcement Authority Within States of the Union*, Form #05.032  
<https://sedm.org/Forms/FormIndex.htm>

## 9.2 Evidence in support

The U.S. Supreme Court has consistently confirmed that the origin of the government’s ability to create civil statutory statuses and impose obligations arises from granting property, services, or consideration in some form to the recipient with legal strings attached. That property can take many forms but is usually referred to as a “benefit” or “exemption” of some kind. In legal parlance, the process of granting the benefit is referred to by the courts as a “privilege” or “franchise”.

The best way to locate evidence proving that grants of property and privileges confer statutory jurisdiction and the right to regulate is in cases dealing with compelled use of Social Security Numbers. For instance, in *Bowen v. Roy*, 476 U.S. 693 (1986) the appellant alleged that the U.S. government was compelling him to violate his religious beliefs by forcing the use of Social Security Numbers as a condition of receiving Aid to Families of Dependent Children (AFDC). Rights are property, including Constitutionally recognized rights in the First Amendment, and the Appellant wanted a “benefit” but refused to surrender their First Amendment constitutional rights in exchange. In effect, the appellant wanted “something for nothing”: They wanted the “benefit” but they didn’t want to pay for it with the surrender of something of equal value, which in this case was their First Amendment rights. This is a violation of the mandate on the opening page of our website:

*“People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All are treated equally under REAL “law”. The only way to remain truly free and equal under the civil law is to avoid seeking government civil services, benefits, property, special or civil status, exemptions, privileges, or special treatment. All such pursuits of government services or property require individual and lawful consent to a franchise and the surrender of inalienable constitutional rights AND EQUALITY in the process, and should therefore be AVOIDED. The rights and equality given up are the “cost” of procuring the “benefit” or property from the government, in fact. Nothing in life is truly “free”. Anyone who claims that such “benefits” or property should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or her behalf. All just rights spring from responsibilities/obligations under the laws of a higher power. If that higher power is God, you can be truly and objectively free. If it is government, you are guaranteed to be a slave because they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. If you want it really bad from people with a monopoly, then you will get it REALLY bad. Bend over. There are NO constitutional limits on the price government can charge for their monopoly services or property. Those who want no responsibilities can have no real/PRIVATE rights, but only privileges dispensed to wards of the state which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just like self-ownership and personal responsibility. For the biblical version of this paragraph, read 1 Sam. 8:10-22. For the reason God answered Samuel by telling him to allow the people to have a king, read Deut. 28:43-51, which is God’s curse upon those who allow a king above them. Click Here for a detailed description of the legal, moral, and spiritual consequences of violating this paragraph.”*  
[SEDM Website Opening Page; <http://sedm.org>]

Below is the context of the Bowen case:

*“Appellees Stephen J. Roy and Karen Miller applied for and received benefits under the Aid to Families with Dependent Children program and the Food Stamp program. They refused to comply, however, with the requirement, contained in 42 U.S.C. §602(a)(25) 1 and 7 U.S.C. §2025(e), that participants in these programs furnish their state welfare agencies with the Social Security numbers of the members of their household as a condition of receiving benefits. Appellees contended that obtaining a Social Security number for their 2-year-old daughter, Little Bird of the Snow, would violate their Native American religious beliefs. The Pennsylvania Department of Public Welfare thereafter terminated AFDC and medical benefits payable to appellees on the child’s behalf and instituted proceedings to reduce the level of food stamps that appellees’ household was receiving. Appellees then filed this action against the Secretary of the Pennsylvania Department of Public Welfare, the Secretary of Health and Human Services, and the Secretary of Agriculture, arguing that the Free Exercise Clause entitled them to an exemption from the Social Security number requirement. In their complaint, [\*696] appellees stated that “[the] sole basis” for the denial of welfare benefits was “Mr. Roy’s refusal to obtain a Social Security Number for Little Bird of the Snow,” and thus requested injunctive relief, damages, and benefits. In the statement of “undisputed facts,” the parties agreed that Little Bird of the Snow did not have a Social Security number.*

*At trial, Roy testified that he had recently developed a religious objection to obtaining a Social Security number for Little Bird of the Snow. 2 Roy is a Native American descended from the Abenaki Tribe, and he asserts a*

religious belief that control over one's life is essential to spiritual purity and indispensable to "becoming a holy person." Based on recent conversations with an Abenaki chief, Roy believes that technology is "robbing the spirit of man." In order to prepare his daughter for greater spiritual power, therefore, Roy testified to his belief that he must keep her person and spirit unique and that the uniqueness of the Social Security number as an identifier, coupled with the other uses of the number over which she has no control, will serve to "rob the spirit" of his daughter and prevent her from attaining greater spiritual power.  
[Bowen v. Roy, 476 U.S. 693 (1986)]

The U.S. Supreme Court held that there was no violation of rights:

**Our cases have long recognized a distinction between the freedom of individual belief, which is absolute, and the freedom of individual conduct, which is not absolute. This case implicates only the latter concern.** Roy objects to the statutory requirement that state agencies "shall utilize" Social Security numbers not because it places any restriction on what he may believe or what he may do, but because he believes the use of the number may harm his daughter's spirit.

**Never to our knowledge has the Court interpreted the First Amendment to require the Government itself to behave in ways that the individual believes will further his or her spiritual development or that of his or her family. The Free Exercise Clause simply cannot be understood to require the Government to conduct its own internal affairs in ways that comport with the religious beliefs of particular citizens.** Just as the Government may not insist that appellees engage in [\*700] any set form of religious observance, so appellees may not demand that the Government join in their chosen religious practices by refraining from using a number to identify their daughter. *HNI* "[The] Free Exercise Clause is written in terms of what the government cannot do to the individual, not in terms of what the individual can extract from the government." *Sherbert v. Verner*, 374 U.S. 398, 412 (1963) (Douglas, J., concurring).

As a result, Roy may no more prevail on his religious objection to the Government's use of a Social Security number for his daughter than he could on a sincere religious objection to the size or color of the Government's filing cabinets. The Free Exercise Clause affords an individual protection from certain forms of governmental compulsion; it does not afford an individual a right to dictate the conduct of the Government's internal procedures.

[. . .]

Roy also challenges Congress' requirement that a state AFDC plan "must. . . provide (A) that, as a condition of eligibility under the plan, each applicant for or recipient of aid shall furnish to the State agency his social security account number." 42 U.S.C. §602(a)(25) (emphasis added). 7 The [\*702] First Amendment's guarantee that "Congress shall make no law . . . prohibiting the free exercise" of religion holds an important place in our scheme of ordered liberty, but the Court has steadfastly maintained that claims of religious conviction do not automatically entitle a person to fix unilaterally the conditions and terms of dealings with the Government. Not all burdens on religion are unconstitutional. See *Reynolds v. United States*, 98 U.S. 145 (1879). This was treated recently in *United States v. Lee*:

"To maintain an organized society that guarantees religious freedom to a great variety of faiths requires that some religious practices yield to the common good. Religious beliefs can be accommodated, but there is a point at which accommodation would 'radically restrict the operating latitude of the legislature.'" 455 U.S., at 259. I The statutory requirement that applicants provide a Social Security number is wholly neutral in religious terms and uniformly applicable. There is no claim that there is any attempt by Congress to discriminate invidiously or any covert suppression of particular religious beliefs. The administrative requirement does not create any danger of censorship 8 or place a direct condition or burden on the dissemination of religious views. 9 It does not intrude on the organization of a religious institution 10 or school. 11 It may indeed confront some applicants for benefits with choices, but in no sense does it affirmatively compel appellees, by threat of sanctions, to refrain from religiously motivated conduct 12 or to engage in conduct that they find objectionable for religious reasons. 13 Rather, it is appellees who seek benefits from the Government and who assert that, because of certain religious beliefs, they should be excused from compliance with a condition that is binding on all other persons who seek the same benefits from the Government.

This is far removed from the historical instances of religious persecution and intolerance that gave concern to those who drafted the Free Exercise Clause of the First Amendment. See generally M. Malbin, *Religion and Politics: The Intentions of the Authors of the First Amendment* (1978). We are not unmindful of the importance of many government benefits today or of the value of sincerely held religious beliefs. [\*704] However, while we do not believe that no government compulsion is involved, we cannot ignore the reality that denial of such benefits by a uniformly applicable statute neutral on its face is of a wholly different, less intrusive nature than affirmative compulsion or prohibition, by threat of penal sanctions, for conduct that has religious implications.

[. . .]

We conclude then that government regulation that indirectly and incidentally calls for a choice between securing a governmental benefit and adherence to religious beliefs is wholly different from governmental action or

1 legislation that criminalizes religiously inspired activity or inescapably compels conduct that some find  
2 objectionable for religious reasons. Although the denial of government benefits over religious objection can raise  
3 serious Free Exercise problems, these two very different forms of government action are not governed by the  
4 same constitutional standard. A governmental burden on religious liberty is not insulated from review simply  
5 because it is indirect, *Thomas v. Review Board of Indiana Employment Security Div.*, 450 U.S. 707, 717-718  
6 (1981) (citing *Sherbert v. Verner*, 374 U.S., at 404); but the nature of the burden is relevant to the standard the  
7 government must meet to justify the burden.

8 The general governmental interests involved here buttress this conclusion. Governments today grant a broad  
9 range of benefits; inescapably at the same time the administration of complex programs requires certain  
10 conditions and restrictions. Although in some situations a mechanism for individual consideration will be created,  
11 a policy decision by a government that it wishes to treat all applicants alike and that it does not wish to become  
12 involved in case-by-case inquiries into the genuineness of each religious objection to such condition or  
13 restrictions is entitled to substantial deference. Moreover, legitimate interests are implicated in the need to avoid  
14 any appearance of favoring religious over nonreligious applicants.

15 The test applied in cases like *Wisconsin v. Yoder*, 406 U.S. 205 (1972), is not appropriate in this setting. In the  
16 enforcement of a facially neutral and uniformly applicable requirement for the administration of welfare  
17 programs reaching many millions of people, the Government is entitled to wide latitude. The Government should  
18 not be put to the strict test applied by the District Court; that standard required the Government to justify  
19 enforcement of the use of Social Security number requirement as the least restrictive means of accomplishing a  
20 compelling state interest. 17 Absent proof of an intent to discriminate against particular religious beliefs or  
21 against religion in general, the Government meets its burden when it demonstrates that a challenged requirement  
22 for governmental benefits, neutral and uniform in its application, is a reasonable means of promoting a legitimate  
23 public interest.  
24 [Bowen v. Roy, 476 U.S. 693 (1986)]

25 Note that in resolving the dispute, the central question was “control” over property. According to the court, the free exercise  
26 of your Constitutional rights, which are property, cannot interfere with the EQUAL right of the government to exercise control  
27 over ITSELF and ITS property!

28 “Never to our knowledge has the Court interpreted the First Amendment to require the Government itself to  
29 behave in ways that the individual believes will further his or her spiritual development or that of his or her  
30 family. The Free Exercise Clause simply cannot be understood to require the Government to conduct its own  
31 internal affairs in ways that comport with the religious beliefs of particular citizens. Just as the Government  
32 may not insist that appellees engage in any set form of religious observance, so appellees may not demand that  
33 the Government join in their chosen religious practices by refraining from using a number to identify their  
34 daughter. “[The] Free Exercise Clause is written in terms of what the government cannot do to the individual,  
35 not in terms of what the individual can extract from the government.” *Sherbert v. Verner*, 374 U.S. 398, 412  
36 (1963) (Douglas, J., concurring).

37 “As a result, Roy may no more prevail on his religious objection to the Government's use of a Social Security  
38 number for his daughter than he could on a sincere religious objection to the size or color of the Government's  
39 filing cabinets. The Free Exercise Clause affords an individual protection from certain forms of governmental  
40 compulsion; it does not afford an individual a right to dictate the conduct of the Government's internal  
41 procedures.”  
42 [Bowen v. Roy, 476 U.S. 693 (1986)]

43 Notice it refers to “file cabinets”, which are property. Dictating the conduct of the government is also a demand for services,  
44 which are property. In effect, they are reducing the entire case to an issue of control over property! Although the case doesn't  
45 directly reference Article 4, Section 3, Clause 2 as the authority of the government over its own property and even “benefits”  
46 and “privileges”, the implication ought to be obvious to the reader.

47 An even bigger issue of this case is the personal responsibility of the Appellant, although the court didn't mention that either.  
48 If you want to be free and unregulated, you can't go around begging for government property, “benefits”, services, or  
49 privileges, all of which are synonymous.

50 “In the matter of taxation, every privilege is an injustice.”  
51 [Voltaire]

52  
53 “The more you want [privileges], the more the world can hurt you.”  
54 [Confucius]

1 If Roy didn't want to enumerate his child, all he had to do was not apply to receive government property or privileges in the  
2 form of "benefits". He had a choice not to receive the "benefit" and should have had an EQUAL choice not to PAY for it  
3 either, and by doing so, he would have been pursuing PERSONAL RESPONSIBILITY and preventing the government from  
4 having to STEAL from someone else to pay the benefit in the form of illegally enforced income tax collected extraterritorially.

5 "You shall not steal."  
6 [Exodus 20:15, Bible]

7 For those who think that raising the money to PAY the benefit ISN'T stealing, consider that the average person is never  
8 offered a chance to NOT participate in the tax or Social Security System, so the money is STOLEN because their continuing  
9 consent was not procured and they were not offered a chance to UNCONSENT and not participate. Certainly, if Roy's  
10 religious beliefs would have ALSO forbidden state-sanctioned STEALING from his neighbor, and that belief should have  
11 been more important than merely avoiding numbers. If his religion didn't prohibit this kind of STEALING, or if he thought  
12 that avoiding government enumeration was more important than avoiding stealing, then he is a hypocrite.

13 The act of applying for and providing a STATUTORY Social Security Number (which is government property) in the above  
14 case creates the presumption that you are a government statutory "employee". 20 C.F.R. §422 is the authority for issuing the  
15 number as property, and the name of the title is "Employee's Benefits". You can't receive ANY government "benefit" or  
16 property **without** being treated AS IF you are a government statutory "employee" under 5 U.S.C. §2105. Government cannot  
17 abuse its taxing power to pay PRIVATE people, so you have to agree to become a government employee to make receiving  
18 the "benefit" even lawful to begin with.

19 To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow  
20 it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery  
21 because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under  
22 legislative forms.

23 Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or  
24 property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed  
25 by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479.

26 Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa.St. 104 says, very forcibly, 'I think the common  
27 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the  
28 government for the purposes of carrying on the government in all its machinery and operations—that they are  
29 imposed for a public purpose.' See, also Pray v. Northern Liberties, 31 Pa.St. 69; Matter of Mayor of N.Y., 11  
30 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.  
31 Fond du Lac, supra."  
32 [[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#) ]

33 So the grant of government "benefits" or services is your employment compensation! See Rutan v. Republican Party of  
34 Illinois, [497 U.S. 62](#) (1990) mentioned in the next section for proof that Uncle can completely disregard your Constitutional  
35 rights if you claim to be a statutory "employee". In effect, the property granted is illegally ABUSED to create new public  
36 offices called "employee".

37 "The State in such cases exercises no greater right than an individual may exercise over the use of his own  
38 property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated  
39 or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The  
40 recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the  
41 privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it."  
42 [Munn v. Illinois, 94 U.S. 113 (1876) ]

43 There is NO CONSTITUTIONAL authority for using government property to create such offices or statutory "employees",  
44 and especially not in regards to parties domiciled extraterritorially in a legislatively foreign state such as a Constitutional  
45 State of the Union. This violates 4 U.S.C. §72 and many other provisions of law documented in:

<p><a href="#">Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union</a>, Form #05.052 <a href="https://sedm.org/Forms/FormIndex.htm">https://sedm.org/Forms/FormIndex.htm</a></p>
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### 9.3 The legal process of creating the civil obligation

How, then, must Congress create civil statutory statuses and the civil statutory obligations that attach to them, both of which are PROPERTY of the government, without instituting unconstitutional THEFT and SLAVERY? There is only one rational way to do this that we can think of:

1. They must create a civil statute that imposes and enforces a result they want. This is done by imposing civil obligations against one party and rights to the party those obligations are owed. Rights and obligations therefore always come in pairs and always involve two or more separate parties or fictions.
  - 1.1. The fictional “person” with the obligation is called the OBLIGOR.
  - 1.2. The fictional “person” to whom the obligation is owed is called the OBLIGEE. When an obligation is owed to you, it is usually called a “right”. If the OBLIGOR is the government, it is called a “public right” or a “privilege”.
2. The obligations and corresponding rights within the civil statute always attach to what is called a “civil status”. Such statuses include but are not limited to civil statutory “persons”, “taxpayers”, “citizens”, or “residents”.
3. The civil status is a “res”, meaning that it is a fiction representing a collection of rights/obligations.

*Res. Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.*

*Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggle's Will, 11 A.D.2d. 51, 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to be in rem. (See In personam; In Rem.) Res" may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled "In re \_\_\_\_\_".*

#### **Classification**

*Things (res) have been variously divided and classified in law, e.g., in the following ways: (1) Corporeal and incorporeal things; (2) movables and immovables; (3) res mancipi and res nec mancipi; (4) things real and things personal; (5) things in possession and choses (i.e., things) in action; (6) fungible things and things not fungible (fungibles vel non fungibles); and (7) res singulae (i.e., individual objects) and universitates rerum (i.e., aggregate things). Also persons are for some purposes and in certain respects regarded as things. [Black's Law Dictionary, Sixth Edition, pp. 1304-1306]*

4. The definitions section of the civil statute is the place the civil status or “res” and the rights and obligations it represents is CREATED. This is because any statutory civil obligation/right the government creates must attach to a civil status fiction rather than directly to a physical human being standing on land protected by the Constitution. If the obligation attaches to a physical human being protected by the Constitution without provable consent, it is involuntary servitude and THEFT. The THEFT is represented by the OBLIGATIONS taken from the OBLIGOR without their consent because these obligations represent “property” in a legal sense.
5. As the CREATOR of the fictional civil status, the government is the OWNER. See:

Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>
6. The status they attach the OBLIGATION or RIGHT, meaning PROPERTY INTEREST or RES, to must be voluntary and require consent in some form to acquire, whether overt or covert (sub silentio).
7. The civil status that the obligation or privilege it attaches to must be a fiction and an agent or officer of the government that they have the right to command or enforce against WITHOUT constitutional constraints.

*“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)]

8. Those who consent to the civil status must usually take a VOLUNTARY oath, and the oath is how the civil obligations acquire "the force of law" against the human TAKING said oath. That oath is found in 5 U.S.C. §3331:

"But, it may be suggested, that the office being established by a law of the United States, it is an incident naturally attached to the authority of the United States, to guard the officer against the approaches of corruption, in the execution of his public trust. It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts."  
[*United States v. Worrall*, 2 U.S. 384 (1798)]

[TITLE 5 > PART III > Subpart B > CHAPTER 33 > SUBCHAPTER II > § 3331](#)  
[§ 3331. Oath of office](#)

An individual, except the President, elected or appointed to an office of honor or profit in the civil service or uniformed services, shall take the following oath: "I, AB, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God." This section does not affect other oaths required by law.

9. The civil status such as "person", "citizen", "resident", etc must be easily confused (by the legally ignorant) with the man or woman or artificial entity adopting the civil status so that:
- 9.1. Equivocation may be abused by the government to hide the mandatory requirement that the OFFICE/STATUS and the OFFICER can only be connected together by EXPRESS CONSENT.
- 9.2. Implied consent and sub silentio can be used as a form of sophistry to TRICK people into unknowingly volunteering for the civil status and the office it represents:

"SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent"  
[*Black's Law Dictionary*, Fourth Edition, p. 1593]

"Qui tacet consentire videtur.  
He who is silent appears to consent. *Jenk. Cent. 32.*"  
[*Bouvier's Maxims of Law*, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

- 9.3. The process of consent is hidden and obscured so that people don't realize they have the option of NOT consenting. We call this "invisible consent" in the following document:

[Requirement for Consent](#), Form #05.003, Section 9.4  
<https://sedm.org/Forms/FormIndex.htm>

- 9.4. The obligations attached to the CIVIL STATUS and OFFICE or AGENCY appear to be unavoidable to you and do not require your overt consent, even though this is NEVER the case. According to the Declaration of Independence, all just powers of government derive from the CONSENT of those governed. If you don't want to be "governed", controlled, or enforced against, then simply don't claim or consent to the civil status that the civil obligations attach to. That is all that is needed.
- 9.5. The usually legally ignorant party enforcing the civil statute in the de facto corrupt government can then claim "plausible deniability" in confusing the OFFICE/STATUS with the OFFICER filling the status. That way they can't be prosecuted for the THEFT and SLAVERY against those who don't consent to the status or the civil obligations attached to the status.

10. Government must define a public officer as someone in charge of the property of the public.

*“Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public,** or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593. [Black’s Law Dictionary, Fourth Edition, p. 1235]*

11. When or if a private man or woman or artificial entity invokes the status on a government form or uses a franchise mark, such as an SSN or EIN, then the private man or artificial entity is treated AS IF they tacitly consented to the office which the status or franchise mark represents. This is because the status or franchise mark and the PUBLIC rights which attach to it are PUBLIC property and the recipient or user of the property is now in charge of “the property of the public” as a public officer as defined above.

11.1. By “treated as if”, we mean they are treated as a lawful target of government enforcement activity, even if they in fact are not. The word used for “treated as if” is “dissimulation”:

*dissimulate*

[verb](#)

*dis-sim-u-late* \(\,)di-ˈsim-yə-,lāt \

***dissimulated; dissimulating***

*Definition of dissimulate*

[transitive verb](#)

*:to hide under a false appearance*

*//smiled to dissimulate her urgency— Alice Glenday*

[intransitive verb](#)

*:DISSEMBLE*

*//a politician's ability to dissimulate*

*[Merriam-Webster Dictionary: Dissimulate; SOURCE: <https://www.merriam-webster.com/dictionary/dissimulated>]*

For humorous real-life examples of “dissimulation” in action, see:

11.1.1. [#1: Hospital](#)

<https://sedm.org/education/liberty-university/liberty-university-2-10-1-hospital/>

11.1.2. [#2: Airplane](#)

<https://sedm.org/education/liberty-university/liberty-university-2-10-2-airplane/>

11.1.3. [#3: Home](#)

<https://sedm.org/education/liberty-university/liberty-university-2-10-3-home/>

11.1.4. [#4: Dad in Car](#)

<https://sedm.org/education/liberty-university/liberty-university-2-10-4-dad-in-car/>

11.1.5. [#5: Park](#)

<https://sedm.org/education/liberty-university/liberty-university-2-10-5-park/>

11.2. The legally ignorant man or woman who volunteers for the office or agency of civil statutory “person”, “citizen”, or “resident” becomes such a lawful target of enforcement even without the usually customary implementing regulations, because the Administrative Procedures Act, 5 U.S.C. §553(a)(2) says or implies that those in

possession of government property or even eligible to receive “benefits” may be the direct target of congressional legislation without the implementing regulations required by 5 U.S.C. §552(a)(1):

[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.

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 553](#)  
[§ 553. Rule making](#)

(a) This section applies, according to the provisions thereof, except to the extent that there is involved—

(1) a military or foreign affairs function of the United States; or

(2) **a matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts.**

11.3. The definitions of “person” for the purposes of both civil penalties and criminal enforcement confirm the above:

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)  
[§ 6671. Rules for application of assessable penalties](#)

(b) Person defined

The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, **who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.**

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)  
[§ 7343. Definition of term “person”](#)

The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

12. The U.S. Supreme Court has acknowledged the above process by stating the following:

*But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right [such as “Tax Court”, “Family Court”, “Traffic Court”] etc.]. **FN35** Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress’ power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress’ power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.*

[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]

The above limitations are consistent with the rules of statutory construction and interpretation:

“Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925.”  
[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

## 9.4 The consequences of the process

The statutory definition of “federal personnel” confirms that those who are even ELIGIBLE to receive any retirement program, including Social Security, are deemed to be “federal personnel” and therefore parties who fit within 5 U.S.C. §553(a)(2) above.

5 U.S. Code § 552a - Records maintained on individuals

(a) Definitions.—For purposes of this section—

(13) the term “Federal personnel” means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

So they at least PRETEND to have made you into a government agent or officer by offering you Social Security. In reality, however, Social Security cannot be offered within a constitutional state, so it’s really a FRAUD to break down the separation of powers, enslave you, and destroy ALL your constitutional rights:

Why You Aren’t Eligible for Social Security, Form #06.001  
<https://sedm.org/Forms/FormIndex.htm>

## 9.5 Defeating the process

We also discuss WHY government can’t lawfully impose civil statutory obligations WITHOUT your consent, and how to AVOID consenting and avoid being the lawful target of enforcement in the following:

Lawfully Avoiding Government Obligations Course, Form #12.040  
<https://sedm.org/Forms/FormIndex.htm>

The weak link in the above is the concept of the CREATOR being the OWNER. There are actually TWO creations happening in the above process:

1. The STATUTORY creation of the legal fiction “person”, “citizen”, “resident”, “driver”, etc.
2. The act of manifesting EXPRESS consent by a SPECIFIC human being that connects the legal fiction to a SPECIFIC flesh and blood human being, without which the “res” cannot realistically be CREATED. This is usually done by the OBLIGOR. This creation can be:
  - 2.1. EXPRESS in the form of a signed physical government form submitted by the OBLIGOR (you) to the OBLIGEE (government).
  - 2.2. IMPLIED by the conduct of the party. If you ACT like a party subject called a “taxpayer”, then you CONSENT to be one, no matter what the forms say.

The second option above is just as potent and real an action of CREATION as the first one. Therefore, it represents an opportunity for YOU as a human being to create an OWNERSHIP or PROPERTY interest in the outcome against the government recipient in the same manner as they do against you. You don’t control the first act of CREATION above but you directly and exclusively control the SECOND one above. The way you control the second act of CREATION is the paperwork you submit. On that paperwork, ONLY YOU control:

1. WHAT is on the form.
2. The DEFINITION of the words.
3. The CONTEXT of the terms, whether CONSTITUTIONAL or STATUTORY.
4. The meaning of the perjury statement. You don’t have to CHANGE any part of the perjury statement to change its impact. Just define the ENTIRE paragraph’s meaning so that the RECIPIENT can’t. This avoids any possibility of a “jurat” penalty by the recipient.



1 The courts have repeatedly held that you cannot trust ANYTHING a government worker says or publishes or writes, and  
2 even government forms.<sup>67</sup> Thus, if you DON'T take full and complete advantage of defining and describing each of the  
3 elements of the forms you submit to the government so that YOU are the "Merchant" and the government is the "Buyer"  
4 under the UCC and they work for you and you don't work for them, then you will SURELY get screwed, black and blued,  
5 and tattooed by the government. Not doing the FOUR above things amounts to signing a black check and permitting and  
6 even encouraging them to PRESUME anything they want about the meaning and significance and CONTEXT of the terms  
7 used. Bad idea!

8 As an example of how to flip the relationship around and make the GOVERNMENT the "Buyer" rather than the "Merchant",  
9 simply define the originally statutory terms and franchise marks that are compelled to be used to be private property on loan  
10 to the government recipient. Below is an example:

11 NOTES:

12 *1. All terms used on this form OTHER than "Social Security Number" shall be construed in their statutory sense.*  
13 *This is especially true in the case of money or finance. They are not used in their private, ordinary, or common*  
14 *law sense. The term "Social Security Number" identifies a PRIVATE number owned and issued by the Submitter*  
15 *to the government under license and franchise. It is not a number identified in any governments statute and does*  
16 *not pertain to anyone eligible to receive Social Security Benefits and may not be used to indicate or imply*  
17 *eligibility to receive said benefits. The license for the use of the number for use outside of the VA for any purpose,*  
18 *and especially civil or criminal enforcement purpose, is identified below and incorporated by reference herein.*  
19 *Acceptance or use of said number for such purpose constitutes constructive or implied consent to said agreement*  
20 *by all those so using said number:*

21 *Injury Defense Franchise and Agreement, Form #06.027; [https://sedm.org/Forms/06-](https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf)*  
22 *AvoidingFranch/InjuryDefenseFranchise.pdf.*

23 *This provision is repeated Section 0 in the attached form entitled Why It is Illegal for Me to Request or Use a*  
24 *Statutory Taxpayer Identification Number, Form #04.205. The reason for this provision is that everyone who*  
25 *asks for such number refers to them as "MINE" or "MY" or "YOUR", meaning that it is MY absolutely owned*  
26 *PRIVATE property. Therefore I am simply documenting the fact that it is my absolutely owned private property*  
27 *as a private human not affiliated with the government. All private property can be used as a basis to place*  
28 *conditions on its use or else it isn't mine. That's what "ownership" implies in a legal sense. Congress does the*  
29 *same thing with ITS property under Article 4, Section 3, Clause 2, and I am simply carrying out exactly the*  
30 *authority THEY claim over THEIR property in the same manner as them.*  
31 *[Veterans Administration Benefit Application, Form #06.041, Notes at the end;*  
32 *<https://sedm.org/Forms/FormIndex.htm>]*

33 Under the UCC, there cannot be lawful consent or a waiver of rights without the language of the acceptance and the language  
34 of the offer being mutually agreed to and stipulated by the Merchant and the Buyer. In other words, the definitions represent  
35 the PROPERTY that is being exchanged between the parties, and both parties MUST agree to that property. See:

- 36 1. [This Form is Your Form](http://www.youtube.com/embed/b6-PRwhU7cg)  
37 <http://www.youtube.com/embed/b6-PRwhU7cg>
- 38 2. [Mirror Image Rule](http://www.youtube.com/embed/j8pgbZV757w)  
39 <http://www.youtube.com/embed/j8pgbZV757w>
- 40 3. [The Power of Paper](http://www.youtube.com/embed/kEwxYhIaI0) (OFFSITE LINK)  
41 <http://www.youtube.com/embed/kEwxYhIaI0>

42 Any attempt by either party to define the terms differently than what the franchise statutes say turns an offer/acceptance into  
43 a COUNTER-offer and an entirely new relationship. When you define a civil status on a form (such as "person" or "SSN")  
44 in such a way as to take it OUT of its original statutory context, then it ceases to be PUBLIC property on loan to you and  
45 becomes PRIVATE property on loan to the government. This is because the CREATOR of a thing is always the OWNER  
46 of a thing, so you become the NEW owner as the CREATOR of the status.<sup>68</sup> When you change the CREATOR of a thing or  
47 status or a right or a privilege, you change the OWNER. And once you become the OWNER, you are now the Merchant  
48 renting and granting that thing to the government who can make ALL the rules to prejudice the government and advantage

<sup>67</sup> See: *Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures!*, Family Guardian Fellowship; <https://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>.

<sup>68</sup> See: *Hierarchy of Sovereignty: The Power to Create is the Power to Tax*, Family Guardian Fellowship; <https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>.

yourself. We talk about this method of reversing the relationship to make the GOVERNMENT into a privileged party instead of you in:

Path to Freedom, Form #09.015, Sections 5.6 and 5.7  
<https://sedm.org/Forms/FormIndex.htm>

The government has NO WAY to fight this tactic because the courts have repeatedly held that you CANNOT TRUST or rely upon anything a government worker says or even publishes on a government form.<sup>69</sup> Thus, even if they WANTED to define a term to retain its context, you could not RELY on that definition and it would not be admissible in court. Therefore you are COMPELLED to provide your OWN definition to ensure there is court-admissible evidence of EXACTLY what the parties agreed to. This will rule out the exercise of any discretion whatsoever by the judge or prosecutor to advantage the government. This is discussed in:

Avoiding Traps in Government Forms Course, Form #12.023  
<https://sedm.org/Forms/FormIndex.htm>

Lastly, we prove with exhaustive evidence that the income tax functions essentially as a rental fee for the use of government property, such as the PRIVILEGE of being treated as a STATUTORY "citizen" under the Internal Revenue Code in the following:

Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404  
<https://sedm.org/Forms/FormIndex.htm>

## **10 How You Voluntarily Surrender Your Constitutional/Private Rights to Become a Privileged Government "Straw man"/Public Officer<sup>70</sup>**

This article summarizes in a nutshell content from many different places on this site into a single, succinct, and cohesive explanation of how you lose your rights, liberty, and freedom by usually unknowingly exchanging them for government privileges. The fact that this process is largely unknown by most Americans is more a product of deficient legal education and legal ignorance than it is a choice. That legal ignorance about this subject is deliberately fostered by those in the government and legal profession to protect the main source of their unjust authority over you.

Throughout this site, we refer to equality or rights between you and the government in court as the MAIN source of your freedom, as acknowledged by the U.S. Supreme Court:

*"No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government."  
[Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]*

So, in order to destroy your freedom or private/constitutional rights, the government must make you subservient and unequal in relation to itself, and thus to create a "dulocracy". There is no other way.

*"Dulocracy: A government where servants and slaves have so much license and privilege [franchises] that they domineer."  
[Black's Law Dictionary, Fourth Edition]*

But how, you might ask, is this "dulocracy" created without violating the constitution or the laws protecting property? The answer is that you must CONSENT to it! And, that to entice you to consent, they must bribe or entice you to give up rights in exchange for privileges. The bribe comes in the form of "benefits" or advantages or services offered by statutes. The bribe and the rights you have to give up to procure the bribe, in turn, are "property" from a legal perspective, so in effect, they are enticing you with PROPERTY of some kind:

<sup>69</sup> See: Reasonable Belief About Income Tax Liability, Form #05.007; <https://sedm.org/Forms/FormIndex.htm>.

<sup>70</sup> SOURCE: Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404, Section 2; <https://sedm.org/Forms/FormIndex.htm>.

**Property.** That which is peculiar or proper to any person; that which **belongs exclusively to one**. In the strict legal sense, **an aggregate of rights which are guaranteed and protected by the government**. *Fulton Light, Heat & Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.

The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. **It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong.** *Labberton v. General Cas. Co. of America*, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.

Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. *Davis v. Davis*. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. *Hoffmann v. Kinealy, Mo.*, 389 S.W.2d. 745, 752. Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission*, 230 Or. 439, 370 P.2d. 694, 697. [Black's Law Dictionary, Fifth Edition, p. 1095]

The property and rights to property can take many forms:

1. A privilege. All privileges constitute loans or grants of government property with conditions or legal strings attached taking the form of civil statutes. They can be taken away at the whim of the grantor of the property. This gets back to the original definition of "ownership", the essence of which is "the right to exclude" per the U.S. Supreme court:

"We have repeatedly held that, as to property reserved by its owner for private use, 'the right to exclude [others is] one of the most essential sticks in the bundle of rights that are commonly characterized as property.' " *Loretto v. Teleprompter Manhattan CATV Corp.*, 458 U.S. 419, 433 (1982), quoting *Kaiser Aetna v. United States*, 444 U.S. 164, 176 (1979). "[Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)]

"In this case, we hold that **the "right to exclude," so universally held to be a fundamental element of the property right,<sup>[11]</sup> falls within this category of interests that the Government cannot take without compensation.**" [Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

#### FOOTNOTES:

[11] See, e. g., *United States v. Pueblo of San Ildefonso*, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); *United States v. Lutz*, 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude others from enjoying it." *International News Service v. Associated Press*, 248 U.S. 215, 250 (1918) (dissenting opinion).

2. A franchise. This is a specific TYPE of privilege which constitutes a contract or agreement. The legal definition of "franchise" is that it is "a privilege in the hands of a subject". So to put government property in your HANDS or your CUSTODY, you become a party to a franchise.
3. A commercial benefit offered by the government.
4. A government "service". We call these "civil services" in our [Disclaimer, Section 4.6](#).
5. An "entitlement"
6. A license.
7. Free healthcare, which actually isn't really "free" because they make you pay for it one way or another.
8. Old age pension such as Social Security.
9. The ability to vote or serve on jury duty. Convicted felons cannot do either in most states, and therefore these two things are PRIVILEGES, not RIGHTS.
10. A privilege granted by a statute against the government, such as tax remedies.

- 1 11. A privilege granted by statute against ANOTHER man or woman who is ALSO party to the same franchise
- 2 contract or compact that you are party to.
- 3 12. The civil status that the privilege attaches to, such as "person", "taxpayer", "citizen", or "resident", all of which are
- 4 creations of and therefore PROPERTY of their creator, which is the Legislative branch.

5 The above all constitute property because:

- 6 1. All rights are property.
- 7 2. Anything that CONVEYS rights is property.
- 8 3. Contracts convey rights and therefore are property.
- 9 4. All franchises are implemented as contracts or agreements and therefore property.

10 So, to make you the LAWFUL target of any CIVIL STATUTORY enforcement, the only thing the government has to prove  
11 is that you either received a government commercial benefit or government property of some kind, or are even ELIGIBLE to  
12 receive such a benefit. Those who are "eligible" are assigned a civil STATUTORY status of some kind, such as "person",  
13 "driver", "citizen", "resident", "taxpayer", etc. This then gives them the lawful authority under Article 4, Section 3, Clause 2  
14 of the Constitution to "make all needful rules" to REGULATE all those in the custody of such property through DIRECT  
15 legislation. Thus, you become a SUBJECT because government property is "in your hands", as the definition of "franchise"  
16 proves. The statutes at 5 U.S.C. §553(a)(2) recognize the authority to DIRECTLY regulate your personal conduct as someone  
17 in the custody of government property without the need for implementing regulations or even public notice!

18 [5 U.S. Code § 553 - Rule making](#)

19 (a) This section applies, according to the provisions thereof, except to the extent that there is involved—

20 [ . . . ]

21 (2) a matter relating to agency management or personnel or to public property, loans, grants, benefits, or  
22 contracts.

23 What ALL of the above have in common is that they are government property or loans of government property of one kind  
24 or another. THIS, in fact, is why they call it a tax RETURN: You are RETURNING a portion of the government property  
25 in your custody, folks!

26 Most of the time, the government doesn't even have the burden of proof to produce evidence that you are eligible for the  
27 benefit, property, or service because you actually HELP them produce the evidence! How? Because most people are DUMB  
28 enough to either REQUEST or INVOKE a statutory civil status on a government form signed under penalty of perjury in  
29 order to PURSUE the privilege. This occurs when you fill out a "Driver License Application", a "Marriage License  
30 Application", or an SS-5 Application for Social Security CARD. The CARD is property of the government on loan to you  
31 per 20 C.F.R. §422.103(d).

32 Acceptance of the application results in a transfer of GOVERNMENT property to you, with conditions or strings attached.  
33 Those conditions come in the form of civil statutes that IMPLEMENT the equivalent of a FRANCHISE contract or  
34 agreement.

35 Not surprisingly, even the current definition of "comity" itself recognizes this mechanism of regulating those in receipt,  
36 custody, control, or "benefit" of government property as follows:

37 "comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out  
38 of deference and good will. Recognition that one sovereignty allows within its territory to the legislative,  
39 executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. *Nowell v. Nowell*,  
40 *Tex.Civ.App.*, 408 S.W.2d. 550, 553. In general, principle of "comity" is that courts of one state or jurisdiction  
41 will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but  
42 out of deference and mutual respect. *Brown v. Babbitt Ford, Inc.*, 117 Ariz. 192, 571 P.2d. 689, 695. See also  
43 *Full faith and credit clause.*"  
44 [Black's Law Dictionary, Sixth Edition, p. 267]

Who exactly is “granting the privilege” above? Both YOU and the GOVERNMENT! The government as a MERCHANT under the U.C.C. grants it by creating the civil statutory franchise and offering a civil status it LEGISLATIVELY created to which the benefit attaches. It owns everything it creates, as is pointed out in:

*Hierarchy of Sovereignty: The Power to Create is the Power to Tax*, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

You as the BUYER under the U.C.C. also grant it by asking for the civil status that makes you eligible to receive the benefit or property. This is how COMITY works!

Where’s the constitutional problem with this? The problem is that Congress has NEVER had the authority to authorize or license or regulate an activity within the constitutional states of the Union!

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*

**Congress cannot authorize [e.g. LICENSE using a Social Security Number] 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) ]*

Let’s now apply these concepts to perhaps the most EGREGIOUS example at the federal level of a DENIAL and DESTRUCTION of equality of you in relation to them, done ironically in the NAME of PROTECTING equality! 42 U.S.C. §1981.

So-called STATUTORY “equal protection” is implemented in the enactments of Congress pertaining NOT to the Fourteenth Amendment, but to federal territory ONLY :

TITLE 42 > CHAPTER 21 > SUBCHAPTER I > Sec. 1981.  
Sec. 1981. - Equal rights under the law

*(a) Statement of equal rights*

*All persons within the jurisdiction of the United States shall have the same right in every State and Territory to make and enforce contracts, to sue, be parties, give evidence, and to the full and equal benefit of all laws and proceedings for the security of persons and property as is enjoyed by white citizens, and shall be subject to like punishment, pains, penalties, taxes, licenses, and exactions of every kind, and to no other.*

This statute TECHNICALLY produces INEQUALITY and turns JUSTICE into a legislative PRIVILEGE. Whenever you turn justice into a revocable privilege, it becomes INJUSTICE, as we point out in Form #05.050, Section 5.3. It produces INEQUALITY between the governed and the governors because:

1. The government is the enforcer and you are not.
2. You can’t make your OWN rules for your own property to enforce against the government under the statute as the government does to you, because the statute doesn’t recognize that authority. Equality demands the same rights of ALL parties on both sides.
3. You are presumed to CONSENT to the statutes when invoking the status that implements the benefit you seek. Anything you consent to cannot form the basis for an injury under the common law. Thus, you can NEVER sue the government for any part of the statutes you claim the “benefit” of. Thus, you have waived your sovereignty and sovereign immunity



to pursue a “benefit”/property. They, however, can sue YOU for refusing to follow the statute as a precondition of receiving its “benefit”. Is that “fair”?

*“Volunt non fit injuria.*

*He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

*Consensus tollit errorem.*

*Consent removes or obviates a mistake. Co. Litt. 126.*

*Melius est omnia mala pati quam malo concentire.*

*It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

*Nemo videtur fraudare eos qui sciunt, et consentiunt.*

*One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.”*

*[Bouvier’s Maxims of Law, 1856;*

*SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

The above is why we put the following warning on the opening page of our website:

*“People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All are treated equally under REAL “law”. The only way to remain truly free and equal under the civil law is to avoid seeking government civil services, benefits, property, special or civil status, exemptions, privileges, or special treatment. All such pursuits of government services or property require individual and lawful consent to a franchise and the surrender of inalienable constitutional rights AND EQUALITY in the process, and should therefore be AVOIDED. The rights and equality given up are the “cost” of procuring the “benefit” or property from the government, in fact. Nothing in life is truly “free”. Anyone who claims that such “benefits” or property should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or her behalf. All just rights spring from responsibilities/obligations under the laws of a higher power. If that higher power is God, you can be truly and objectively free. If it is government, you are guaranteed to be a slave because they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. If you want it really bad from people with a monopoly, then you will get it REALLY bad. Bend over. There are NO constitutional limits on the price government can charge for their monopoly services or property. Those who want no responsibilities can have no real/PRIVATE rights, but only privileges dispensed to wards of the state which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just like self-ownership and personal responsibility. For the biblical version of this paragraph, read 1 Sam. 8:10-22. For the reason God answered Samuel by telling him to allow the people to have a king, read Deut. 28:43-51, which is God’s curse upon those who allow a king above them. Click Here (<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>) for a detailed description of the legal, moral, and spiritual consequences of violating this paragraph.”*

*[SEDM Opening Page; <http://sedm.org>]*

The key word in the above statute is “benefit”. The PRIVILEGES attached to the civil status of “person” and enforced by the courts is the BENEFIT afforded those who claim the status. Anyone who accepts ANY benefit based on adopting such a status waives ALL constitutional rights and all NATURAL rights. This is explained in the Brandeis Rules documented below:

*“The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:*

*[. . .]*

**6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.** FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

#### FOOTNOTES

FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.

[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

The "taxes, licenses, and exactions" mentioned in the statute are examples of CIVIL STATUTORY OBLIGATIONS that TAKE AWAY CONSTITUTIONAL or NATURAL PRIVATE RIGHTS. Such civil statutory obligations cannot be imposed involuntarily, or else slavery in violation of the Thirteenth Amendment and an unconstitutional Fifth Amendment taking would result. Thus, the STATUTORY "equality" mentioned above is equality of TREATMENT in ENFORCING PRIVILEGES or "benefits" against those who have VOLUNTARILY accepted them. ABSOLUTELY OWNED, CONSTITUTIONALLY protected PRIVATE rights CANNOT be taken away by imposing "taxes, license, and exactions" without the express consent of the original PRIVATE owner. That [consent \(Form #05.003\)](#) is usually impliedly or tacitly expressed by claiming the "benefits" of a specific FICTIONAL civil statutory status, such as "person", "citizen", or "resident". The courts will NEVER admit this because it is the source of ALL of their unjust statutory power over you. You have to KNOW it. By refusing to discuss this CRUCIAL "Third Rail issue", this legislation and the courts which enforce it are in effect making your consent to be CIVILLY "governed" essentially invisible, so that you can never find out how you gave your consent or expressly revoke it. This devious process is called "tacit procuration" or "sub silentio".

*"SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent"*  
[Black's Law Dictionary, Fourth Edition, p. 1593]

*"Qui tacet consentire videtur.  
He who is silent appears to consent. Jenk. Cent. 32."*  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

*"Procuration.. Agency; proxy; the act of constituting another one's attorney in fact. The act by which one person gives power to another to act in his place, as he could do himself. Action under a power of attorney or other constitution of agency. Indorsing a bill or note "by procuration" is doing it as proxy for another or by his authority. The use of the word procuration (usually, per procuratione, or abbreviated to per proc. or p. p.) on a promissory note by an agent is notice that the agent has but a limited authority to sign.*

*An express procuration is one made by the express consent of the parties. An implied or tacit procuration takes place when an individual sees another managing his affairs and does not interfere to prevent it. Procurations are also divided into those which contain absolute power, or a general authority, and those which give only a limited power. Also, the act or offence of procuring women for lewd purposes. See also Proctor."*  
[Black's Law Dictionary, Fifth Edition, pp. 1086-1087]

The U.S. Supreme Court describes this "tacit procuration" or "sub silentio" as follows:

*"The State in such cases exercises no greater right than an individual may exercise over the use of his own property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it."*  
[Munn v. Illinois, 94 U.S. 113 (1876)]

Notice the phrase "of course". They use this phrase so that they don't have to explain or address the method of consent further. It is their "dirty little secret" that they can't elaborate on because it is the source of ALL of their unjust authority. They just ASSUME/PRESUME it exists. For more on "invisible consent", see:

[Requirement for Consent, Form #05.003, Section 9.4](#)  
<https://sedm.org/Forms/FormIndex.htm>

The term "all laws" above means CIVIL STATUTORY privileges/benefits mentioned in [5 U.S.C. §553\(a\)\(2\)](#) that are NOT, in fact "law" as legally defined, but revocable privileges which must be voluntarily accepted to become the lawful target of ENFORCEMENT activity. For proof, see:

[What is "law"?, Form #05.048](#)  
<https://sedm.org/Forms/FormIndex.htm>

This statute is a SUBSTITUTE for the equal protection clauses of the constitution that applies ONLY to CIVIL STATUTORY "persons" [domiciled \(Form #05.002\)](#) on federal territory within the exclusive jurisdiction of Congress as required by [Federal](#)

Rule of Civil Procedure 17(b). Those NOT so domiciled are beyond the reach of the CIVIL jurisdiction of the federal courts and have no "capacity to sue or be sued" under the federal civil statutes, but retain their standing under the constitution. This is because the Constitution does not limit or control what happens on federal territory, except possibly the Thirteenth Amendment, which applies everywhere IN THE COUNTRY. This statute implements CIVIL STATUTORY PUBLIC PRIVILEGES (Form #05.037) that can be taken away without your consent, not ABSOLUTELY OWNED PRIVATE RIGHTS that cannot be taken away. The "persons" they refer to are fictional civil statutory "persons", not CONSTITUTIONAL persons". All constitutional "persons" are HUMAN BEINGS and not Congressionally created "fictions of law" (Form #05.042), also called "straw men". The rights spoken of attach to the fictional civil statutory status (Form #13.008) OF "person", not to human beings standing on land as the CONSTITUTION does. "Within the jurisdiction" means domiciled (Form #05.002) on federal territory. Domicile (Form #05.002) is a civil statutory protection franchise or privilege, not a PRIVATE right. "Within the jurisdiction" above does NOT refer to people physically within the boundaries of the COUNTRY "United States OF AMERICA" mentioned in the Articles of Confederation. The constitution is "self-executing" and needs no civil statutes such as this one to enforce or to define the extent of enforcement.

*"As enacted, the Fourteenth Amendment confers substantive rights against the States which, like the provisions of the Bill of Rights, are self-executing. Cf. South Carolina v. Katzenbach, 383 U.S., at 325 (discussing Fifteenth Amendment). The power to interpret the Constitution in a case or controversy remains in the Judiciary."  
[City of Boerne v. Flores, 521 U.S. 507 (1997)]*

Thus, CONSTITUTIONAL "persons" do not need civil statutes or the civil statutes they attach the privilege to such as the above to be entitled to the protection of PRIVATE RIGHTS that are NOT statutory privileges within any court. This statute is therefore a devious attempt to deceive the reader into exchanging your PRIVATE CONSTITUTIONAL RIGHTS for REVOCABLE STATUTORY PUBLIC PRIVILEGES. Don't go for it! As a practical matter, the reader must always be aware that YOU CANNOT BE A CONSTITUTIONAL PERSON AND A STATUTORY PERSON under federal law at the SAME time! They are mutually exclusive and non-overlapping. This is the main implication of City of Boerne above and the Brandeis Rules, in fact. Thus, they are using EQUIVOCATION between the STATUTORY and CONSTITUTIONAL contexts for "person" to deceive the reader into thinking they are equivalent. For more on "equivocation" as a tool of tyranny and deception, see:

Legal Deception, Propaganda, and Fraud, Form #05.014, Section 16.1  
<https://sedm.org/Forms/FormIndex.htm>

Some federal courts have INCORRECTLY interpreted this statute as an attempt to IMPLEMENT the Fourteenth Amendment's "necessary and proper" clause, clause 5, which says

*"The Congress shall have power to enforce, by appropriate legislation, the provisions of this article."*

... but this is simply not what it does, as explained in City of Boerne above. For an example of this MISINTERPRETATION of the purpose of this amendment, see the following, which deals with a closely related statute to this one:

1. Section 1983 Litigation, Litigation Tool #08.008  
<https://sedm.org/Litigation/LitIndex.htm>
2. Rosenstock's Section 1983 Civil Rights Digest, Litigation Tool #08.009  
<https://sedm.org/Litigation/LitIndex.htm>

It's now crystal clear to all readers from this discussion to not be tricked into thinking the beneficent government has crafted a civil rights statute for the protection and REAL benefit of the American people. Those days are long gone where legislation helps us.

The artfully employed, but always pernicious application of presumption, is ever-present in nearly every confusing, obfuscated federal statute and regulation. And the end goal is the destruction of personal liberty and the aggrandizement of money and power taken from the people, with a corresponding decrease in the freedom and liberty of these same sovereign people.

Stated simply, over a period of many decades, through the abuse of legislation and the pernicious drafting of same, the nation's core founding principles, have steadfastly been eroded, destroyed, and attacked from within, by the senators, by the elected representatives, and the many presidents who betrayed the American people and abrogated their respective oaths of office. It goes far beyond the pale and is the very essence of the devil incarnate.

These B.S. civil rights statutes in 42 U.S.C. are similar to the closely distanced steel rails/fences, that slowly narrow so the swine and cows will naturally form an obedient, single-file line, and walk mindlessly in lockstep, prior to their execution inside the meat harvesting and packing plants.

The corrupted statutes and regulations trick the masses of people and act as inducements and legal fences, to herd and guide the unsuspecting sheeple, to their own eventual slaughter.

As an example of how the above process works as a method to HUNT you like an animal and trap you, consider the requirement to use a “franchise mark” called a Social Security Number to live or work.

1. You can only participate in Social Security by earning statutory “Wages” per 26 U.S.C. §3401.
2. Only those subject to FICA, meaning Social Security insurance, have to supply an SSN. 26 C.F.R. §31.6011(b)-2.
3. Reports of covered “wages” earnings are submitted under the authority of 26 C.F.R. §31.6051-1 and MUST include an SSN.
4. Jurisdiction over FICA insurance is “special maritime jurisdiction”, meaning contract. See:

Criminal Resource Manual, Section 662

<https://www.justice.gov/archives/jm/criminal-resource-manual-662-maritime-territorial-and-indian-jurisdiction-generally>

5. You can only earn “wages” by volunteering in submitting a W-4 under 26 U.S.C. §3402(p). If you don’t, the employer is stealing to treat your PRIVATE, ABSOLUTELY OWNED earnings as STATUTORY “wages” and you must correct your earnings and request a refund of FICA tax when or if you file income tax.
6. It is otherwise ILLEGAL to compel the use of an SSN per 42 U.S.C. §408(a)(8).
7. Once you sign up for FICA using a W-4:
  - 7.1. EVERYTHING you earn even as a nonresident alien is and MUST be treated AS IF it was related to “services performed within the United States\*\*\*”, meaning THE GOVERNMENT and not the GEOGRAPHICAL “United States” per 26 U.S.C. §7701(a)(9) and (a)(10). There is NO SUCH THING as “employment” for services performed OUTSIDE the “United States\*\*\*” government. 26 C.F.R. §31.3121(b)-3(a).
  - 7.2. You agree to be treated as a STATUTORY government “EMPLOYEE” under 26 U.S.C. §3401(c) AND 5 U.S.C. §2105(a). That’s what the W-4 says: “EMPLOYEE Withholding allowance certificate”.
  - 7.3. Everything you earn is now “effectively connected to a trade or business”, meaning a PUBLIC OFFICE per 26 U.S.C. §7701(a)(26).
  - 7.4. Everything you earn will be TREATED as a “federal payment”, meaning a GOVERNMENT payment instead of your PRIVATE absolutely owned property. 26 U.S.C. §3402(p)(1)(C).
  - 7.5. The REAL party in interest performing the services for the employer is UNCLE SAM and the office that he owns is called “employee”, which functions as the equivalent of a “Kelly Girl” on loan to your employer. You don’t exist anymore and the SSN is the “employee badge” identifying you as a franchisee.
8. Because everything then becomes “services performed WITHIN the United States\*\*\*”, then EVERYTHING is now taxable under the Internal Revenue Code. Thus, you had to agree to make ALL your earnings taxable even if they weren’t previously, in order to participate in FICA/Social Security. SCAM!
9. By participating in government social insurance, you now have surrendered ALL of your constitutional protections. The constitution does NOT protect government “employees” or even private employees on the job.

*“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)]*

Thus, FICA/Social Security Insurance is the CONSIDERATION that creates the obligation to furnish the SSN. If you never consent to participate and don’t want the “benefit”, you can’t be compelled to use the number. AND, it’s used as a CARROT

to give up control and absolute ownership of ALL of your earnings. NOW do you understand the significance of the following scriptures?:

*'For among My people are found wicked men;  
They lie in wait as one who sets snares;  
They set a trap;  
They catch men.  
27 As a cage is full of birds,  
So their houses are full of deceit.  
Therefore they have become great and grown rich.  
28 They have grown fat, they are sleek;  
Yes, they surpass the deeds of the wicked;  
They do not plead the cause,  
The cause of the fatherless;  
Yet they prosper,  
And the right of the needy they do not defend.  
29 Shall I not punish them for these things?' says the Lord.  
'Shall I not avenge Myself on such a nation as this?'*

*30 "An astonishing and horrible thing  
Has been committed in the land:  
31 The prophets prophesy falsely,  
And the priests rule by their own power;  
And My people love to have it so.  
But what will you do in the end?  
[Jeremiah 5:26-31, Bible, NKJV]*

It's a biblical sin to number the people collectively or to number yourself PERSONALLY. That's what the Mark of the Beast is all about!

*14 So the Lord sent a plague upon Israel, and seventy thousand men of Israel fell.<sup>1</sup> And God sent an angel to Jerusalem to destroy it. As he was destroying, the Lord looked and relented of the disaster, and said to the angel who was destroying, "It is enough; now restrain your hand." And the angel of the Lord stood by the threshing floor of Ornan the Jebusite.*

*16 Then David lifted his eyes and saw the angel of the Lord standing between earth and heaven, having in his hand a drawn sword stretched out over Jerusalem. So David and the elders, clothed in sackcloth, fell on their faces.<sup>17</sup> And David said to God, "Was it not I who commanded the people to be numbered? I am the one who has sinned and done evil indeed; but these sheep, what have they done? Let Your hand, I pray, O Lord my God, be against me and my father's house, but not against Your people that they should be plagued."  
[1 Chron. 21:14-17, Bible, NKJV]*

For more on the main subjects of this article, which are equality and franchises, see:

1. *Government Instituted Slavery Using Franchises*, Form #05.030  
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>
2. *Requirement for Equal Protection and Equal Treatment*, Form #05.033  
<https://sedm.org/Forms/05-MemLaw/EqualProtection.pdf>
3. *Consent and Exchange*, Oren Bar-Gill, Harvard Law School  
[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1002046](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1002046)

## **11 Introduction to the Law of Agency**<sup>71</sup>

A very important subject to learn is the law of agency. This law is intimately related to franchises because:

1. All franchises are contracts or agreements.
2. Contracts produce agency.
3. Agency, in turn, is how:
  - 3.1. PRIVATE property is converted to PUBLIC property.
  - 3.2. Public rights are associated with otherwise private individuals.

<sup>71</sup> Extracted from *Delegation of Authority Order from God to Christians*, Form #13.007, Section 2.



4. Civil statuses such as “taxpayer”, “person”, “spouse”, and “driver” are the method of representing the existence of the agency created by contracts and franchises.

In the following subsections, we will summarize the law of agency so that you can see how franchises implement it and thereby adversely impact and take away your PRIVATE rights by converting them to PUBLIC rights, often without your knowledge. The exploitation of the ignorance of the average American about this subject is the main method that governments use to unwittingly recruit more taxpayers, surety for government debt, and public officers called “citizens” and “residents”.

If you would like to study the law of agency from a legal perspective, please read the following exhaustive free treatise at Archive.org, which we used in preparing the subsections which follow:

*A Treatise on the Law of Agency in Contract and Tort*, George L Reinhard, A.B., LL. D., The Bowen-Merrill Company, 1902  
<https://archive.org/details/atreatiseonlawa01reingooq>

## 11.1 Agency generally

Entire legal treatises hundreds of pages in length have been written about the laws of agency. To save you the trouble of reading them, we summarize the basics below:

1. The great bulk of trade and commerce in the world is carried on through the instrumentality of agents; that is to say, persons acting under authority delegated to them by others, and not in their own right or on their own account.
2. Parties: There are two parties involved in agency:
  - 2.1. The principal, who is the person delegating the authority or consent.
  - 2.2. The agent, who is the person receiving the authority.
3. Who is a principal: A person of sound independent mind who delegates authority to the agent. He is legally responsible or liable for the acts of the agent, so long as the agent is doing a lawful act authorized by the principal in his/her sui juris capacity.
4. Who is an agent: An agent-- sometimes called servant, representative, delegate, proxy, attorney-- is a person who undertakes, by some subsequent ratification of the principal, to transact some business or manage some affair for the latter, and to render an account of it. He is a substitute for a person, employed to manage the affairs of another. He is a person duly authorized to act on behalf of another, or one whose unauthorized act has been duly ratified. There are various classes of agents, each of which is known or recognized by some distinctive appellation or name; as a factor, broker, employee, representative, etc.
5. What is agency: A legal relation, founded upon the express or implied contract of the parties, or created by law, by virtue of which one party—the agent—is employed or authorized to represent and act for the other—the principal—in business dealings with third persons.
6. Agency is usually acquired by contract. Contracts are not enforceable without consideration. Therefore, to prove that the agency was lawfully created, the principal has the burden of proving that the Agent received “consideration” or “benefit” not as the PRINCIPAL defines it, but as the AGENT defines it. We cover this in:

*The Government “Benefits” Scam*, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

7. Fundamental Principles of Agency: The fundamental principles of the law agency are:
  - 7.1. Whatever a person does through another, he does through himself.
  - 7.2. He who does not act through the medium of another is, in law, considered as having done it himself.
  - 7.3. Those who act through agents must have the legal capacity to do so. That is:
    - 7.3.1. Lunatics, infants, and idiots cannot delegate authority to someone to manage affairs that they themselves are incapable of managing personally.
    - 7.3.2. Those who delegate authority must be of legal age.
    - 7.3.3. The act to be delegated must be lawful. You cannot enforce a contract that delegates authority to commit a crime.
  - 7.4. The principal is usually liable for the acts of his agent. He is not liable in all cases for the torts of his agent or employee, but only for those acts committed in the course of the agency or employment; while the agent himself is, in such cases, for reasons of public policy, also liable for the same. Broom Legal Maxims 843.
  - 7.5. Those who receive the “benefits” of agency have a reciprocal duty to suffer the obligations also associated with it.

- 1 8. Each specific form of agency we voluntarily and explicitly accept has a specific civil status associated with it in the  
2 civil statutory law. Such statuses include:  
3 8.1. "Taxpayer" under the tax code.  
4 8.2. "Driver" under the vehicle code.  
5 8.3. "Spouse" under the family code.  
6 9. Certain types of agency and the obligations attached to the agency may not be enforceable in court between the parties.  
7 These include:  
8 9.1. Agency to commit a crime. This is called a conspiracy.  
9 9.2. An alienation by the principle of an INALIENABLE right. This includes any surrender of constitutional rights by  
10 a state citizen protected by the Constitution to any government, even with consent.

## 11 **11.2 Agency within the Bible**

12 God is a spiritual being who most people have never seen in physical form. As such, to influence the affairs of this physical  
13 Earth, He must act through His agents. Those agents are called believers, Christians, "god's family", etc. in the case of  
14 Christianity. The law of agency governs His acts and the consequences of those acts as He influences the affairs of this Earth.  
15 This chapter will therefore summarize the law of agency so that it can be applied to the Bible, which we will regard in this  
16 document as a delegation order that circumscribes the exercise of God's agency on Earth by believers.

17 It is very important to study and know the law of agency because the Bible itself is in fact a delegation of authority from God  
18 to believers. That delegation of authority occurred when God created the Earth in the book of Genesis and commanded Adam  
19 and Eve to have dominion over the Earth:

20 *Then God said, "Let Us make man in Our image, according to Our likeness; let them have dominion over the*  
21 *fish of the sea, over the birds of the air, and over the cattle, over all the earth and over every creeping thing*  
22 *that creeps on the earth." So God created man in His own image; in the image of God He created him; male and*  
23 *female He created them. Then God blessed them, and God said to them, "Be fruitful and multiply; fill the earth*  
24 *and subdue it; have dominion over the fish of the sea, over the birds of the air, and over every living thing that*  
25 *moves on the earth."*  
26 *[Gen. 1:26-28, Bible, NKJV]*

27 Now some facts as we understand them about agency in the Bible:

- 28 1. God describes himself as Law itself:

29 *"In the beginning was the Word, and the Word was with God, and the Word was God. He was in the beginning*  
30 *with God. All things were made through Him, and without Him nothing was made that was made. In Him was*  
31 *life, and the life was the light of men. And the light shines in the darkness, and the darkness did not comprehend*  
32 *it.*  
33 *[John 1:1-5, Bible, NKJV]*

- 34 2. Those who sin are what Jesus called "lawless". Matt. 7:23. The word "sin" in Latin means "without". The thing that  
35 people who sin are "without" is the authority of God and His laws.  
36 3. The "Kingdom of Heaven" is defined in scripture as "God's will displayed on Earth". See:  
37 

"Kingdom of Heaven" Defined in Scripture, Exhibit #01.014  
<http://sedm.org/Exhibits/ExhibitIndex.htm>

  
38 4. Christians are "subjects" in the "Kingdom of Heaven". Psalm 47:7. A "subject" is an agent and franchise of a specific  
39 "king".  
40 5. The Kingdom of Heaven is a private corporation and franchise created and granted by God and not Caesar. As such,  
41 those who are members of it owe nothing to Caesar to receive the "benefits" of participation in it. The creator of a  
thing is always the owner. See:  

Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

  
42 6. Those who are acting as agents of God are referred to as being "in Him". By that we mean they are legally rather than  
43 physically WITHIN the corporation of the Kingdom of Heaven as agents and officers of God in Heaven.

44 *"My mother and My brothers are these who hear the word of God and do it."*  
45 *[Luke 8:21, Bible, NKJV]*

1 "He who has [understands and learns] My commandments [laws in [the Bible](#) (OFFSITE LINK)]  
2 and keeps them, it is he who loves Me. And he who loves Me will be loved by My Father, and I will  
3 love him and manifest Myself to him."  
4 [[John 14:21](#), Bible, NKJV]

5 "And we have known and believed the love that God has for us. God is love, and he who abides in love [obedience  
6 to God's Laws] abides in [and is a FIDUCIARY of] God, and God in him."  
7 [[1 John 4:16](#), Bible, NKJV]

8 "Now by this we know that we know Him [God], if we keep His commandments. He who says, "I know Him," and  
9 does not keep His commandments, is a liar, and the truth is not in him. But whoever keeps His word, truly the  
10 love of God is perfected in him. By this we know that we are in Him [His fiduciaries]. He who says he abides in  
11 Him [as a fiduciary] ought himself also to walk just as He [Jesus] walked."  
12 [[1 John 2:3-6](#), Bible, NKJV]

- 13 7. Those who accept God and become believers take on a new identity, which in effect is that of an agent and servant of  
14 God:

15 *Character of the New Man*

16 Therefore, as the elect of God, holy and beloved, put on tender mercies, kindness, humility, meekness,  
17 longsuffering; bearing with one another, and forgiving one another, if anyone has a complaint against another;  
18 even as Christ forgave you, so you also must do. But above all these things put on love, which is the bond of  
19 perfection. And let the peace of God rule in your hearts, to which also you were called in one body; and be  
20 thankful. Let the word of Christ dwell in you richly in all wisdom, teaching and admonishing one another in  
21 psalms and hymns and spiritual songs, singing with grace in your hearts to the Lord. And whatever you do in  
22 word or deed, do all in the name of the Lord Jesus, giving thanks to God the Father through Him.  
23 [[Colossians 3:12-17](#), Bible, NKJV]

24 The term "the elect" is a political term that implies a political "ELECTION". The "one body" spoken of above is the  
25 private corporation called the "Kingdom of Heaven" to put it in legal terms. When it says "Let the word of Christ  
26 dwell in you", he means to follow your delegation order, which is God's word. When it says "do all in the name of the  
27 Lord Jesus", they mean that you are acting as an AGENT of the Lord Jesus 24 hours a day, 7 days a week. If God gets  
28 the credit or the "benefit", then He is the REAL actor and responsible party under the law of agency.

- 29 8. While acting as "agents" or "servants" of God in strict conformance with God's delegation of authority order in the  
30 Bible, the party liable for the consequences of those acts is the Master or Principal of the agency under the law of  
31 agency, which means God and not the person doing the act.

32 "Now then, we are ambassadors for Christ, as though God were pleading through us: we implore you on  
33 Christ's behalf, be reconciled to God. For He made Him who knew no sin to be sin for us, that we might become  
34 the righteousness of God in Him."  
35 [[2 Cor. 5:20-21](#), Bible, NKJV]

- 36 9. The phrase "free exercise of religion" found in the First Amendment refers to our right and ability to be faithful agents  
37 of God, 24 hours a day, 7 days a week.

38 9.1. Any attempt to interfere with the exercise of that agency is an interference with your right to contract.

39 9.2. Any attempt to command agents of God to violate their delegation order is a violation of the First Amendment.

40 This includes commanding believers to do what God forbids or forbidding them to do what God commands.

- 41 10. The law of agency allows that one can fulfill multiple agencies simultaneously.

42 10.1. You can be a father, brother, son, employer, employee, taxpayer, or citizen (even of multiple countries) all  
43 simultaneously, but in different contexts and in relation to different people or "persons".

44 10.2. HOWEVER, the Bible forbids Christians from simultaneously being "subjects" under His law and "subjects"  
45 under the civil laws of Caesar. The reason is clear. It creates a criminal conflict of interest and conflicting  
46 allegiances:

47 "No one can serve two masters [two Kings or rulers, for instance]; for either he will hate the one and love the  
48 other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."  
49 [[Luke 16:13](#), Bible, NKJV. Written by a tax collector]

- 50 11. The First Commandment of the Ten Commandments states that we shall not "serve other gods", meaning idols. To  
51 "serve" another god literally means to act as the AGENT of that false god or idol. When you execute the will of  
52 another, and especially an EVIL other, you are an agent of that other. It's unavoidable.

12. All agency begins with an act of consent, contract, or agreement.  
12.1. Agency cannot lawfully be created WITHOUT consent.  
12.2. Since God forbids us from becoming agents of false gods or idols and thereby “serving” them in violation of the First Commandment, He therefore also forbids us from legally allowing or creating that agency by consenting or exercising our right to contract.

“My son, if sinners [socialists, in this case] entice you,  
Do not consent [do not abuse your power of choice]  
If they say, “Come with us,  
Let us lie in wait to shed blood [of innocent “nontaxpayers”];  
Let us lurk secretly for the innocent without cause;  
Let us swallow them alive like Sheol,  
And whole, like those who go down to the Pit:  
We shall fill our houses with spoil [plunder];  
Cast in your lot among us,  
Let us all have one purse [the GOVERNMENT socialist purse, and share the stolen LOOT]”--  
My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government  
FORCE you to associate with them either by forcing you to become a “taxpayer”/government whore or a  
“U.S. citizen”],  
Keep your foot from their path;  
For their feet run to evil.  
And they make haste to shed blood.  
Surely, in vain the net is spread  
In the sight of any bird;  
But they lie in wait for their own blood.  
They lurk secretly for their own lives.  
So are the ways of everyone who is greedy for gain [or unearned government benefits];  
It takes away the life of its owners.”  
[Proverbs 1:10-19, Bible, NKJV]

“You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan  
government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by  
becoming a “resident” or domiciliary in the process of contracting with them], lest they make you sin against  
Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely  
be a snare to you.”  
[Exodus 23:32-33, Bible, NKJV]

“Awake, awake, O Zion, clothe yourself with strength. Put on your garments of splendor, O Jerusalem, the holy  
city. The uncircumcised and defiled will not enter you again. Shake off your dust; rise up, sit enthroned, O  
Jerusalem [Christians]. Free yourself from the chains [contracts and franchises] on your neck, O captive  
Daughter of Zion. For this is what the LORD says: “You were sold for nothing [free government cheese worth a  
fraction of what you had to pay them to earn the right to “eat” it], and without money you will be redeemed.”  
[Isaiah 52:1-3, Bible, NKJV]

“I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and  
I said, ‘I will never break My covenant with you. And you shall make no covenant [contract or franchise or  
agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down their  
[man/government worshipping socialist] altars.’ But you have not obeyed Me. Why have you done this?”

“Therefore I also said, ‘I will not drive them out before you; but they will become as thorns [terrorists and  
persecutors] in your side and their gods will be a snare [slavery!] to you.’”

So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up  
their voices and wept.  
[Judges 2:1-4, Bible, NKJV]

‘For among My [God's] people are found wicked [covetous public servant] men; They lie in wait as one who sets  
snares; They set a trap; They catch men. As a cage is full of birds, So their houses are full of deceit. Therefore  
they have become great and grown rich. They have grown fat, they are sleek; Yes, they surpass the deeds of the  
wicked; They do not plead the cause, The cause of the fatherless [or the innocent, widows, or the nontaxpayer];  
Yet they prosper, And the right of the needy they do not defend. Shall I not punish them for these things?’ says the  
Lord. ‘Shall I not avenge Myself on such a nation as this?’

“An astonishing and horrible thing Has been committed in the land: The prophets prophesy falsely, And the  
priests [judges in franchise courts that worship government as a pagan deity] rule by their own power; And My  
people love to have it so. But what will you do in the end?”

13. We all sin, and when we do so, we are agents of Satan:

13.1. We are agents of Satan ONLY within the context of that specific sin and not ALL contexts. Below is a commentary on Luke 4:7 which demonstrates this:

Wilt worship before me (προσκυνήσης ἐνώπιον ἐμοῦ [proskunēsēis enōpion emou]). Matt. 4:9 has it more bluntly "worship me." That is what it really comes to, though in Luke the matter is more delicately put. It is a condition of the third class (ἐάν [ean] and the subjunctive). Luke has it "thou therefore if" (σὺ οὖν ἐάν [su oun ean]), in a very emphatic and subtle way. It is the ingressive aorist (προσκυνήσης [proskunēsēis]), just bow the knee once up here in my presence. The temptation was for Jesus to admit Satan's authority by this act of prostration (fall down and worship), a recognition of authority rather than of personal merit. It shall all be thine (ἔσται σου πάντα [estai sou panta]). **Satan offers to turn over all the keys of world power to Jesus. It was a tremendous grandstand play, but Jesus saw at once that in that case he would be the agent of Satan in the rule of the world by bargain and graft instead of the Son of God by nature and world ruler by conquest over Satan.** The heart of Satan's program is here laid bare. Jesus here rejected the Jewish idea of the Messiah as an earthly ruler merely. "He rejects Satan as an ally, and thereby has him as an implacable enemy" (Plummer.) [Robertson, A. T. (1933). Word Pictures in the New Testament (Lk 4:7). Nashville, TN: Broadman Press]

13.2. Those who sin and therefore act as "agents of Satan" are separated or removed from the protection of God and His Law. In effect, they have abandoned their office under His delegation order as Christians and are "off duty" acting in a private capacity rather than as an agent. They are serving or "worshipping" the ego of self rather than a greater being above them.

13.3. For a dramatization of how we are recruited to BECOME "Agents of Satan", see:

Devils Advocate: Lawyers, SEDM  
<https://sedm.org/what-we-are-up-against/>

14. When we do good, we are agents of God fulfilling our delegation of authority order in the Bible. That is why the Bible says to do all for the glory of God RATHER than self.

15. Since we all sin and we all do good, then we serve both God and Satan at different times. In that sense, we are serving God and Mammon at the same time, but in different contexts and in relation to different audiences. For instance:

15.1. When we serve government, we violate the First Commandment by "serving other gods" if that government has any rights above our own or above that of any ordinary man. That's idolatry.

15.2. We are also sinning and therefore acting as agents of Satan if the government forces us to do things God forbids or NOT do things that He commands.

In other words, we are exceeding our delegation order and therefore are acting in a PRIVATE capacity and therefore outside the protection of God's law and delegation order. This is EXACTLY the same mechanism that government uses to protect its own agents, and it's a cheap imitation of how God does the same thing.

If you would like an exhaustive treatise proving that the Bible is in fact a delegation of authority order from God to Christians, please read the following on our site:

Delegation of Authority Order from God to Christians, Form #13.007  
<http://sedm.org/Forms/FormIndex.htm>

### 11.3 Agency within government

The law of agency dictates the entire organization of government and the legal system it implements and enforces. For instance:

1. The source of sovereignty is the People as individuals.
2. The People as individuals get together and act as a collective to agree on a Constitution. The will of the majority is what delegates that authority.
3. The Constitution then delegates a portion of the sovereign powers of individual humans to public servants using the Constitution.
4. The people then elect "representatives" in the Legislative Branch, who are their agents, to implement the declared intent of the Constitution.
5. The representatives of the people in the Legislative Branch then vote to enact civil statutory codes that implement the Constitution among those who are employed by the government as public servants.



1 "All the powers of the government [including ALL of its civil enforcement powers against the public] must be  
2 carried into operation by individual agency, either through the medium of public officers, or contracts made  
3 with [private] individuals."  
4 [Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

5 "The reason why States are "bodies politic and corporate" is simple: just as a corporation is an entity that can  
6 act only through its agents, "[t]he State is a political corporate body, can act only through agents, and can  
7 command only by laws." Poindexter v. Greenhow, supra, 114 U.S., at 288, 5 S.Ct. at 912-913. See also Black's  
8 Law Dictionary 159 (5th ed. 1979) ("[B]ody politic or corporate": "A social compact by which the whole people  
9 covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for  
10 the common good"). As a "body politic and corporate," a State falls squarely within the Dictionary Act's  
11 definition of a "person."  
12 [Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)]

- 13 6. The civil statutory codes function in effect as a contract or compact that can and does impose duties only upon agents  
14 of the government called "citizens" and "residents".
  - 15 6.1. Those who did not consent to BECOME agents of the government called "citizens" or "residents" are non-  
16 resident non-persons. They are protected by the Constitution and the common law, rather than the statutory civil  
17 law.
  - 18 6.2. Disputes between "citizens" or "residents" on the one hand, and non-resident non-persons on the other, must be  
19 governed by the common law, because otherwise a taking of property without just compensation has occurred in  
20 which the rights enforced by the civil law are the property STOLEN by those enforcing it against non-residents.
- 21 7. The Executive Branch then executes the statutes, which in effect are their "delegation order".
  - 22 7.1. The first step in "executing" the statutes is to write interpretive regulations specifying how the statutes will be  
23 implemented.
  - 24 7.2. The interpretive regulations are then published in the Federal Register to give the public the constitutionally  
25 required "reasonable notice" of the obligations they create upon the public, if any.
  - 26 7.3. When the Executive Branch acts WITHIN the confines of their delegation order, they are agents of the state and  
27 are protected by official, judicial, and sovereign immunity.
  - 28 7.4. When the Executive Branch exceeds their delegation order in the statutes, they are deemed by the courts to be  
29 acting in a private capacity and therefore must surrender official, judicial, and sovereign immunity and come  
30 down to the level of an ordinary human who has committed a trespass.
- 31 8. The Judicial Branch then fulfills the role of arbitrating disputes:
  - 32 8.1. Under the civils statutory codes, we have disputes between:
    - 33 8.1.1. The Legislative and Executive Branch.
    - 34 8.1.2. The government and private humans.
    - 35 8.1.3. Two humans when they have injured each other.
  - 36 8.2. Under the constitution and the common law, we have disputes between two EQUAL parties which have no duty  
37 to each OTHER than that of "justice" itself, which is legally defined as the right to be left alone.

38 Some basic principles underlie the above chain of delegation of authority:

- 39 1. The People as individuals cannot delegate an authority to THE COLLECTIVE that they do not individually and  
40 personally have.

41 *Nemo dat qui non habet. No one can give who does not possess. Jenk. Cent. 250.*

42 *Nemo plus juris ad alienum transferre potest, quam ispe habent. One cannot transfer to another a right which he*  
43 *has not. Dig. 50, 17, 54; 10 Pet. 161, 175.*

44 *Nemo potest facere per alium quod per se non potest. No one can do that by another which he cannot do by*  
45 *himself.*

46 *Qui per alium facit per seipsum facere videtur. He who does anything through another, is considered as doing it*  
47 *himself. Co. Litt. 258.*

48 *Quicquid acquiritur servo, acquiritur domino. Whatever is acquired by the servant, is acquired for the master.*  
49 *15 Bin. Ab. 327.*

50 *Quod per me non possum, nec per alium. What I cannot do in person, I cannot do by proxy [the Constitution]. 4*  
51 *Co. 24.*

What a man cannot transfer, he cannot bind by articles [the Constitution].

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

2. The People as a collective cannot delegate an authority to a government through a Constitution that the people individually and personally do not also have.
3. Those receiving an authority delegated through the Constitution have a fiduciary duty to the public they serve:

*"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."<sup>72</sup> 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.<sup>73</sup> That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.<sup>74</sup> and owes a fiduciary duty to the public.<sup>75</sup> It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.<sup>76</sup> 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.<sup>77</sup>"*  
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

4. The agent or public servant cannot be greater than or have more rights or powers than his master in the eyes of the law. In other words, public servants and the people they serve must be EQUAL in the eyes of the law at all times:

*Remember the word that I [Jesus] said to you, "A [public] servant is not greater than his master." If they persecuted Me, they will also persecute you. If they kept My word, they will keep yours also.*  
[John 15:20, Bible, NKJV]

5. The act of delegating specific authority from a private human with unalienable rights cannot cause a surrender of the authority from whom it is delegated, because according to the Declaration of Independence, rights created by God and bestowed upon human beings are UNALIENABLE, which means that you are legally incapable of surrendering them entirely.

*"We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,*  
--"  
[Declaration of Independence]

*"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*  
[Black's Law Dictionary, Fourth Edition, p. 1693]

## **11.4 Illegal uses of agency or compelled agency**

1. Certain types of agency and the obligations attached to the agency may not be enforceable in court between the parties. Any attempt to enforce therefore constitutes a TORT and even in many cases a CRIME. These include:

<sup>72</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>73</sup> 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.

<sup>74</sup> 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.

<sup>75</sup> 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).

<sup>76</sup> 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.

<sup>77</sup> 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).

- 1.1. Agency to commit a crime. This is called a conspiracy.  
1.2. An alienation by the principle of an INALIENABLE right. This includes any surrender of constitutional rights by a state citizen protected by the Constitution to any government, even with consent.

2. Illegal uses of agency include:

- 2.1. Duress: Duress occurs when someone is compelled to accept the duties of a specific civil status through threats, unlawful government enforcement, threats of unlawful enforcement, violence, or coercion of some kind.  
Examples include:  
2.1.1. Offering or enforcing franchises outside the exclusive territorial jurisdiction of a specific government. This is private business activity.  
2.1.2. Offering or enforcing franchises among those who are not eligible because their rights are Unalienable and therefore cannot lawfully be given away as per the Declaration of Independence.  
2.1.3. Tax collection notices sent to non-residents who are not statutory "taxpayers".  
2.1.4. Compelling people to fill out government applications signed under penalty of perjury that misrepresent their status. This is criminal witness tampering.  
2.1.5. Nor providing a status block on every government form to offer "Other" or "Nonresident" or "Not subject but not statutorily exempt".  
2.1.6. Threatening to withhold private employment or commercial relations unless people declare a civil status in relation to a government that they do not want. This is extortion.<sup>78</sup>  
2.2. Identity theft occurs when someone is associated with a civil status, usually on a government form or application, that they do not consent to have or which they cannot lawfully have. See:

Government Identity Theft, Form #05.046  
<http://sedm.org/Forms/FormIndex.htm>

3. Duress: It is an important principle of law that when a party is under coercion or duress, the real actor is the SOURCE of the duress, and not the person forced to do the act. This principle also applies to those under the compulsion of a civil statute, as indicated by the U.S. Supreme Court in the State Action Doctrine:

*For petitioner to recover under the substantive count of her complaint, she must show a deprivation of a right guaranteed to her by the Equal Protection Clause of the Fourteenth Amendment. Since the 'action inhibited by the first section of the Fourteenth Amendment is only such action as may fairly be said to be that of the States,' Shelley v. Kraemer, 334 U.S. 1, 13, 68 S.Ct. 836, 842, 92 L.Ed. 1161 (1948), we must decide, for purposes of this case, the following 'state action' issue: Is there sufficient state action to prove a violation of petitioner's Fourteenth Amendment rights if she shows that Kress refused her service because of a state-enforced custom compelling segregation of the races in Hattiesburg restaurants?*

*In analyzing this problem, it is useful to state two polar propositions, each of which is easily identified and resolved. On the one hand, the Fourteenth Amendment plainly prohibits a State itself from discriminating because of race. On the other hand, § 1 of the Fourteenth Amendment does not forbid a private party, not acting against a backdrop of state compulsion or involvement, to discriminate on the basis of race in his personal affairs as an expression of his own personal predilections. As was said in Shelley v. Kraemer, supra, § 1 of '(t)hat Amendment erects no shield against merely private conduct, however discriminatory or wrongful,' 334 U.S., at 13, 68 S.Ct., at 842.*

*At what point between these two extremes a State's involvement in the refusal becomes sufficient to make the private refusal to serve a violation of the Fourteenth Amendment, is far from clear under our case law. If a State had a law requiring a private person to refuse service because of race, it is clear beyond dispute that the law would violate the Fourteenth Amendment and could be declared invalid and enjoined from enforcement. Nor can a State enforce such a law requiring discrimination through either convictions of proprietors who refuse to discriminate, or trespass prosecutions of patrons who, after being denied service pursuant to such a law, refuse to honor a request to leave the premises.40*

*The question most relevant for this case, however, is a slightly different one. It is whether the decision of an owner of a restaurant to discriminate on the basis of race under the compulsion of state law offends the Fourteenth Amendment. Although this Court has not explicitly decided the Fourteenth Amendment state action issue implicit in this question, underlying the Court's decisions in the sit-in cases is the notion that a State is responsible for the discriminatory act of a private party when the State, by its law, has compelled the act. As the Court said in *Peterson v. City of Greenville*, 373 U.S. 244, 248, 83 S.Ct. 1119, 1121 (1963): 'When the State has commanded a particular result, it has saved to itself the power to determine that result and thereby 'to a significant extent' has 'become involved' in it.' Moreover, there is much support in lower court opinions for the conclusion that discriminatory acts by private parties done under the compulsion of state law offend the Fourteenth Amendment. In *Baldwin v. Morgan*, supra, the Fifth Circuit held that '(t)he very act of posting*

<sup>78</sup> On this subject, Leon Trotsky, the Soviet communist said: "In a country where the sole employer is the State...the old principle: who does not work shall not eat, has been replaced by a new one: who does not obey shall not eat."

1 and maintaining separate (waiting room) facilities when done by the (railroad) Terminal as commanded by  
2 these state orders is action by the state.' The Court then went on to say: 'As we have pointed out above the State  
3 may not use race or color as the basis for distinction. It may not do so by direct action or through the medium  
4 of others who are under State compulsion to do so.' Id., 287 F.2d at 755—756 (emphasis added). We think the  
5 same principle governs here.

6 For state action purposes it makes no difference of course whether the racially discriminatory act by the private  
7 party is compelled by a statutory provision or by a custom having the force of law—in either case it is the State  
8 that has commanded the result by its law. Without deciding whether less substantial involvement of a State  
9 might satisfy the state action requirement of the Fourteenth Amendment, we conclude that petitioner would  
10 show an abridgement of her equal protection right, if she proves that Kress refused her service because of a  
11 state-enforced custom of segregating the races in public restaurants.

12 [Adickes v. Kress Company, 398 U.S. 144, 90 S.Ct. 1598, 26 L.Ed.2d. 142 (1970)]

## 13 **12 “person” in the Bible and under natural law**

14 Are you suffering from prosopagnosia? Please take out your ID!

### 15 **12.1 Introduction**

16 We say, "She is a nice person." We hear, "I will only deal with you in person." We hear of doctors repeating the phrase, "The  
17 disease spread from person to person." A cop may say, "He had drugs on his person." A court may issue a warrant to search  
18 your person. Is it possible not to have a person? What is a person? Was Jesus a person?

19 *For there is no respect of persons with God.[If God has no respect for persons, how could Jesus be a person?*  
20 *Jesus, therefore, must not be a person.]*  
21 *[Romans 2:11]*

22 *Then Peter opened his mouth, and said, Of a truth I perceive that God is no respecter of persons: [the context*  
23 *here is ethnicity, social, cultural, status, nationality].*  
24 *[Acts 10:34]*

25 *Ye shall do no unrighteousness in judgment: thou shalt not respect the person (Heb: pawneem = face) of the poor,*  
26 *nor honor the person of the mighty: but in righteousness shalt thou judge thy neighbor.*  
27 *[Leviticus 19:15]*

28 If you would like an entertaining video about what it means to be a “person” under the civil statutory laws of government  
29 called a “U.S. citizen”, see:

*U.S. Citizens and the New World Order*, Musicians for Freedom  
<https://sedm.org/u-s-citizens-and-the-new-world-order/>

### 30 **12.2 God’s view of CIVIL statutory “persons”**

31 It might surprise the reader to learn that God’s view of civil statutory “persons” is that both He and the Christians who follow  
32 him should not accept or respect them:

33 *“And Peter opened his mouth, and said, In truth I have found, that God is no acceptor of persons”*  
34 *[Acts 10:34, Wycliff Bible 1395]*

35 The definition of “Respecter of persons”:

36 *“[respector of persons](#) (plural [respecters of persons](#))*

37 *Someone who [treats](#) people according to their [rank](#), [status](#) or [importance](#).*  
38 *[Wiktionary: Respector of Persons, Downloaded 1/6/2019; [https://en.wiktionary.org/wiki/respector\\_of\\_persons](https://en.wiktionary.org/wiki/respector_of_persons)]*

39 The idea here is that God is not moved by nor motivated by the “faces” or masks or roles or civil statuses that men wear or  
40 use. Likewise, we should not be overly impressed by titles and positions that government officials possess, including straw  
41 men. This does NOT mean, however, we are permitted or encouraged by God to be disrespectful or uncourteous to men in  
42 government as his Word requires us to honor all human beings BECAUSE they are human, not because of their role.

1                   *"Honor all people. Love the brotherhood. Fear God. Honor the king."*  
2                   *[1 Peter 2:17, Bible, NKJV]*

3 If you can't accept or respect people because of their position, status, or role, then, by implication you shouldn't BE one or  
4 seek any legal "benefit" from being one when in a REAL court.

5 When meeting with the gentile centurion Cornelius, the apostle Peter explained what God had revealed to him:

6                   *"Of a truth I perceive that God is no respecter of persons: but in every nation he that feareth him, and worketh*  
7                   *righteousness, is accepted with him"*  
8                   *[Acts 10:34-35, King James Version]*

9 The New King James Version translates "God is no respecter of persons" as "God shows no partiality."

10                   *"Arise, O Lord,*  
11                   *Do not let man prevail;*  
12                   *Let the nations [governments and their political rulers] be judged in Your sight.*  
13                   *Put them in fear, O Lord,*  
14                   *That the nations may know themselves to be but men. Selah"*  
15                   *[Psalm 9:20, Bible, NKJV]*

16 Based on the above, we can only conclude that God regards an entire nation as having no more rights under His holy law  
17 than a single man. They are on an EQUAL footing with a single man in His courts and should likewise be on the same  
18 footing in any of man's courts. This is also revealed by the fact that the entire Ten Commandments in Exodus 20 say  
19 NOTHING about "governments" or "nations". Hence, such governments or nations must be treated the same as individual  
20 men.

21 Many of Peter's fellow Jews thought that God loved them more than the gentiles, but Peter came to understand that God did  
22 not show favoritism. God wants people of all nations to repent and be saved (2 Peter 3:9; 1 Timothy 2:4).

23 The apostle Paul explained that the time order of God's plan was not a sign of injustice or favoritism.

24                   *"There will be trouble and calamity for everyone who keeps on sinning—for the Jew first and also for the Gentile.*  
25                   *But there will be glory and honor and peace from God for all who do good—for the Jew first and also for the*  
26                   *Gentile. For God does not show favoritism"*  
27                   *[Romans 2:9-11, New Living Translation]*

28 God also does not want us to show favoritism. James 2:9 says that "respect to persons" (KJV) or "partiality" (NKJV) is sin.  
29 This is seen more clearly by considering the context of this passage in the New Living Translation:

30                   *"My dear brothers and sisters, how can you claim that you have faith in our glorious Lord Jesus Christ if you*  
31                   *favor some people more than others? For instance, suppose someone comes into your meeting dressed in fancy*  
32                   *clothes and expensive jewelry, and another comes in who is poor and dressed in shabby clothes. If you give*  
33                   *special attention and a good seat to the rich person, but you say to the poor one, 'You can stand over there, or*  
34                   *else sit on the floor'—well, doesn't this discrimination show that you are guided by wrong motives?...*

35                   *"Yes indeed, it is good when you truly obey our Lord's royal command found in the Scriptures: 'Love your*  
36                   *neighbor as yourself.' But if you pay special attention to the rich, you are committing sin, for you are guilty of*  
37                   *breaking that law"*  
38                   *[James 2:1-4, 8-9]*

39 Therefore, God shows no favoritism or partiality, and the Bible teaches us that we should not either.

40 The Bible also confirms that the purpose of God's law is to protect the weaker, not stronger parties when God said:

41                   ***The Essence of the Law***

42                   *"And now, Israel, what does the LORD your God require of you, but to fear the LORD your God, to walk in all His*  
43                   *ways and to love Him, to serve the LORD your God with all your heart and with all your soul, and to keep the*  
44                   *commandments of the LORD and His statutes which I command you today for your good? Indeed heaven and the*  
45                   *highest heavens belong to the LORD your God, also the earth with all that is in it. **The LORD delighted only in***  
46                   ***your fathers, to love them; and He chose their descendants after them, you above all peoples, as it is this day.***  
47                   *Therefore circumcise the foreskin of your heart, and be stiff-necked no longer. For the LORD your God is God of*



1 gods and Lord of lords, the great God, mighty and awesome, who shows no partiality nor takes a bribe. **He**  
2 **administers justice for the fatherless and the widow, and loves the stranger, giving him food and clothing.**  
3 **Therefore love the stranger, for you were strangers in the land of Egypt.** You shall fear the LORD your God; you  
4 shall serve Him, and to Him you shall hold fast, and take oaths in His name. He is your praise, and He is your  
5 God, who has done for you these great and awesome things which your eyes have seen. Your fathers went down  
6 to Egypt with seventy persons, and now the LORD your God has made you as the stars of heaven in multitude.  
7 [Deut. 10:12-22, Bible, NKJV]  
8

9 **"A father of the fatherless, a defender of widows,**  
10 **Is God in His holy habitation.**  
11 God sets the solitary in families;  
12 He brings out those who are bound into prosperity;  
13 But the rebellious dwell in a dry land."  
14 [Psalm 68:5-6, Bible, NKJV]

15 **"You shall not afflict any widow or fatherless child."**  
16 [Exodus 22:2, Bible, NKJV]

17 "When you beat your olive trees, you shall not go over the boughs again; it shall be for the stranger, the  
18 fatherless, and the widow. When you gather the grapes of your vineyard, you shall not glean it afterward; it  
19 shall be for the stranger, the fatherless, and the widow."  
20 [Deut. 24:20-21, Bible, NKJV]

21 **"Cursed is the one who perverts the justice due the stranger, the fatherless, and widow."** "And all the people  
22 shall say, "Amen!"  
23 [Deut. 27:19, Bible, NKJV]

24 **"The LORD watches over the strangers; He relieves the fatherless and widow; But the way of the wicked He**  
25 **turns upside down."**  
26 [Psalm 146:9, Bible, NKJV]

27 **"Defend the fatherless, Plead for the widow."**  
28 [Isaiah 1:17, Bible, NKJV]

29 "For if you thoroughly amend your ways and your doings, if you thoroughly execute judgment between a man  
30 and his neighbor, **if you do not oppress the stranger, the fatherless, and the widow, and do not shed innocent**  
31 **blood in this place,** or walk after other gods to your hurt, **then I will cause you to dwell in this place, in the**  
32 **land that I gave to your fathers forever and ever."**  
33 [Jer. 7:5-7, Bible, NKJV]

34 **Thus says the LORD: "Execute judgment and righteousness, and deliver the plundered out of the hand of the**  
35 **oppressor. Do no wrong and do no violence to the stranger, the fatherless, or the widow, nor shed innocent**  
36 **blood in this place."**  
37 [Jer. 22:3, Bible, NKJV]

38 **"Do not oppress the widow or the fatherless, The alien or the poor. Let none of you plan evil in his heart**  
39 **Against his brother."**  
40 [Zech. 7:10, Bible, NKJV]

41 "Open your mouth for the speechless,  
42 In the cause of all [unborn children] who are appointed to die.<sup>[U]</sup>  
43 Open your mouth, judge righteously,  
44 And plead the cause of the poor and needy."  
45 [Prov. 31:8-9, Bible, NKJV]

46 Instead, the Bible promotes EQUAL protection and EQUAL treatment no matter WHAT your civil status is:

47 **"You shall not show partiality in judgment;** you shall hear the small as well as the great; you shall not be afraid  
48 in any man's presence, for the judgment is God's. The case that is too hard for you, bring to me, and I will hear  
49 it."  
50 [Deut. 1:17, Bible, NKJV]

51 **"You shall not pervert justice; you shall not show partiality, nor take a bribe,** for a bribe blinds the eyes of the  
52 wise and twists the words of the righteous."  
53 [Deut. 16:19, Bible, NKJV]

1 “For the LORD your God is God of gods and Lord of lords, the great God, mighty and awesome, who shows no  
2 partiality nor takes a bribe.”  
3 [Deut. 10:17, Bible, NKJV]

4 “He [God] will surely rebuke you If you secretly show partiality.”  
5 [Job 13:10, Bible, NKJV]

6 “The rich and the poor have this in common, the LORD is the maker of them all.”  
7 [Prov. 22:2, Bible, NKJV]

8 “But you, do not be called ‘Rabbi’; for One is your Teacher, the Christ, and you are all brethren. Do not call  
9 anyone on earth your father; for One is your Father, He who is in heaven. And do not be called teachers; for One  
10 is your Teacher, the Christ. But he who is greatest among you shall be your servant. And whoever exalts  
11 himself will be humbled, and he who humbles himself will be exalted”.  
12 [Jesus in Matt. 23:8-12, Bible, NKJV]

13 But Jesus called them to Himself and said to them, “You know that those who are considered rulers over the  
14 Gentiles lord it over them, and their great ones exercise authority over them. Yet it shall not be so among you;  
15 but whoever desires to become great among you shall be your servant. And whoever of you desires to be first  
16 shall be slave of all. For even the Son of Man did not come to be served, but to serve, and to give His life a  
17 ransom for many.”  
18 [Mark 10:42–45, Bible, NKJV. See also Matt. 20:25-28]

19 “There is neither Jew nor Greek, there is neither slave nor free, there is neither male nor female; for you are all  
20 one in Christ Jesus.”  
21 [Gal. 3:28, Bible, NKJV]

22 Is it fitting to say to a king, “You are worthless,”  
23 And to nobles, “You are wicked”?  
24 Yet He [God] is not partial to princes.  
25 Nor does He regard the rich more than the poor;  
26 For they are all the work of His hands.  
27 [Job. 34:18-19, Bible, NKJV]

28 “The poor man is hated even by his own neighbor,  
29 But the rich has many friends.  
30 He who despises his neighbor sins;  
31 But he who has mercy on the poor, happy is he.”  
32 [Prov. 14:20-21]

33 “You shall not show partiality to a poor man in his dispute.”  
34 [Exodus 23:3, Bible, NKJV]

35 “The rich shall not give more and the poor shall not give less than half a shekel, when you give an offering to  
36 the LORD, to make atonement for yourselves.”  
37 [Exodus 30:15, Bible, NKJV]

38 “Better is the poor who walks in his integrity Than one perverse in his ways, though he be rich.”  
39 [Prov. 28:6, Bible, NKJV]

40 “And again I say to you, it is easier for a camel to go through the eye of a needle than for a rich man to enter  
41 the kingdom of God.”  
42 [Matt. 19:24, Bible, NKJV]

43 “For there is no distinction between Jew and Greek, for the same Lord over all is rich to all who call upon  
44 Him.”  
45 [Rom. 10:12, Bible, NKJV]

46 “Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the  
47 living God, who gives us richly all things to enjoy.”  
48 [1 Tim. 6:17, Bible, NKJV]

49 Every place where Jesus Christ vehemently condemned sin in the Bible was one where hypocrisy and inequality were evident.  
50 The greater the hypocrisy, the more vehement was His condemnation. Below is the most graphic example of His  
51 condemnation of hypocrisy from the Bible, in Matt. 23. This was the passage cited in the definition of “hypocrisy” above:

<sup>13</sup>“Woe to you, teachers of the law and Pharisees, you hypocrites! You shut the kingdom of heaven in men's faces. You yourselves do not enter, nor will you let those enter who are trying to.

<sup>15</sup>“Woe to you, teachers of the law and Pharisees, you hypocrites! You travel over land and sea to win a single convert, and when he becomes one, you make him twice as much a son of hell as you are.

<sup>16</sup>“Woe to you, blind guides! You say, ‘If anyone swears by the temple, it means nothing; but if anyone swears by the gold of the temple, he is bound by his oath.’ <sup>17</sup>You blind fools! Which is greater: the gold, or the temple that makes the gold sacred? <sup>18</sup>You also say, ‘If anyone swears by the altar, it means nothing; but if anyone swears by the gift on it, he is bound by his oath.’ <sup>19</sup>You blind men! Which is greater: the gift, or the altar that makes the gift sacred? <sup>20</sup>Therefore, he who swears by the altar swears by it and by everything on it. <sup>21</sup>And he who swears by the temple swears by it and by the one who dwells in it. <sup>22</sup>And he who swears by heaven swears by God's throne and by the one who sits on it.

<sup>23</sup>“Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices—mint, dill and cummin. But you have neglected the more important matters of the law—justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former. <sup>24</sup>You blind guides! You strain out a gnat but swallow a camel.

<sup>25</sup>“Woe to you, teachers of the law and Pharisees, you hypocrites! You clean the outside of the cup and dish, but inside they are full of greed and self-indulgence. <sup>26</sup>Blind Pharisee! First clean the inside of the cup and dish, and then the outside also will be clean.

<sup>27</sup>“Woe to you, teachers of the law [both man's law and God's law] and Pharisees, you hypocrites! You are like whitewashed tombs, which look beautiful on the outside but on the inside are full of dead men's bones and everything unclean. <sup>28</sup>In the same way, on the outside you appear to people as righteous but on the inside you are full of hypocrisy and wickedness.

<sup>29</sup>“Woe to you, teachers of the law and Pharisees, you hypocrites! You build tombs for the prophets and decorate the graves of the righteous. <sup>30</sup>And you say, ‘If we had lived in the days of our forefathers, we would not have taken part with them in shedding the blood of the prophets.’ <sup>31</sup>So you testify against yourselves that you are the descendants of those who murdered the prophets. <sup>32</sup>Fill up, then, the measure of the sin of your forefathers!

<sup>33</sup>“You snakes! You brood of vipers! How will you escape being condemned to hell? <sup>34</sup>Therefore I am sending you prophets and wise men and teachers. Some of them you will kill and crucify; others you will flog in your synagogues and pursue from town to town. <sup>35</sup>And so upon you will come all the righteous blood that has been shed on earth, from the blood of righteous Abel to the blood of Zechariah son of Berekiah, whom you murdered between the temple and the altar. <sup>36</sup>I tell you the truth, all this will come upon this generation.

<sup>37</sup>“O Jerusalem, Jerusalem, you who kill the prophets and stone those sent to you, how often I have longed to gather your children together, as a hen gathers her chicks under her wings, but you were not willing. <sup>38</sup>Look, your house is left to you desolate. <sup>39</sup>For I tell you, you will not see me again until you say, ‘Blessed is he who comes in the name of the Lord.’”  
[Jesus in Matt. 23:13-39, Bible, NIV]

Funny, and very true! ☺ By condemning hypocrisy frequently throughout the New Testament, Jesus (God's servant) was basically saying that everyone should play by the same rules and that those who refuse to will suffer the wrath (severe anger and displeasure) of God. If God is our Father and parents can't play favorites with their children, then we are all equal under His divine Laws found in the Holy Bible. That same spirit of equality, then, must also exist in our own earthly laws enacted pursuant to His divine delegated authority in the Bible. In fact, this equality does exist for the most part within the laws of America.

Equal protection and equal treatment, however, are rationally IMPOSSIBLE with franchises, because franchises and the statutes that implement them only pertain to government officers. Thus, in a lawsuit between a private human and a government officer, it would be unjust and an injury to enforce civil statutes against a truly private human protected only by the constitution and the common law. In fact, it would be THEFT to do so, where the property stolen are the PRIVATE rights conveyed to the government by the franchise statutes. The enforcement of these statutes, in fact, cause a surrender of sovereign immunity and make those subject to them into SERFS and SLAVES of the creator of the PUBLIC RIGHT:

*The constitutional system of checks and balances is designed to guard against “encroachment or aggrandizement” by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right.*<sup>FN35</sup> Such

provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.  
[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

In the secular world, the same applies to rule applies to federal government judges, whose oath reads:

"I, \_\_\_\_\_, do solemnly swear and affirm that I will administer justice without regard to persons and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all of the duties incumbent upon me as \_\_\_\_\_ under the Constitution and laws of the United States, and that I will support and defend the Constitution of the United States against all enemies foreign and domestic, that I will bear true faith and allegiance to the same, and that I take this obligation freely without any mental reservation or purpose of evasion, and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God."  
[28 U.S.C. §453 and 5 U.S.C. §3331]

We interpret the above oath to mean that:

1. Civil statutory "persons" or franchisees such as "taxpayers"
  - 1.1. Can have no more or less rights than those who are "non-resident non-persons" as documented in Form #05.020.
  - 1.2. Cannot receive special exemptions from REAL law, meaning the constitution and the common law.
  - 1.3. Are still subject to the limitations of the constitution like those PRIVATE people who are protected by it.
2. Private humans such as you have the right to implement franchises applicable to the government fictions to collect funds from them for YOUR serves as they use against you.
3. Government and private humans are EQUAL under REAL law and a REAL Constitutional court. If they are UNEQUAL in any way, then the court is showing impartiality. This is especially true of invocations of sovereign immunity and to all of the following things we mention in our disclaimer:

*SEDM Disclaimer*  
*Section 4 Meaning of Words*  
*Section 4.21. Anarchy*

*The term "anarchy" implies any one or more of the following, and especially as regards so-called "governments". An important goal of this site is to eliminate all such "anarchy":*

- 1. Are superior in any way to the people they govern UNDER THE LAW.*
- 2. Are not directly accountable to the people or the law. They prohibit the PEOPLE from criminally prosecuting their own crimes, reserving the right to prosecute to their own fellow criminals. Who polices the police? THE CRIMINALS.*
- 3. Enact laws that exempt themselves. This is a violation of the Constitutional requirement for equal protection and equal treatment and constitutes an unconstitutional Title of Nobility in violation of Article 1, Section 9, Clause 8 of the United States Constitution.*
- 4. Only enforce the law against others and NOT themselves, as a way to protect their own criminal activities by persecuting dissidents. This is called "selective enforcement". In the legal field it is also called "professional courtesy". Never kill the goose that lays the STOLEN golden eggs.*
- 5. Break the laws with impunity. This happens most frequently when corrupt people in government engage in "selective enforcement", whereby they refuse to prosecute or interfere with the prosecution of anyone in government. The Department of Justice (D.O.J.) or the District Attorney are the most frequent perpetrators of this type of crime.*
- 6. Are able to choose which laws they want to be subject to, and thus refuse to enforce laws against themselves. The most frequent method for this type of abuse is to assert sovereign, official, or judicial immunity as a defense in order to protect the wrongdoers in government when they are acting outside their delegated authority, or outside what the definitions in the statutes EXPRESSLY allow.*
- 7. Impute to themselves more rights or methods of acquiring rights than the people themselves have. In other words, who are the object of PAGAN IDOL WORSHIP because they possess "supernatural" powers. By "supernatural", we mean that which is superior to the "natural", which is ordinary human beings.*

8. Claim and protect their own sovereign immunity, but refuse to recognize the same EQUAL immunity of the people from whom that power was delegated to begin with. Hypocrites.

9. Abuse sovereign immunity to exclude either the government or anyone working in the government from being subject to the laws they pass to regulate everyone ELSE'S behavior. In other words, they can choose WHEN they want to be a statutory "person" who is subject, and when they aren't. Anyone who has this kind of choice will ALWAYS corruptly exclude themselves and include everyone else, and thereby enforce and implement an unconstitutional "Title of Nobility" towards themselves. On this subject, the U.S. Supreme Court has held the following:

**"No man in this country [including legislators of the government as a legal person] is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate seized and converted to the use of the government without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights," 106 U.S., at 220, 221.**  
[United States v. Lee, 106 U.S. 196, 1 S. Ct. 240 (1882)]

10. Have a monopoly on anything, INCLUDING "protection", and who turn that monopoly into a mechanism to force EVERYONE illegally to be treated as uncompensated public officers in exchange for the "privilege" of being able to even exist or earn a living to support oneself.

11. Can tax and spend any amount or percentage of the people's earnings over the OBJECTIONS of the people.

12. Can print, meaning illegally counterfeit, as much money as they want to fund their criminal enterprise, and thus to be completely free from accountability to the people.

13. Deceive and/or lie to the public with impunity by telling you that you can't trust anything they say, but force YOU to sign everything under penalty of perjury when you want to talk to them. 26 U.S.C. §6065.

In support of the above definition of "anarchy", here is how the U.S. Supreme Court defined it:

**"Decency, security, and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the law scrupulously. Our government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for 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-to declare that the government may commit crimes in order to secure the conviction of a private criminal-would bring terrible retribution. Against that pernicious doctrine this court should resolutely set its face."**  
[Olmstead v. United States, 277 U.S. 438 (1928)]

The above requirements are a consequence of the fact that the foundation of the United States Constitution is EQUAL protection and EQUAL treatment. Any attempt to undermine equal rights and equal protection described above constitutes:

The establishment of a state sponsored religion in violation of the First Amendment and the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B. That religion is described in: Socialism: The New American Civil Religion, Form #05.016. The object of worship of such a religion is imputing "supernatural powers" to civil rulers and forcing everyone to worship and serve said rulers as "superior beings".

The establishment of an unconstitutional Title of Nobility in violation of Article 1, Section 9, Clause 8 of the United States Constitution.

[SEDM Disclaimer, Section 4.21; <https://sedm.org/disclaimer.htm>]



Unless or until the above types of government anarchy are declared permanently unconstitutional, we claim ALL the same rights. Any court that refuses to recognize OUR same right to the SAME form of anarchy is showing partiality and the judge who shows such partiality is violating his oath.

Lastly, we must remember that any entity that can break the [Ten Commandments](#) or any of man's laws and not suffer the same punishment under the law as everyone else in a society based on equal protection of the laws is a false god and an idol. An idol is simply any "superior being or thing" which has greater rights and sovereignty than anyone else in society. The first four commandments of the [Ten Commandments](#) make idolatry not only a sin, but the WORST kind of sin punishable by death. Any misguided individual who tolerates or votes in favor of governments abusing their taxing powers to steal from the rich and give to the poor is committing treason against the Constitution and also is violating the second great commandment to love his neighbor. You don't STEAL from someone you love, and neither do honorable or respectable members of society tolerate or condone government servants who do the stealing as their agents either. The Ten Commandments say "Thou shalt not steal." They don't say: "Though shalt not steal, UNLESS you are the government." The following video emphasizes that point:

*We're the Government, and You're NOT*, David McElroy  
<https://youtu.be/mLKiUqd7T2k>

### 12.3 State can only tax or regulate that which it creates and it didn't create men or women, but only "persons"

It is a maxim of law that governments can only regulate, tax, or burden things that they create. In relation to the things they create, they are referred to as a "parens patriae", or "parent", just like God is OUR parent in the Bible.

*"A State does not owe its origin to the Government of the United States, in the highest or in any of its branches. It was in existence before it. It derives its authority from the same pure and sacred source as itself: The voluntary and deliberate choice [CONSENT] of the people....A State is altogether exempt from the jurisdiction of the Courts of the United States, or from any other exterior authority, unless in the special instances when the general Government has power derived from the Constitution itself."*  
[Chisholm v. Georgia, 2 Dall. (U.S.) 419 (Dall.) (1794)]

*"Applying the same principles, this court, in United States v. Railroad Company, 17 Wall. 322, held that a municipal corporation within a State could not be taxed by the United States on the dividends or interest of stock or bonds held by it in a railroad or canal company, because the municipal corporation was a representative of the State, created by the State to exercise a limited portion of its powers of government, and therefore its revenues, like those of the State itself, were not taxable by the United States."*  
[Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (1895)]

The state or government didn't create you, the human man or woman. Therefore, they cannot destroy, tax, or burden you, the PRIVATE man or woman. When they want to tax you, they need your CONSENT to take on a PUBLIC persona called statutory "person". No one, including an entire electorate, can consent on your behalf to acquire the civil statutory status "person", "citizen", or "resident". They also can't PRESUME you consented either because that violates due process of law. Consent to convert from PRIVATE to PUBLIC must be PROVEN to exist before the CONSEQUENCES of consent can be enforced. The moving party has the burden of PROVING consent on the record of every legal and administrative procedure. Hence, you are beyond their reach until they demonstrate on the record of the proceeding with evidence of your consent to acquire that status. This is the same requirement they impose on you when you want to sue them in their courts: a waiver of sovereign immunity which then makes THEM and not YOU a "person" under their own statutes.

**"The people of a state give to their government a right of taxing themselves and their property at its discretion. But the means employed by the government of the Union are not given by the people of a particular state, but by the people of all the states; and being given by all, for the benefit of all, should be subjected to that government only which belongs to all. All subjects over which the sovereign power of a state extends are objects of taxation; but those over which it does not extend are, upon the soundest principles, exempt from taxation. The sovereignty of a state extends to everything which exists by its own authority, or is introduced by its permission; but does not extend to those means which are employed by congress to carry into execution powers conferred on that body by the**

people of the United States. The attempt to use the taxing power of a state on the means employed by the government of the Union, in pursuance of the constitution, is itself an abuse, because it is the usurpation of a power which the people of a single state cannot give. The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government a power to control the constitutional measures of another, which other, with respect to those very measures, is declared to be supreme over that which exerts the control. The states have no power, by taxation [117 U.S. 151, 156] or otherwise, to retard, impede, burden, or in any manner control, the operations of the constitutional laws enacted by congress to carry into execution the powers vested in the general government. Such are the outlines, mostly in his own words, of the grounds of the judgment delivered by Chief Justice MARSHALL in the great case of *McCulloch v. Maryland*, in which it was decided that a statute of the state of Maryland, imposing a tax upon the issue of bills by banks, could not constitutionally be applied to a branch of the Bank of the United States within that state. 4 Wheat. 316, 425-431, 436. [Van Brocklin v. State of Tennessee, [117 U.S. 151](#) (1886)]

Whether the United States are a corporation 'exempt by law from taxation,' within the meaning of the New York statutes, is the remaining question in the case. The court of appeals has held that this exemption was applicable only to domestic corporations declared by the laws of New York to be exempt from taxation. Thus, in *Re Prime's Estate*, 136 N.Y. 347, 32 N.E. 1091, it was held that foreign religious and charitable corporations were not exempt from the payment of a legacy tax, Chief Judge Andrews observing (page 360, 136 N. Y., and page 1091, 32 N. E.): 'We are of opinion that a statute of a state granting powers and privileges to corporations must, in the absence of plain indications to the contrary, be held to apply only to corporations created by the state, and over which it has power of visitation and control. ... The legislature in such cases is dealing with its own creations, whose rights and obligations it may limit, define, and control.' To the same effect are *Catlin v. Trustees*, 113 N.Y. 133, 20 N.E. 864; *White v. Howard*, 46 N.Y. 144; *In re Balleis' Estate*, 144 N.Y. 132, 38 N.E. 1007; *Minot v. Winthrop*, 162 Mass. 113, 38 N.E. 512; *Dos P. Inh. Tax Law*, c. 3, 34. If the ruling of the court of appeals of New York in this particular case be not absolutely binding upon us, we think that, having regard to the purpose of the law to impose a tax generally upon inheritances, the legislature intended to allow an exemption only in favor of such corporations as it had itself created, and which might reasonably be supposed to be the special objects of its solicitude and bounty.

"In addition to this, however, the United States are not one of the class of corporations intended by law to be exempt [163 U.S. 625, 631] from taxation. What the corporations are to which the exemption was intended to apply are indicated by the tax laws of New York, and are confined to those of a religious, educational, charitable, or reformatory purpose. We think it was not intended to apply it to a purely political or governmental corporation, like the United States. *Catlin v. Trustees*, 113 N.Y. 133, 20 N.E. 864; *In re Van Kleeck*, 121 N.Y. 701, 75 N.E. 50; *Dos P. Inh. Tax Law*, c. 3, 34. *In Re Hamilton*, 148 N.Y. 310, 42 N.E. 717, it was held that the execution did not apply to a municipality, even though created by the state itself." [U.S. v. Perkins, [163 U.S. 625](#) (1896)]

The only thing governments can constitutionally create are franchises, of which "persons", "citizens", "residents", and corporations are examples. These, then, as instrumentalities and creations of their government creator, and are the only thing they can tax, regulate, or control. All others, according to the above, are, "upon the soundest principles, exempt from taxation" or control.

If they want to reach you, governments must then:

1. Create an office, such as a statutory "person", "individual", "citizen", "resident", etc.
2. Confuse men and women, "persons", and "individuals" with the "office".
3. Fool you into describing yourself as such an "officer" on government forms.
4. Fool you into misrepresenting your location, because a federal franchise can ONLY be offered where the Constitution doesn't apply, which is either abroad or on federal territory. In places protected by the Constitution, your PRIVATE and CONSTITUTIONAL rights are "inalienable", which means that you are legally PROHIBITED from giving them away, even if you consent. See *Unalienable Rights Course*, Form #12.038 for proof of this.
5. Enforce the obligations of the office upon the private man or woman, usually through FRAUD and presumption.

For further details on this section, see:

[Hierarchy of Sovereignty: The Power to Create is the Power to Tax](http://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm), Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

## 12.4 Confusion by Definition

"person. [ . . . ] 2: a character or part in or as if in a play: GUISE. [ . . . ] 6: one (as a human being, a partnership, or a corporation) that is recognized by law as the subject of rights and duties.  
[Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 877]

All civil statutory laws apply to "persons" domiciled on specific territory. The common law and the constitution apply only to men and women present but not necessarily domiciled on specific territory. Civil "persons" are creations of Congress. Common law or constitutional "persons" are created by God. A man is self-evident. But, a "person"? No, a civil statutory "person" is not self-evident. Laws say, "No person shall do . . ." Civil statutes do not regulate a man, only a "person". Here is how one book on the common law distinguishes civil statutory "persons" from men and women:

*The Theory of the Common Law*

### CHAPTER II: CIVIL PERSON.

The state is represented in the person of its chief magistrate, who is at the same time a member of it. Thus the king or president possesses two kinds of rights, a university of rights as a corporation [PUBLIC rights], and individual rights [PRIVATE rights] as a man. As the former become more and more confounded with the latter, so government advances towards some form of monarchy. A bishop also is a sole corporation, but the man holding the office has also his individual rights. The word person neither according to its accurate meaning nor in law is identical with man. A man may possess at the same time different classes of rights. On the other hand, two or more men may form only one legal person, and have one estate, as partners or corporators. Upon this difference of rights between the person and the man, the individual and the partner, corporator, tenant in common, and joint tenant, depends the whole law of these several classes. The same person has perfect power of alienation, of forming contracts, of disposing by last will and testament of his individual estate, but not of the corporate, nor of his own share in it, unless such power be expressed or implied in the contract by which the university of rights and duties is created. The same distinction divides all public from private property, and distinguishes the cases in which the corporation or civil person may sue from those in which the individual alone can be the party ; - although there are instances in which the injury complained of may, in reference to the difference of character, be such as to authorize the suit to be instituted either by the civil person or the individual, or by both. Thus, violence to the person may be punished either as a wrong to the state or to the individual.

The true meaning of the word person is also exemplified in the matter of contracts. It is said, generally, that all persons may contract; but that is not true in the sense that all human beings may contract. Thus, a married woman, an infant, a lunatic, cannot contract. Again, a slave of mature age, sound intellect, with the consent of his master, cannot make a contract binding on himself, although as an agent he may bind his master. These matters are important only as they serve clearly to show that the civil person may have rights distinct from those which he possesses as an individual ; - and that his rights or duties as an individual may consequently become opposed to his rights and duties as a civil person. Thus, a partnership of three persons may own, for example, a moiety of a ship, and one of them the other moiety. In case of a difference between them as to its use, the rights of the one as a partner, and his right as an individual owner of another moiety, are directly opposed. In order, therefore, in any case, to perceive the application of a rule of law, it must be considered whether the person or the individual, or both, is the possessor of the right. For it may be asserted as absolutely true, that the rights of the man are not recognized by that law which is termed the municipal. It recognizes them only as they grow out of, or are consistent with, his character as a civil person. In other words, this is the distinction between the Common Law and the law of nature. Nor is this a fanciful distinction, inasmuch as the rudest tribes, as well as the most civilized nations, have always distinguished between the rights and duties of their members, and of those who were not members of the body politic. Even after the philosophical jurists of antiquity had polished and improved the jurisprudence of aristocratic republican Rome by the philosophy of the Portico, Cicero, statesman, philosopher, and jurisconsult, exclaims with indignation against the confusion of rights of person that the age witnessed: " In urbem nostrum est infusa peregrinitas; nunc vero etiam braccatis et transalpinis nationibus ut nullum veteris leporis vestigium appareat."

The Common Law, as well as the Civil, recognizes as a person an unborn child, when it concerns its interests either as to life or property. " Qui in utero est perinde ac si in rebus humanis esset, custoditur, quotiens de commodis ipsius partus queritur." And both systems provide the same remedies to protect the child and those with whom its birth may interfere. In case of a limitation to the child of which a woman is now pregnant, if twins should be born, the Common Law gives the estate to the first-born; by our law, they would take moieties. Now, as these rights are acquired before the birth of the child or children, there is a double fiction ; not only in considering the unborn as born, but in distinguishing under the Common Law the eldest from the youngest born. Whilst, therefore, the law regards the unborn as born, yet, to transmit the estate, he must be born as a man, alive and capable of living. The law does not presume the life or death of an individual; when his existence has been established, his death also must be proved. \*But the birth of an individual and the commencement of his character as a person do not necessarily concur. Thus, an alien of any age is not a person, in relation to a contract concerning lands, nor in any case is an infant ; so a woman marrying before she attains her legal maturity may die of old age without having become a person. On the other hand, a person may suffer civil death before

*physical death; totally, where he becomes a monk; partially, as a penalty for the commission of an infamous crime; and perpetually or temporarily, as in case of outlawry.* \* Where a person has not been heard of for seven years, and under circumstances which contradict the probability of his being alive, a court may consider this sufficient proof of death (Stark. Ev. 4 pl. 457). The presumptions which arise in such cases do not concern the death of the person., but the time of his death, as where several die by one shipwreck or other casualty. On this point the rules are, - 1st. In case of parents and children, that children below the age of puberty died before, and adult children after, their parents. 2d. Persons not being parents and children, and the rights of one being dependent upon the previous death of the other, this precedent condition must be proved. 3d. If a grant is to be deleated by the act of the grantor, as in case of a don anio inter virun tt uxorem, or a donatio ,ortis causa, the donor is presumed, in the absense of testimony, to have died first. (See Pothier, Obligations, by Evans, Vol. II. p. 300.)  
[The Theory of the Common Law, James M. Walker, 1852, pp. 17-20]

Adam was caught hiding behind a fig leaf, behind his "new person" created by his sin or crime of eating the fruit. Committing a crime makes one a "person" under the criminal laws.

Though present in the courtroom, the man was arrested because he did not show up in person!!

In Canada, women became persons in 1929. Prior to that, they were not persons. In America, female citizens (persons) gained the right to vote [14th & 19th Amendment]. In America, Sodomites are clamoring to be treated equally as persons. Women want to be treated equally as soldier persons.

Corporations are persons. They can sue and be sued. Whoopee! But, they can't drive or vote.

Counties, and cities, are persons.

Prisoners lose their person and the State takes their person away from them.

The 4th Amendment speaks of the right of "people" (not "persons") to be secure in their persons, houses, papers, and effects.

A baby is not a person unless it is born. A long time ago, when a woman came into the doctor's office, there were two patients. Today, they only have one patient. There are groups that want elephants and dolphins to be persons. If you shoot one, you will have shot a person. A monkey is the same as a nonperson, a baby.

Aborigines prior to 1940 were not persons. You could obtain a license to kill an Aborigine. When they shot and killed an Aborigine, they shot and killed a non-person. When a killer shot the Aborigine, he may say, "It's nothing personal."

Every law, statute, regulation, ordinance, and policy applies only to persons. Every obligation, law, duty, debt, prohibition, right, benefit, name, address, title, or deed, applies only to persons.

***Wikipedia Encyclopedia:** Personhood continues to be a topic of international debate, and has been questioned during the abolition of slavery and the fight for women's rights, in debates about abortion, fetal rights and reproductive rights, in animal rights activism, as well as in debates about corporate personhood.[2]*

***Blackstone:** Persons are divide by the law into either natural persons, or artificial, Natural persons. . . . are such as the God of nature formed us . . . artificial are such as created and devised by human laws for the purpose of society and government which are called corporations or body politic.*

***Bouvier's:** the word "person" is applied to men, women and children, who are called natural persons. In law, man and person are not exactly synonymous terms. Any human being is a man, whether he be a member of society or not, whatever may be the rank he holds, or whatever may be his age, sex, &c. A person is a man considered according to the rank he holds in society, with all the rights to which the place he holds entitles him, and the duties which it imposes. 1 Bouv. Inst. n. 137.*

But, corporations are not men.

Persons are of two classes only: natural persons and legal persons.

God is no respecter of persons. James 2:7-10. God did not make any persons.

Definition of person in the early 1800's: a human being represented in dialogue, fiction, or on the state; character. Character of office. A player appears in the person of a character. In law, a person is one enabled to maintain pleas in court. If you are not a person, you can't beg in court.

Birth Certificate: A birth certificate does not represent a human being, but a birth/transfer into a nation. The human being appears as the birthed non-living entity certified by the birth certificate. A birth certificate is a death certificate. It announces the birth of a dead fiction, a son of the nation, a citizen of the United States possessing rights granted by the government (14th Amendment).

**Personal:** *Belonging to men or women, not to things; not real, Present in person, not acting by representative; as a personal interview. Personal estate, belonging to the person as opposed to real estate. Personal identity, in metaphysics, sameness of being, of which consciousness is the evidence.*

**Personate:** *. . . to represent by a fictitious or assumed character . . . to pretend hypocritically. To resemble. A mask.*

**Personification:** *The giving to an inanimate being, the figure or the sentiments and language of a rational being.*

**Prosopopoeia:** *as "Confusion heard his voice."*

**Legal personality:** *the characteristic of a non-living entity guarded by law to have the status of personhood.*

**A natural Person:** *A person is recognized by law as such, not because he is human, but because rights and duties are ascribed to him . . . An individual human being considered as having such attributes is what lawyers call a "natural person." firms, trusts, business organizations, legal entities.*

**Person:** *from Latin is a persona, meaning "mask," is a being, such as a human, that has certain capacities attributes constitution personhood. Personhood, the precise definition of which is the subject of much controversy.*

## 12.5 How can there be a controversy when persons are going to jail or being executed?

In Greek, **the persona** referred to masks used on stage . . the role played. Roles possessed rights, not the actor. Rights and duties follow the role, not the actor. This is why you, the human being, have no rights. You are the actor, not the role or persona.

Trinitarian theology in 5th Century. Role and actor are distinct. A Jew or Moslem is not a person. In Christianity, a non-believer, including Jews and Moslems, are infidels. Webster's: An infidel is "one who is not a Christian or who opposes Christianity."

**Prosopagnosia** (Grk): *from "face", "agnosia" is "not knowing;" is a disorder of face perception where the ability to recognize faces is impaired, while the ability to recognize other objects may be relatively intact. (Agnosia: Agnostic-not knowing the face).*

Webster's: a form of visual *agnosia* characterized by an inability to recognize faces

**Prosopagnosia:** *A confusion of face.*

**To be a person is to have a face before the law**--to be recognized as one having rights and privileges before a court. To have strength to give testimony upon one's own words--a respectable social identity. A mask becomes your identity. You are in disguise. A person has no gender or sexual orientation.

**A non-person** is one who has no rights before a specific class of law. One can be a civil statutory "non-person" while at the same time being a common law or constitutional "person". A "non-person" is also called "civilly dead" because they are either nonresidents or never made an election to become civil statutory "persons". Civil statutory "non-persons" are systematically ignored because beyond the reach of the civil statutory law and therefore EXCLUSIVELY PRIVATE. So, when you go to court, put on your mask. A man/Adam can not be recognized under the civil statutory law. A man or woman who will not be recognized or remembered or afforded any rights or protection under the civil statutory law is still protected under the common law, however.



1 A fiction owns no property. Instead, it is the property of its CREATOR. You cannot see a person, taste a person, hear a  
2 person, or smell a person. It is non-sense. A person is not a noun. It is an adverb. But, **you can be made to realize a person**  
3 **if you think, speak, and act for it.** This is, of course, what is called an **insane delusion.**

4 *Per: A Latin preposition denoting "through, near; close; as through or with, denoting the agent, means,*  
5 *instrument of cause.*

6 *Son: the male issue of a parent, a native or inhabitant of a county as the sons of the American Revolution. A son*  
7 *is that which is fathered. If a country can have sons, the country must be a father.*

8 **Father and son** are reciprocal terms, meaning you cannot have a father without having a son nor can you be a son without  
9 having a father. But, a country cannot be a real father or have real sons. It's just pretending. It's fiction. It exists only in the  
10 mind. This is called "fictions of law" or "paper fictions." These sons have no connection based on blood or genes. These sons  
11 are based on affinity.

12 So, **person is a process**, not a being. **A son is a being.** A person is one who did the act in the place and stead of the son, or  
13 by means of the son. The use of a medium. (The son must be a straw man because the nation creates dead persons who are  
14 sons of the fatherland). When you appear in court, you give life to the son. One who acts as the son, in the name of the son,  
15 by and through the son, and appears to be the son is the exact person. (Out of the Act).

16 In court, **an appearance** is called pleading into a fiction of law. It is a pleading of the dead. It is an out-of-body experience.

17 A **summons to appear is a conjuration--evoking the dead!** But you are summoned to appear as the son. In the place and  
18 instead of. The who by and through the son, or the dead . . . did the act. The actor fulfilling the role. This is calling "the dead"  
19 to appear. The court only has jurisdiction over the dead.

20 **Your birth certificate** was never meant to be used as personal identification. It only identifies the son. When you use it, you  
21 become the per-son. You become an entity who acts in, through, and by the son. You give life to the dead when you speak  
22 on behalf of the person. This is called a resurrection of the dead.

23 It is **necromancy**--conjuration of the spirits of the dead for purposes of magically revealing the future or influencing the  
24 course of events (Webster's) . . . invoking the dead to obtain a remedy in law to achieve a justice because of an existing  
25 injustice . . . conjuring up the dead as an instrument to achieve justice. Ever heard the Bailiff say, "All rise . . . the court is  
26 now in session?" The deacon of the occult calls for a resurrection of the dead to appear before the Grand Wizard who performs  
27 his sorceries. If a human being appears in court he gives the dead fiction life; that is, a voice behind the mask.

28 The Bible calls the entire commercial system an act of **sorceries**--acts of witchcraft, deceit, and deception (Rev. 18:23).

29 The only person known to law is one we give as lawmakers. Who is going to obey our laws (statutes)? Only fictions, only  
30 the dead! So, we speak and act through this fictional son (national sons, a.k.a. the birth certificate son). Thus, we are a **natural**  
31 **person** as ones who speak for the dead--as opposed to those without legal status. In many cases, fundamental human rights  
32 are implicitly granted only to natural persons *by the State*. Animals who are not persons can not commit a crime. Persons  
33 need a voice. The **thinking, speaking, and acting** can only be done by you!! Why can't you refuse to think, speak, and act  
34 for the fiction? If you speak for the fiction, the speaking is done "in person." Thus, you are a natural person.

35 I think, therefore, I am.

36 I speak, therefore, I am.

37 I act, therefore, I am.

38 *U.S. Legal: Natural person is a real human being or an actual person as distinguished from a corporation which*  
39 *is often treated at law as a fictitious person.*

40 The evidence of the fictional son is your driver's license or birth certificate or national identification card. If we speak for the  
41 driver's license, we give life to the dead.

If you think you are identical to the ID card, you suffer from *prosopagnosia*--A confusion of face-- a disorder of face perception where the ability to recognize faces is impaired, while the ability to recognize other objects may be relatively intact.

## 12.6 Father Son Relationship

Law is based on a father-son relationship. Bad sons must appear before their father in court to be disciplined, fined, or jailed.

**Parens patriae:** means parent of the country. Its roots are in English common law. In feudal times various obligations and powers, collectively referred to as the "royal prerogative," were reserved to the king. The king exercised these functions in his role as father of the country. Who's your Daddy?"

**A fiction of law:** a convenient fiction or a misfortunate truth?

**Fiction:** (Latin from *fictio*, from *finco*, to feign): Feigned: imaginary, not real. **The human persons are as fictitious as the airy ones.** Counterfeit, false: not genuine. Feigned representation.

**Feign:** to invent or imagine: to form an idea or conception of something not real. To make a show of.; to pretend; to assume a false appearance; to counterfeit; to represent falsely; to pretend, invented, devised, imagined, assumed. Its fraud . . . and we do it . . . and no one is forcing us to do it . . . so it is not a fraud. You are being tricked into committing fraud. But, why?

**Fictions** were invented by the Roman praetors, who, not possessing the power to abrogate law (what law are we talking about?) were nevertheless willing to derogate (to get rid of) from it, under the pretense of doing equity. What law couldn't they get rid of? The common law or jus gentium. This is why they created the jus civil . . . in order to transfer property from one persona to another persona in violation of the common law or jus gentium.

**Pretending:** with the intention to deceive. A fiction of law is a presumption that such and such a thing is true, that gives the false perception of truth, that assigns a quality to it that is not be true, a disposition, without the fiction or persona would be repugnant to reason and truth. It is an order of things that does not exist, which the law unjustly prescribes or authorizes.

**Fictions of law** owe their origin to the legislative usurpations of the bench (4 Benth, Ev. 300) (the legislative **usurpation** of whose bench?). Someone sat on it and started making laws.

*Fictions were invented by the Roman praetors who, not possessing the power to abrogate the law, were nevertheless willing to derogate from it under the pretence of doing equity. Fiction is the resource of weakness which, in order to obtain its object, assumes as a fact what is known to be contrary to truth: when the legislator desires to accomplish his object, he need not feign, he commands. Fictions of law owe their origin to the legislative usurpations of the bench.*  
[The Electric Law Library]

The law abounds in fictions--thousands of them. All contracts are an agreement, and we impose a "fiction of law" surrounding the agreement.

***Fiction:** a rule of law which assumes something which is false is true, and will not allow it to be disproved. An assumption by law that something which is false is true. A statute may state that X is to be treated as Y. The law does not deal with truth, only fictions. There is no truth in law.*  
[Canadian Law Dictionary]

The whole goal is to create inequity to transfer property from private to public, from the sons to the fathers, from private man to the public corporation--thus civil law, a rule of law to create fictional law and the power to transfer rights and property to other personas. No, this is not real law or God's law, but man's legal system, a fiction, a lie, a ruse to steal property from you.

***Realistic Fiction:** an instrument that tries to make the reader feel that they are reading something that is actually happening, something that is not real, is describe in a believable way to help reader feel that it is real.*

It does not exist in nature. The supernatural does not exist in nature. Does our State law abound in the supernatural, the occult, witchcraft, necromancy? Anything that produces an unnatural effect is necromancy. Something of no value that brings fiction to life or the dead to life.

Why do we have to do this? Can't we just be ourselves? Because people in power would have to tell the truth about the REAL law, which is the common law or jus gentium, and would not be able to take advantage of you. Your whole life you've been acting as an entity that is not alive. You provide all your labor through this entity, the entity created in our head. You cannot apply your will to something you do not own. We, the court, have to deceive you into believing a fiction so we can steal your private property from you.

Your straw man, your ID, your residence, your driver's license, your "Certificate of Title" to your car or your house is only a fiction. Their civil statutory franchise "codes" are fictions designed to deceive you and to take possession of your private property through necromancy or proceedings in their court. Fictions are all about stealing private property. The courtroom is a place to literally worship the government grantor and Creator of the fictional civil statutory status and all the PUBLIC rights it embodies or represents as a "res", or "thing".

Thus, the courts will practice necromancy and summons the dead in order to practice black magic-- magic dealing with deception and fictions to take your property out of the private sector and to place it under the control of the public sector.

The Scripture says,

*"For there is no respect of persons with God."  
[Romans 2:11]*

Satan offered the original couple a fiction . . . and since then we are living in a dead, fictional world governed by the Prince of lies.

God does not create civil statutory "persons". He does not bow or give weight to roles or status or personas or faces. He honors no fiction or entity. He looks on the heart of man, not the faces people are wearing or the roles they play. Likewise, we need to avoid the deception and fraud and live according to truth. More further, we need to avoid consensual fraud. If we are deceived by faces we will reap the result of *prosopagnosia*.

## 13 Public v. Private

A very important subject is the division of legal authority between PUBLIC and PRIVATE rights. On this subject the U.S. Supreme Court held:

*"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them."  
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]*

If you can't "execute" them, then you ALSO can't enforce them against ANYONE else. Some people might be tempted to say that we all construe them against the private person daily, but in fact, we can't do that WITHOUT being a public officer WITHIN the government.

*"The reason why States are "bodies politic and corporate" is simple: just as a corporation is an entity that can act only through its agents, "[t]he State is a political corporate body, can act only through agents, and can command only by laws." Poindexter v. Greenhow, supra, 114 U.S., at 288, 5 S.Ct. at 912-913. See also Black's Law Dictionary 159 (5th ed. 1979) ("[B]ody politic or corporate": "A social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good"). As a "body politic and corporate," a State falls squarely within the Dictionary Act's definition of a "person."*  
*[Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)]*

If we do enforce the law as a private person, we are criminally impersonating a public officer in violation of 18 U.S.C. §912. Another U.S. Supreme Court cite also confirms why this must be:

*"All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals."  
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

1 "...we are of the opinion that there is a clear distinction in this particular between an [PRIVATE] individual  
2 and a [PUBLIC] corporation, and that the latter has no right to refuse to submit its books and papers for an  
3 examination at the suit of the state. The individual may stand upon his constitutional rights as a citizen. He is  
4 entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to  
5 the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may  
6 tend to criminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the  
7 protection of his life and property. His rights are such as existed by the law of the land long antecedent to the  
8 organization of the state, and can only be taken from him by due process of law, and in accordance with the  
9 Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his  
10 property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he  
11 does not trespass upon their rights.

12 "Upon the other hand, the [PUBLIC] corporation is a creature of the state. It is presumed to be incorporated  
13 for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the  
14 laws of the state and the limitations of its charter. Its powers are limited by law. It can make no contract not  
15 authorized by its charter. Its rights to [201 U.S. 43, 75] act as a corporation are only preserved to it so long  
16 as it obeys the laws of its creation. There is a reserved right in the legislature to investigate its contracts and  
17 find out whether it has exceeded its powers. It would be a strange anomaly to hold that a state, having chartered  
18 a corporation to make use of certain franchises, could not, in the exercise of its sovereignty, inquire how these  
19 franchises had been employed, and whether they had been abused, and demand the production of the corporate  
20 books and papers for that purpose. The defense amounts to this: That an officer of a corporation which is charged  
21 with a criminal violation of the statute, may plead the criminality of such corporation as a refusal to produce its  
22 books. To state this proposition is to answer it. While an individual may lawfully refuse to answer incriminating  
23 questions unless protected by an immunity statute, it does not follow that a corporation, vested with special  
24 privileges and franchises, may refuse to show its hand when charged with an abuse of such privileges. "  
25 [Hale v. Henkel, 201 U.S. 43 (1906)]

26 You MUST therefore be an agent of the government and therefore a PUBLIC officer in order to "make constitutions or laws  
27 or administer, execute, or ENFORCE EITHER". Here is more proof:

28 "A defendant sued as a wrong-doer, who seeks to substitute the state in his place, or to justify by the authority of  
29 the state, or to defend on the ground that the state has adopted his act and exonerated him, cannot rest on the  
30 bare assertion of his defense. He is bound to establish it. The state is a political corporate body, can act only  
31 through agents, and can command only by laws. It is necessary, therefore, for such a defendant, in order to  
32 complete his defense, to produce a law of the state which constitutes his commission as its agent, and a warrant  
33 for his act."  
34 [Poindexter v. Greenhow, 114 U.S. 270 (1885)]

35 By "act" above, they implicitly also include "enforce". If you aren't an agent of the state, they can't enforce against you.  
36 Examples of "agents" or "public officers" of the government include all the following:

- 37 1. "person" (26 U.S.C. §7701(a)(1)).  
38 2. "individual" (26 C.F.R. §1.1441-1(c)(3)).  
39 3. "taxpayer" (26 U.S.C. §7701(a)(14)).  
40 4. "withholding agent" (26 U.S.C. §7701(a)(16)).

41 "The government thus lays a tax, through the [GOVERNMENT] instrumentality [PUBLIC OFFICE] of the  
42 company [a FEDERAL and not STATE corporation], upon the income of a non-resident alien over whom it  
43 cannot justly exercise any control, nor upon whom it can justly lay any burden."  
44 [United States v. Erie R. Co., 106 U.S. 327 (1882)]

45 So how do you "OBEY" a law without "EXECUTING" it? We'll give you a hint: It CAN'T BE DONE!

46 Likewise, if ONLY public officers can "administer, execute, or enforce" the law, then the following additional requirements  
47 of the law are unavoidable and also implied:

- 48 1. Congress cannot impose DUTIES against private persons through the civil statutory law. Otherwise the Thirteenth  
49 Amendment would be violated and the party executing said duties would be criminally impersonating an agent or  
50 officer of the government in violation of 18 U.S.C. §912.  
51 2. Congress can only impose DUTIES upon public officers through the civil statutory law.  
52 3. The civil statutory law is law for GOVERNMENT, and not PRIVATE persons. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

- 53 4. Those who enforce any civil statutory duties against you are PRESUMING that you occupy a public office.

5. You cannot unilaterally “elect” yourself into a public office in the government by filling out a government form, even if you consent to volunteer.
6. Even if you ARE a public officer, you can only execute the office in a place EXPRESSLY authorized by Congress per 4 U.S.C. §72, which means ONLY the District of Columbia and “not elsewhere”.

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.*

7. If you are “construing, administering, or executing” the laws, then you are doing so as a public officer and:
- 7.1. You are bound and constrained in all your actions by the constitution like every OTHER public officer while on official business interacting with PRIVATE humans.
- 7.2. The Public Records exception to the Hearsay Exceptions Rule, Federal Rule of Evidence 803(8) applies. EVERYTHING you produce in the process of “construing, administering, or executing” the laws is instantly admissible and cannot be excluded from the record by any judge. If a judge interferes with the admission of such evidence, he is:
- 7.2.1. Interfering with the duties of a coordinate branch of the government in violation of the Separation of Powers.
- 7.2.2. Criminally obstructing justice.

If you would like to study the subject of private property and its protection further after reading the following subsections, please refer to the following vast resources on the subject:

1. Private v. Public Property/Rights and Protection Playlist, SEDM Youtube Channel  
<https://www.youtube.com/playlist?list=PLinIscINPTotxYewMRT66TXyn6AUF0KTu>
2. Enumeration of Inalienable Rights, Form #10.002 – list of your PRIVATE rights and the authorities that prove that they exist
3. Separation Between Public and Private Course, Form #12.025  
<http://sedm.org/Forms/FormIndex.htm>
4. Legal Remedies for the Protection of Private Rights Course, Form #12.019  
<http://sedm.org/Forms/FormIndex.htm>
5. Property and Privacy Protection Topic, Family Guardian Fellowship  
<http://famguardian.org/Subjects/PropertyPrivacy/PropertyPrivacy.htm>
6. Sovereignty and Freedom Topic, Section 6: Private and Natural Rights, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Freedom/Freedom.htm#RIGHTS:>

### **13.1 Introduction**

In order to fully understand and comprehend the nature of franchises, it is essential to thoroughly understand the distinctions between PUBLIC and PRIVATE property. The following subsections will deal with this important subject extensively. In the following subsections, we will establish the following facts:

1. There are TWO types of property:
  - 1.1. Public property. This type of property is protected by the CIVIL law.
  - 1.2. Private property. This type of property is protected by the COMMON law.
2. Specific legal rights attach to EACH of the two types of property. These “rights” in turn, are ALSO property as legally defined.

***Property.** That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. *Fulton Light, Heat & Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.*



The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong. *Labberton v. General Cas. Co. of America*, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.

[. . .]

[*Black's Law Dictionary, Fifth Edition, p. 1095*]

3. Human beings can simultaneously be in possession of BOTH PUBLIC and PRIVATE rights. This gives rise to TWO legal "persons": PUBLIC and PRIVATE.

3.1. The CIVIL law attaches to the PUBLIC person.

3.2. The COMMON law and the Constitution attach to and protect the PRIVATE person.

This is consistent with the following maxim of law.

*Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.*

When two rights [public right v. private right] concur in one person, it is the same as if they were two separate persons. 4 Co. 118.

[*Bouvier's Maxims of Law, 1856*;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

4. That the purpose of the Constitution and the establishment of government itself is to protect EXCLUSIVELY PRIVATE rights.

*"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these [EXCLUSIVELY PRIVATE, God-given] rights, Governments are instituted among Men, deriving their just powers from the consent of the governed. -"*

[*Declaration of Independence, 1776*]

The VERY FIRST step in protecting PRIVATE rights and PRIVATE property is to prevent such property from being converted to PUBLIC property or PUBLIC rights without the consent of the owner. In other words, the VERY FIRST step in protecting PRIVATE rights is to protect you from the GOVERNMENT'S OWN theft. Obviously, if a government becomes corrupted and refuses to protect PRIVATE rights or recognize them, there is absolutely no reason you can or should want to hire them to protect you from ANYONE ELSE.

5. The main method for protecting PRIVATE rights is to impose the following burden of proof and presumption upon any entity or person claiming to be "government":

*"All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL law unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:*

1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.
2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real, de jure government, even WITH their consent.
3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and which is therefore NOT protected by official, judicial, or sovereign immunity.

6. That the ability to regulate EXCLUSIVELY PRIVATE conduct is repugnant to the constitution and therefore such conduct cannot lawfully become the subject of any civil statutory law.

*"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. "*

[*In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)*]

7. That the terms "person", "persons", "individual", and "individuals" as used within the civil statutory law by default imply PUBLIC "persons" and therefore public offices within the government and not PRIVATE human beings. All

such offices are creations and franchises of the government and therefore property of the government subject to its exclusive control.

8. That if the government wants to call you a statutory “person” or “individual” under the civil law, then:
  - 8.1. You must volunteer or consent at some point to occupy a public office in the government while situated physically in a place not protected by the USA Constitution and the Bill of Rights....namely, federal territory. In some cases, that public office is also called a “citizen” or “resident”.
  - 8.2. If you don’t volunteer, they are essentially exercising unconstitutional “eminent domain” over your PRIVATE property. Keep in mind that rights protected by the Constitution are PRIVATE PROPERTY.
9. That there are VERY SPECIFIC and well-defined rules for converting PRIVATE property into PUBLIC PROPERTY and OFFICES, and that all such rules require your express consent except when a crime is involved.
10. That if a corrupted judge or public servant imposes upon you any civil statutory status, including that of “person” or “individual” without PROVING with evidence that you consented to the status AND had the CAPACITY to lawfully consent at the time you consented, they are:
  - 10.1. Violating due process of law.
  - 10.2. Imposing involuntary servitude.
  - 10.3. STEALING property from you. We call this “theft by presumption”.
  - 10.4. Kidnapping your identity and moving it to federal territory.
  - 10.5. Instituting eminent domain over EXCLUSIVELY PRIVATE property.
11. That within the common law, the main mechanism for PREVENTING the conversion of PRIVATE property to PUBLIC property through government franchises are the following maxims of law. These maxims of law MANDATE that all governments must protect your right NOT to participate in franchises or be held accountable for the consequences of receiving a “benefit” you did not consent to receive and/or regarded as an INJURY rather than a “benefit”:

*Invito beneficium non datur.*

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

*Quilibet potest renunciare juri pro se inducto.*

*Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.*

[Bouvier’s Maxims of Law, 1856,

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

For an example of how this phenomenon works in the case of the Internal Revenue Code, Subtitles A and C “trade or business” franchise, see:

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

As an example of why an understanding of this subject is EXTREMELY important, consider the following dialog at an IRS audit in which the FIRST question out of the mouth of the agent is ALWAYS “What is YOUR Social Security Number?”:

**IRS AGENT QUESTION:**

What is YOUR Social Security Number?

**YOUR ANSWER:**

20 C.F.R. §422.103(d) says the “Social Security Number Card” but NOT the STATUTORY SSN belongs to the government. Since you didn’t ask me for the card but the number, then you aren’t asking me for government property you can place conditions on the use of. The only way the SSN could therefore be MY number as you call it is if I am the ABSOLUTE and PRIVATE owner of the number and the associated franchise it connects to and am appearing here today as a Merchant offering billable services to you under MY franchise contract. Thank you for inviting me here today to do business with you as a Merchant who makes all the rules and conditions under which I render services to you as the absolute owner and seller of myself and all of my property.

1 On the other hand, if you are going to use the SSN to connect me to YOUR Social Security franchise contract in Title 42 that  
2 only you own and control, then I don't HAVE THAT account number and there is no such thing, because:

3 My participation is clearly illegal, and an illegal act is not an official act you or I can lawfully participate in or use for profit.

4 My God forbids me to act as a Buyer of anything you own or control, to surrender constitutional or natural rights to you, or  
5 to allow you to make rules or laws that circumvent His holy laws. He is my ONLY CIVIL lawgiver according to the Bible.

6 Which of the two types of Social Security Numbers are you therefore asking me for today: PUBLIC STATUTORY number  
7 under your franchise contract or PRIVATE number under MY franchise contract? This will determine who is in charge of  
8 making the rules for use of the Number under these circumstances.

9 **IRS AGENT QUESTION:**

10 The only thing we can talk about here today are STATUTORY Social Security Numbers. The civil statutes enacted by  
11 Congress including the Social Security franchise in Title 42 are the source of our authority.

12 **YOUR ANSWER:**

13 Well then you are asking me to consent to participate in something that is clearly illegal and which I also have no delegated  
14 authority to do from My God as His full-time trustee. In which case, I don't HAVE a STATUTORY Social Security Number  
15 since participation is clearly ILLEGAL. Please destroy any records that I am eligible and stop using it for PUBLIC purposes  
16 or civil enforcement purposes outside the government. This is clearly criminal identity theft, which I have already notified  
17 you of on IRS Form 14039. [See our Form #14.020]. Further, I as a "nonresident alien" not engaged in a "trade or business"  
18 who consents to NOTHING you offer me and elects NOTHING am excluded by law from the requirement to furnish a Social  
19 Security Number per 26 C.F.R. §301.6109-1(b). So why do you even need such a number under the circumstances?

20 **IRS AGENT QUESTION:**

21 That's ridiculous. Everyone HAS a STATUTORY SSN. How else are we going to manage our relationship with you without  
22 one?

23 **YOUR ANSWER:**

24 When are you going to get it through your thick skull that I don't WANT ANY COMMERCIAL RELATIONSHIP with you  
25 and simply want to be CIVILLY LEFT ALONE as justice itself requires. The fact that no one else realizes that or takes that  
26 approach and blindly uses SSNs to become government cattle on the government plantation doesn't mean I have to. Unlike  
27 the rest of the stupid cattle you "service" who volunteer to be cattle, I'm not your stupid whore who volunteers to work for  
28 free or donates my entire body to a public use without compensation. I as the exclusive and absolute owner of myself under  
29 the Thirteenth Amendment decide what my services to you or the use of my property are worth, not you, and they aren't free.  
30 The charge for my services to act as a federal "employee" or officer or trustee in possession of public property such as a  
31 STATUTORY SSN is documented in the following agreement:

<i>Injury Defense Franchise and Agreement</i> , Form #06.027 <a href="https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf">https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf</a>
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32 Will you agree in writing to the above agreement to act essentially as your federal coworker, because if you don't, then it's  
33 not MY number?

34 **IRS AGENT QUESTION:**

35 Don't play word games with me. It's YOUR number and we have a RIGHT to use it.

36 **YOUR ANSWER:**

Well good. Then if it's MY number and MY property, then I have EXCLUSIVE control and use over it and may LICENSE its use to you. That is what the word "property" implies. That means I, and not you, am the only one who may control or regulate its use under the following franchise:

*Injury Defense Franchise and Agreement*, Form #06.027

<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

If it's MY property as you indicate, then your job as an alleged "government" is to protect me from abuses of MY property. If you don't want to do that job, you're not really a government, but a de facto government. If you can control and penalize me for misusing YOUR procedures and forms, which are YOUR property, then I am EQUALLY entitled to penalize you for misusing MY property. I can't be free unless I'm at least equal to you, according to Supreme Court:

*No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government.*  
[*Gulf, C. & S. F. R. Co. v. Ellis*, [165 U.S. 150](#) (1897)]

Are you willing to sign an agreement in writing to pay for the beneficial use of what you call MY property such as the NON-STATUTORY SSN, because if you aren't, you are depriving me of exclusive use and control over MY property and depriving me of the equal right to prevent abuses of my property, my identity, and my life??

#### **IRS AGENT QUESTION:**

OK, well it's OUR number. Sorry for deceiving you. Can you give us OUR number that WE assigned to you?

#### **YOUR ANSWER:**

I can find no statutory proof that the STATUTORY SSN ALONE absent the "Social Security Number CARD" is your property. Please provide evidence of same. And if it IS in fact YOUR property or PUBLIC property, why do you LIE to me by calling it MY property and MY number?

If the STATUTORY SSN is PUBLIC or GOVERNMENT property, then you can't allow me to use it as a private person, which is what I am appearing here today as. You can't lawfully issue public property such as an SSN to a private person or allow them to use it for a private purpose. That's criminal embezzlement. Therefore, the only way that PUBLIC property such as what you allege is a STATUTORY SSN could have been assigned to me is if I'm acting as a "public officer" or federal employee at this moment, and I am NOT. I am here as a private person and not a public employee who retains ONLY constitutional and not STATUTORY protections. Therefore, it couldn't have been lawfully issued to me.

Keep this up, and I'm going to file a criminal complaint with the U.S. Attorney for embezzlement in violation of [18 U.S.C. §641](#) and impersonating a public officer in violation of [18 U.S.C. §912](#). I'm not here as a public officer and you are asking me to act like one without compensation that only I can determine and without demonstrated legal authority. Where is the compensation that I demand to act as a fiduciary and trustee over your STINKING number, which you claim is public property without proof? I remind you that the very purpose why governments are created is to PROTECT and maintain the separation between "public property" and "private property" in order to preserve my inalienable constitutional rights that you took an oath to support and defend. Why do you continue to insist on co-mingling and confusing them in order to STEAL my labor, property, and money without compensation in violation of the Fifth Amendment takings clause?

#### **IRS AGENT QUESTION:**

We have received third party reports relating to tax withholding or reporting that connect you to a STATUTORY SSN and indirectly, to a "trade or business" per 26 U.S.C. §6041(a). We therefore have reasonable cause to inquire of you about these reports and any possible income tax liability attached to the transactions they document.

#### **YOUR ANSWER:**

Third party information returns are classified by the courts as "lay legal opinions". That means none of the LABELS on the form can have any actionable effect and are therefore not necessarily statutory terms. 26 U.S.C. §6041(a) connects the FILER of the information return to a "trade or business" and a public office under 26 U.S.C. §7701(a)(26), and NOT the TARGET

of the report. These reports also do NOT authorize the FILER to convert PRIVATE property to PUBLIC property and a PUBLIC office without the consent of the ABSOLUTE owner, which is me. Further, even the FILER is not lawfully engaged in a "trade or business" and public office as someone who was never lawfully appointed or elected to a public office and is not serving in the District of Columbia as required by 4 U.S.C. §72. So these reports are hereby declared to be false and also possibly FRAUDULENT under penalty of perjury. See:

Correcting Erroneous Information Returns, Form #04.001

<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>

The 1040NR return acknowledges that these information return reports do NOT necessarily connect me to such a public office by calling the earnings on the return "EFFECTIVELY connected" rather than merely "ACTUALLY connected". If I enter the amounts reported on these false information returns onto the 1040NR return, I am "in effect" and "effectively" donating the PRIVATE property they describe to a PUBLIC use, a PUBLIC purpose, and a PUBLIC office and thus subjecting them to income taxation and governmental control. I DO NOT consent to do that because all my earnings are EXCLUDED rather than EXEMPT from taxation as a nonresident alien not engaged in a "trade or business"/public office and whose earnings do not originate from the statutory geographical "United States" under 26 U.S.C. §871. See:

Excluded Earnings and People, Form #14.019

<https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf>

I don't need your stinking exemptions or deductions on the 1040NR form if all my earnings are lawfully excluded under:

1. Earnings originate from outside:
  - 1.1. The STATUTORY "United States\*\*" as defined in 26 U.S.C. §7701(a)(9) and (a)(10) (federal zone) and
  - 1.2. 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.
2. 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:
  - 2.1. 26 C.F.R. §31.3401(a)(6)-1(b) in the case of income tax.
  - 2.2. 26 C.F.R. §31.3121(b)-3(c)(1) in the case of Social Security.
3. Expressly EXCLUDED rather than EXEMPTED from income tax reporting under:
  - 3.1. 26 C.F.R. §1.1441-1(b)(5)(i).
  - 3.2. 26 C.F.R. §1.1441-1(e)(1)(ii)(A)(1).
  - 3.3. 26 C.F.R. §1.6041-4(a)(1).
4. 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.

My earnings are excluded, by the way, because they are PRIVATE and the owner who is me never consented to convert them to PUBLIC. Stop engaging in sophistry to rope me into your servitude and pay money I don't owe. This is despicable!

#### **IRS AGENT QUESTION:**

Even if your participation in Social Security is illegal, everyone still uses Social Security Numbers at least for financial, banking, or lending purposes. If your participation is illegal, then how can you bank or get a loan?

#### **YOUR ANSWER:**

Your question presupposes that my activities in getting a loan or opening a financial account are PUBLIC activities using PUBLIC property and that I am therefore subject to taxation and regulation in doing so. I and not you get to decide when I am acting in a PRIVATE or PUBLIC capacity and to define the meaning of all terms that affect the enjoyment of my ABSOLUTELY OWNED PRIVATE PROPERTY and LABOR. YOU have NO AUTHORITY to write definitions affecting property that you have no ownership interest in, because doing so would be an interference with the absolute control over said property and therefore for a THEFT of property. I use ownership and control synonymously here. You even admit in



1 IRM 4.10.7.2.8 that no one should trust any of your forms, which means no one should trust the WORDS or LABELS on the  
2 forms either, including but not limited to “Social Security Number”, “Taxpayer”, etc. If the forms and the labels on the forms  
3 are not ACTIONABLE or even factual, then my writing on the form even under penalty of perjury doesn’t make them  
4 actionable either or connect them to a civil statutory context unless I expressly do so myself, which I DO NOT.

5 We have already established that the NUMBER is NOT public property under 20 C.F.R. §422.103(d), and that only the  
6 CARD is PUBLIC property. You have also essentially admitted that the NUMBER is MY absolutely owned property and  
7 therefore not YOURS or the GOVERNMENT’S or PUBLIC property by calling it “YOUR Social Security Number”. And  
8 if it is “MY ABSOLUTELY OWNED PROPERTY” as you call it, then I have the right as the only lawful owner to control  
9 ANY and ALL commercial uses of it by ANYONE and EVERYONE, including banks or lenders and even YOU and every  
10 government. I exercise that control by specifying all the definitions affecting its use and the CONTEXT of those definitions:  
11 PUBLIC or PRIVATE. If I don’t have a right to control my identity, my reputation, and the commercial use of information  
12 about me that might damage me through no act of my own, then you can turn the SSN into a vehicle for criminal identity  
13 theft. That appears to be what you are doing here and now. I remind you that you appear to be using this proceeding to IN  
14 FACT engage in criminal identity theft, and that you are trying to get my permission to allow you to abuse aspects of my  
15 identity and reputation for an unauthorized commercial use and for ILLEGAL tax enforcement purposes. By “illegal” I mean  
16 NON-CONSENSUAL purposes.

17 Calling myself a CIVIL STATUTORY “taxpayer”, “person”, “citizen”, or “resident” are methods of manifesting consent to  
18 privileges and taxation, but I don’t claim the “benefit” of ANY connection to ANY CIVIL statutory status within any  
19 government law or franchise, or a connection to any aspect of my identity to the CIVIL statutory protection of any  
20 government. The authority to do this is my First Amendment right to NOT civilly or legally associate and my right to NOT  
21 contract with you. Thus, I am exclusively PRIVATE in the context of this interaction, and you must leave me alone in the  
22 interests of JUSTICE, which is legally defined as “the right to be left alone”. Since it costs you NOTHING to simply LEAVE  
23 ME ALONE, then you can’t claim I owe you anything for it or that it is a privilege that I have to pay for in the form of  
24 “taxes”. YES, a “taxpayer” is someone subject to a tax, but the decision to BECOME a “taxpayer” is voluntary. This is  
25 proven by:

- 26 1. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002;  
27 <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>.
- 28 2. *How American Nationals Volunteer to Pay Income Tax*, Form #08.024  
29 <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

30 Either I own my life and am in charge of it and everything that affects it through my own actions, or I’m a slave and a peon  
31 and you are a tyrant. It can’t be both. Welcome to The Matrix, Neo.

### 32 **IRS AGENT QUESTION:**

33 Do we have permission to use YOUR number as private property for a commercial use to tax you with your permission?

### 34 **YOUR ANSWER:**

35 Absolutely not! My God forbids me to act as a Buyer or user of government property or services of any king. Violating that  
36 edict constitutes treason and comes the most heinous curse in the Holy Bible in Deuteronomy 28:43-51. If you really are a  
37 legitimate government, you will do your ONLY real job of protecting private property, leaving it and me alone. The  
38 government’s only job according to the Declaration of Independence is to protect PRIVATE property. The first step in  
39 delivering that PRIVATE property protection is to keep the property from being converted from PRIVATE to PUBLIC  
40 property or governmental control without the consent of the owner. It is your MAIN JOB to keep PUBLIC and PRIVATE  
41 separate at all times. See: *Separation Between Public and Private Course*, Form #12.025;  
42 <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf> . If you won’t do YOUR ONLY job of maintaining that separation,  
43 then why the HELL would I want to hire you as a security guard to protect my PRIVATE property from anyone ELSE’s  
44 theft? I remind you that income taxation is the institutionalized process of converting PRIVATE to PUBLIC in order to fund  
45 the government. That conversion MUST be consensual or we are all SLAVES and PEONS in violation of the Thirteenth  
46 Amendment. It is an oxymoron to implement tax SLAVERY to pay for FREEDOM from slavery. Are you crazy? What  
47 have you been smoking?

I don't want your CIVIL statutory protection and I have the right to reject its benefits in favor of the common law or private contracts. At the same time, I'm NOT saying you don't deserve to be paid for the protection you provide in the form of the criminal law, the common law, or the military. It would be irresponsible of me to object to NOT paying for that. A workman is always worthy of his hire, according to the Bible. HOWEVER, I must have the discretion to decide WHAT I want to hire you to protect at least in a CIVIL statutory context. If I don't have that degree of discretion and autonomy, then I'm a slave and government chattel. The scenario where I do have that protection I identify as "natural law". For a definition of "natural law", see:

Disclaimer, Section 4.31: Natural law  
<https://sedm.org/disclaimer.htm#4.31. Natural law>

Usually, after the above interchange, the IRS agent will realize he is digging a DEEP hole for himself and will abruptly end that sort of inquiry, and many times will also end his collection efforts. When you get him to admit on the record that he is committing crimes, he no longer has a plausible deniability defense if he ends up in front of a jury.

## 13.2 What is "Property"?

Property is legally defined as follows:

**Property.** That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. *Fulton Light, Heat & Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.

The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong. *Labberton v. General Cas. Co. of America*, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.

Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. *Davis v. Davis*. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. *Hoffmann v. Kinealy, Mo.*, 389 S.W.2d. 745, 752.

Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission*, 230 Or. 439, 370 P.2d. 694, 697.

Goodwill is property, *Howell v. Bowden*, TexCiv. App.. 368 S.W.2d. 842, &18; as is an insurance policy and rights incident thereto, including a right to the proceeds, *Harris v. Harris*, 83 N.M. 441,493 P.2d. 407, 408.

Criminal code. "Property" means anything of value. including real estate, tangible and intangible personal property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See also Property of another, infra. Dusts. Under definition in Restatement, Second, Trusts, Q 2(c), it denotes interest in things and not the things themselves.  
[Black's Law Dictionary, Fifth Edition, p. 1095]

Keep in mind the following critical facts about "property" as legally defined:

1. The essence of the "property" right, also called "ownership", is the RIGHT TO EXCLUDE others from using or benefitting from the use of the property.

"We have repeatedly held that, as to property reserved by its owner for private use, 'the right to exclude [others is] one of the most essential sticks in the bundle of rights that are commonly characterized as property.' "

Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982), quoting Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979). “  
[Nollan v. California Coastal Comm’n, 483 U.S. 825 (1987)]

“In this case, we hold that the “right to exclude,” so universally held to be a fundamental element of the property right,<sup>[11]</sup> falls within this category of interests that the Government cannot take without compensation.”  
[Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

[11] See, e. g., United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, “[a]n essential element of individual property is the legal right to exclude others from enjoying it.” International News Service v. Associated Press, 248 U.S. 215, 250 (1918) (dissenting opinion).

2. It’s NOT your property if you can’t exclude EVERYONE, including the GOVERNMENT from using, benefitting from the use, or taxing the specific property.
3. All constitutional rights and statutory privileges are property.
4. Anything that conveys a right or privilege is property.
5. Contracts convey rights or privileges and are therefore property.
6. All franchises are contracts between the grantor and the grantee and therefore property.

### **13.3 “Public” v. “Private” property ownership**

Next, we would like to compare the two types of property: Public v. Private. There are two types of ownership of “property”: Absolute and Qualified. The following definition describes and compares these two types of ownership:

*Ownership. Collection of rights to use and enjoy property, including right to transmit it to others. Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673. The complete dominion, title, or proprietary right in a thing or claim. The entirety of the powers of use and disposal allowed by law.*

*The right of one or more persons to possess and use a thing to the exclusion of others. The right by which a thing belongs to someone in particular, to the exclusion of all other persons. The exclusive right of possession, enjoyment, and disposal; involving as an essential attribute the right to control, handle, and dispose.*

**Ownership of property is either absolute or qualified. The ownership of property is absolute when a single person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject only to general laws. The ownership is qualified when it is shared with one or more persons, when the time of enjoyment is deferred or limited, or when the use is restricted. Calif. Civil Code, §§678-680.**

*There may be ownership of all inanimate things which are capable of appropriation or of manual delivery; of all domestic animals; of all obligations; of such products of labor or skill as the composition of an author, the goodwill of a business, trademarks and signs, and of rights created or granted by statute. Calif. Civil Code, §655.*

*In connection with burglary, “ownership” means any possession which is rightful as against the burglar.*

*See also Equitable ownership; Exclusive ownership; Hold; Incident of ownership; Interest; Interval ownership; Ostensible ownership; Owner; Possession; Title.*  
[Black’s Law Dictionary, Sixth Edition, p. 1106]

Participation in franchises causes PRIVATE property to transmute into PUBLIC property. Below is a table comparing these two great classes of property and the legal aspects of their status.

**Table 3: Public v. Private Property**

#	Characteristic	Public	Private
1	Authority for ownership comes from	Grantor/ creator of franchise	God/natural law
2	Type of ownership	Qualified	Absolute

#	Characteristic	Public	Private
3	Law protecting ownership	Statutory franchises	Bill of Rights (First Ten Amendments to the U.S. Constitution)
4	Owner is	The public as LEGAL owner and the human being as EQUITABLE owner	A single person as LEGAL owner
5	Ownership is a	Privilege/franchise	Right
6	Courts protecting ownership	Franchise court (Article 4 of the USA Constitution)	Constitutional court
7	Subject to taxation?	Yes	No (you have the right EXCLUDE government from using or benefitting from it)
8	Title held by	Statutory citizen (Statutory citizens are public officers)	Constitutional citizen (Constitutional citizens are human beings and may NOT be public officers)
9	Character of YOUR/HUMAN title	Equitable	Legal
10	Conversion to opposite type of property by	1. Removing government identifying number. 2. Donation.	1. Associating with government identifying number. <sup>79</sup> 2. Donation. 3. Eminent domain (with compensation). 4. THEFT (Internal Revenue Service).

Private and Public property MUST, at all times, remain completely separate from each other. If in fact rights are UNALIENABLE as declared in the Declaration of Independence, then you aren't allowed legally to consent to donate them to any government. Hence, they must remain private. You can't delegate that authority to anyone else either, because you can't delegate what you don't have:

*"Derativa potestas non potest esse major primitiva.  
The power which is derived cannot be greater than that from which it is derived."*

*"Nemo plus juris ad alienum transfere potest, quam ispe habent.  
One cannot transfer to another a right which he has not. Dig. 50, 17, 54; 10 Pet. 161, 175."  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

For a fascinating and powerful presentation showing why private and public are separate, how to keep them that way, and how governments illegally try to convert PRIVATE to PUBLIC in order to STEAL from you, see:

[Separation Between Public and Private Course](http://sedm.org/Forms/FormIndex.htm), Form #12.025  
<http://sedm.org/Forms/FormIndex.htm>

### **13.4 The purpose and foundation of de jure government: Protection of EXCLUSIVELY PRIVATE rights**

The main purpose for which all governments are established is the protection of EXCLUSIVELY PRIVATE rights and property. This purpose is the foundation of all the just authority of any government as held by the Declaration of Independence:

*"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--**That to secure***

<sup>79</sup> See: [About SSNs and TINs on Government Forms and Correspondence](#), Form #05.012.

these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -"  
[Declaration of Independence, 1776]

The fiduciary duty that a public officer who works for the government has is founded upon the requirement to protect PRIVATE property.

*"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."<sup>80</sup> 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.<sup>81</sup> That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.<sup>82</sup> and owes a fiduciary duty to the public.<sup>83</sup> It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.<sup>84</sup> 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.<sup>85</sup>"*  
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

The VERY FIRST step that any lawful de jure government must take in protecting PRIVATE property and PRIVATE rights is to protect it from being converted to PUBLIC/GOVERNMENT property. After all: If the people you hire to protect you won't even do the job of protecting you from THEM, why should you hire them to protect you from ANYONE ELSE?

The U.S. Supreme Court has also affirmed that the protection of PRIVATE rights and PRIVATE property is "the foundation of the government" when it held the following. The case below was a challenge to the constitutionality of the first national income tax, and the U.S. government rightfully lost that challenge:

*"Here I close my opinion. I could not say less in view of questions of such gravity that they go down to the very foundations of the government. If the provisions of the Constitution can be set aside by an act of Congress, where is the course of usurpation to end?"*

*The present assault upon capital [THEFT! and WEALTH TRANSFER by unconstitutional CONVERSION of PRIVATE property to PUBLIC property] is but the beginning. It will be but the stepping stone to others larger and more sweeping, until our political contest will become war of the poor against the rich; a war of growing intensity and bitterness."*  
[Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895), hearing the case against the first income tax passed by Congress that included people in states of the Union. They declared that first income tax UNCONSTITUTIONAL, by the way]

In the above landmark case, the lawyer for the petitioner, Mr. Choate, even referred to the income tax as COMMUNISM, and he was obviously right! Why? Because communism like socialism operates upon the following political premises:

1. All property is PUBLIC property and there IS no PRIVATE property.
2. The government owns and/or controls all property and said property is LOANED to the people.

<sup>80</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>81</sup> 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.

<sup>82</sup> 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.

<sup>83</sup> 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).

<sup>84</sup> 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.

<sup>85</sup> 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).



3. The government and/or the collective has rights superior to those of the individual. There is and can be NO equality or equal protection under the law without the right of PRIVATE property. In that sense, the government or the “state” is a pagan idol with “supernatural powers” because human beings are “natural” and they are inferior to the collective.
4. Control is synonymous with ownership. If the government CONTROLS the property but the citizen “owns” it, then:
- 4.1. The REAL owner is the government.
  - 4.2. The ownership of the property is QUALIFIED rather than ABSOLUTE.
  - 4.3. The person holding the property is a mere CUSTODIAN over GOVERNMENT property and has EQUITABLE rather than LEGAL ownership. Hence, their name in combination with the Social Security Number constitutes a PUBLIC office synonymous with the government itself.
5. Everyone in temporary use of said property is an officer and agent of the state. A “public officer”, after all, is someone who is in charge of the PROPERTY of the public. It is otherwise a crime to use public property for a PRIVATE use or benefit. That crime is called theft or conversion:

*“Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public,** or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.  
[Black’s Law Dictionary, Fourth Edition, p. 1235]*

Look at some of the planks of the Communist Manifesto, Karl Marx and confirm the above for yourself:

1. Abolition of property in land and application of all rents of land to public purposes.
  2. A heavy progressive or graduated income tax.
- [ . . . ]  
[Wikipedia on “The Communist Manifesto”, 12-27-2011; SOURCE:  
[http://en.wikipedia.org/wiki/The\\_Communist\\_Manifesto](http://en.wikipedia.org/wiki/The_Communist_Manifesto)]

The legal definition of “property” confirms that one who OWNS a thing has the EXCLUSIVE right to use and dispose of and CONTROL the use of his or her or its property and ALL the fruits and “benefits” associated with the use of such property . The implication is that you as the PRIVATE owner have a right to EXCLUDE ALL OTHERS including all governments from using, benefitting from, or controlling your property. Governments, after all, are simply legal “persons” and the constitution guarantees that ALL “persons” are equal. If your neighbor can’t benefit from your property without your consent, then neither can any so-called “government”.

***Property.** That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.*

*The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong. Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.*

*Property embraces everything which is or may be the subject of ownership, whether a legal ownership. or whether beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.*

Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission*, 230 Or. 439, 370 P.2d. 694, 697.

[...]

[*Black's Law Dictionary, Fifth Edition, p. 1095*]

In a lawful de jure government under our constitution:

1. All "persons" are absolutely equal under the law. No government can have any more rights than a single human being, no matter how many people make up that government. If your neighbor can't take your property without your consent, then neither can the government. The only exception to this requirement of equality is that artificial persons do not have constitutional rights, but only such "privileges" as statutory law grants them. See:

*Requirement for Equal Protection and Equal Treatment*, Form #05.033  
<http://sedm.org/Forms/FormIndex.htm>

2. All property is CONCLUSIVELY presumed to be EXCLUSIVELY PRIVATE until the GOVERNMENT meets the burden of proof on the record of the legal proceeding that you EXPRESSLY consented IN WRITING to donate the property or use of the property to the PUBLIC:

*"Men are endowed by their Creator with certain unalienable rights, - 'life, liberty, and the pursuit of happiness;' and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public "benefit"]; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation."*

[*Budd v. People of State of New York*, [143 U.S. 517](#) (1892)]

3. You have to knowingly and intentionally DONATE your PRIVATE property to a public use and a PUBLIC purpose before the government can lawfully REGULATE its use. In other words, you have to at least SHARE your ownership of otherwise private property with the government and become an EQUITABLE rather than ABSOLUTE owner of the property before they can acquire the right to regulate its use or impose obligations or duties upon its original owner.
4. That donation ordinarily occurs by applying for and/or using a license in connection with the use of SPECIFIC otherwise PRIVATE property.
5. The process of applying for or using a license and thereby converting PRIVATE into PUBLIC cannot be compelled. If it is, the constitutional violation is called "eminent domain" without compensation or STEALING, in violation of the Fifth Amendment takings clause.
6. You have a PUBLIC persona (office) and a PRIVATE persona (human) at all times.
  - 6.1. That which you VOLUNTARILY attach a government license number to, such as a Social Security Number or Taxpayer Identification Number, becomes PRIVATE property donated to a public use to procure the benefits of a PUBLIC franchise. That property, in turn, is effectively OWNED by the government grantor of your public persona and the public office it represents.
  - 6.2. If you were compelled to use a government license number, such as an SSN or TIN, then a theft and taking without compensation has occurred, because all property associated with such numbers was unlawfully converted and STOLEN.
7. If the right to contract of the parties conducting any business transaction has any meaning at all, it implies the right to EXCLUDE the government from participation in their relationship.
  - 7.1. You can write the contract such that neither party may use or invoke a license number, or complain to a licensing board, about the transaction, and thus the government is CONTRACTED OUT of the otherwise PRIVATE relationship. Consequently, the transaction becomes EXCLUSIVELY PRIVATE and government may not tax or regulate or arbitrate the relationship in any way under the terms of the license franchise.
  - 7.2. Every consumer of your services has a right to do business with those who are unlicensed. This right is a natural consequence of the right to CONTRACT and NOT CONTRACT. The thing they are NOT contracting with is the GOVERNMENT, and the thing they are not contracting FOR is STATUTORY/FRANCHISE "protection". Therefore, even those who have applied for government license numbers are NOT obligated to use them in connection with any specific transaction and may not have their licenses suspended or revoked for failure or refusal to use them for a specific transaction.

8. If the government invades the commercial relationship between you and those you do business with by forcing either party to use or invoke the license number or pursue remedies or “benefits” under the license, they are:
- 8.1. Interfering with your UNALIENABLE right to contract.
  - 8.2. Compelling you to donate EXCLUSIVELY PRIVATE property to a PUBLIC use.
  - 8.3. Exercising unconstitutional eminent domain over your otherwise PRIVATE property.
  - 8.4. Compelling you to accept a public “benefit”, where the “protection” afforded by the license is the “benefit”.

The above requirements of the USA Constitution are circumvented with nothing more than the simple PRESUMPTION, usually on the part of the IRS and corrupted judges who want to STEAL from you, that the GOVERNMENT owns it and that you have to prove that they CONSENTED to let you keep the fruits of it. They can’t and never have proven that they have such a right, and all such presumptions are a violation of due process of law.

(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] [Federal Civil Trials and Evidence, Rutter Group, 2006, paragraph 8:4993, p. 8K-34]*

In order to unconstitutionally and TREASONOUSLY circumvent the above limitation on their right to presume, corrupt governments and government actors will play “word games” with citizenship and key definitions in the ENCRYPTED “code” in order to KIDNAP your legal identity and place it OUTSIDE the above protections of the constitution by:

1. PRESUMING that you are a public officer and therefore, that everything held in your name is PUBLIC property of the GOVERNMENT and not YOUR PRIVATE PROPERTY. See:

Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008  
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

2. Abusing fraudulent information returns to criminally and unlawfully “elect” you into public offices in the government:

Correcting Erroneous Information Returns, Form #04.001  
DIRECT LINK: <http://sedm.org/Forms/04-Tax/CorrErrInfoRtns/CorrErrInfoRtns.pdf>  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

3. PRESUMING that because you did not rebut evidence connecting you to a public office, then you CONSENT to occupy the office.

4. PRESUMING that ALL of the four contexts for "United States" are equivalent.

5. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They are NOT. A CONSTITUTIONAL citizen is a "non-resident " under federal civil law and NOT a STATUTORY "national and citizen of the United States\*\* at birth" per 8 U.S.C. §1401. See the document below:

Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006  
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

6. PRESUMING that "nationality" and "domicile" are equivalent. They are NOT. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002  
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Domicile.pdf>  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

7. Using the word "citizenship" in place of "nationality" OR "domicile", and refusing to disclose WHICH of the two they mean in EVERY context.

8. Confusing the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance, asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.

9. Confusing the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can have only one "domicile" but many "residences" and BOTH require your consent. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002  
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Domicile.pdf>  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

10. Adding things or classes of things to the meaning of statutory terms that do not EXPRESSLY appear in their definitions, in violation of the rules of statutory construction. See:

Legal Deception, Propaganda, and Fraud, Form #05.014  
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

11. Refusing to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes PUBLIC POLICY for the written law.

12. Publishing deceptive government publications that are in deliberate conflict with what the statutes define "United States" as and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#) and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007  
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

This kind of arbitrary discretion is PROHIBITED by the Constitution, as held by the U.S. Supreme Court:

*"When we consider the nature and the 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.**"*  
[Yick Wo v. Hopkins, [118 U.S. 356, 369](#), 6 S.Sup.Ct. 1064, 1071]

Thomas Jefferson, our most revered founding father, precisely predicted the above abuses when he astutely said:

*"It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our Federal Government is in the constitution of the Federal Judiciary--an irresponsible body (for impeachment is scarcely a scare-crow), **working like gravity by night and by day, gaining a little today and a little tomorrow, and advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the States and the government be consolidated into one. To this I am opposed.**"*  
[Thomas Jefferson to Charles Hammond, 1821. ME 15:331]

*"Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them, to throw an anchor ahead and grapple further hold for future advances of power. **They are then in fact the corps of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate all power in the hands of that government in which they have so important a freehold estate.**"*  
[Thomas Jefferson: Autobiography, 1821. ME 1:121]

*"The judiciary of the United States is the subtle corps of sappers and miners constantly working under ground to undermine the foundations of our confederated fabric. They are construing our Constitution from a co-ordination of a general and special government to a general and supreme one alone. **This will lay all things at their feet, and they are too well versed in English law to forget the maxim, 'boni judicis est ampliari jurisdictionem.'**"*  
[Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297]

*"**When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the center of all power, it will render powerless the checks provided of one government on another and will become as venal and oppressive as the government from which we separated.**"*  
[Thomas Jefferson to Charles Hammond, 1821. ME 15:332]

*"What an augmentation of the field for jobbing, speculating, plundering, office-building [["trade or business" scam](#)] and office-hunting would be produced by an assumption [[PRESUMPTION](#)] of all the State powers into the hands of the General Government!"*  
[Thomas Jefferson to Gideon Granger, 1800. ME 10:168]

The key to preventing the unconstitutional abuse of presumption by the corrupted judiciary and IRS to STEAL from people is to completely understand the content of the following memorandum of law and consistently apply it in every interaction with the government:

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

It ought to be very obvious to the reader that:

1. The rules for converting PRIVATE property to PUBLIC property ought to be consistently, completely, clearly, and unambiguously defined by every government officer you come in contact with, and ESPECIALLY in court. These rules ought to be DEMANDED to be declared EVEN BEFORE you enter a plea in a criminal case.
2. If the government asserts any right over your PRIVATE property, they are PRESUMING they are the LEGAL owner and relegating you to EQUITABLE ownership. This presumption should be forcefully challenged.
3. If they won't expressly define the rules, or try to cloud the rules for converting PRIVATE property to PUBLIC property, then they are:
  - 3.1. Defeating the very purpose for which they were established as a "government". Hence, they are not a true "government" but a de facto private corporation PRETENDING to be a "government", which is a CRIME under 18 U.S.C. §912.
  - 3.2. Exercising unconstitutional eminent domain over private property without the consent of the owner and without compensation.
  - 3.3. Trying to STEAL from you.
  - 3.4. Violating their fiduciary duty to the public.

### 13.5 The Right to be left alone

The purpose of the Constitution of the United States of America is to confer the "right to be left alone", which is the essence of being sovereign:

*"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)]

The legal definition of "justice" confirms that its purpose is to protect your right to be "left alone":

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 Bible also states the foundation of justice by saying:

*"Do not strive with [or try to regulate or control or enslave] a man without cause, if he has done you no harm."*  
[Prov. 3:30, Bible, NKJV]

And finally, Thomas Jefferson agreed with the above by defining "justice" as follows in his First Inaugural Address:

*"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities."*  
[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]



Therefore, the word “injustice” means interference with the equal rights of others absent their consent and which constitutes an injury NOT as any law defines it, but as the PERSON who is injured defines it. Under this conception of “justice”, anything done with your consent cannot be classified as “injustice” or an injury.

Those who are “private persons” fit in the category of people who must be left alone as a matter of law:

*"There is a clear distinction in this particular case between an individual and a corporation, and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the State. The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights."*  
[Hale v. Henkel, [201 U.S. 43](#), 74 (1906)]

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[Internal Revenue Manual \(I.R.M.\), Section 5.14.10.2 \(09-30-2004\)](#)  
Payroll Deduction Agreements

**2. Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.  
[SOURCE: <http://sedm.org/Exhibits/EX05.043.pdf>]

The U.S. Supreme Court has also held that the ability to regulate what it calls “private conduct” is repugnant to the constitution. It is the differentiation between PRIVATE rights and PUBLIC rights, in fact, that forms the basis for enforcing your right to be left alone:

*"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States v. Reese, [92 U.S. 214, 218](#) (1876); United States v. Harris, [106 U.S. 629, 639](#) (1883); James v. Bowman, [190 U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, [379 U.S. 241](#) (1964); United States v. Guest, [383 U.S. 745](#) (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."*  
[City of Boerne v. Flores, Archbishop of San Antonio, [521 U.S. 507](#) (1997)]

Only by taking on a “public character” or engaging in “public conduct” rather than a “private” character may our actions become the proper or lawful subject of federal or state legislation or regulation.

**"One great object of the Constitution is to permit citizens to structure their private relations as they choose subject only to the constraints of statutory or decisional law."** [500 U.S. 614, 620]

**To implement these principles, courts must consider from time to time where the governmental sphere [e.g. "public purpose" and "public office"] ends and the private sphere begins. Although the conduct of private parties lies beyond the Constitution's scope in most instances, governmental authority may dominate an activity to such an extent that its participants must be deemed to act with the authority of the government and, as a result, be subject to constitutional constraints.** This is the jurisprudence of state action, which explores the "essential dichotomy" between the private sphere and the public sphere, with all its attendant constitutional obligations. Moose Lodge, supra, at 172. "

[ . . . ]

Given that the statutory authorization for the challenges exercised in this case is clear, the remainder of our state action analysis centers around the second part of the Lugar test, whether a private litigant, in all fairness, must be deemed a government actor in the use of peremptory challenges. Although we have recognized that this aspect of the analysis is often a fact-bound inquiry, see Lugar, supra, 457 U.S. at 939, our cases disclose certain principles of general application. **Our precedents establish that, in determining whether a particular action or course of conduct is governmental in character, it is relevant to examine the following: the extent to which the actor relies on governmental assistance and benefits, see Tulsa Professional Collection Services, Inc. v. Pope, [485 U.S. 478](#) (1988); Burton v. Wilmington Parking Authority, [365 U.S. 715](#) (1961); whether the actor is performing a traditional governmental function, see Terry v. Adams, [345 U.S. 461](#) (1953); Marsh v. Alabama, [326 U.S. 501](#) (1946); cf. San Francisco Arts & Athletics, Inc. v. United States Olympic [\[500 U.S. 614, 622\]](#)**

*Committee, 483 U.S. 522, 544 -545 (1987); and whether the injury caused is aggravated in a unique way by the incidents of governmental authority, see Shelley v. Kraemer, 334 U.S. 1 (1948). Based on our application of these three principles to the circumstances here, we hold that the exercise of peremptory challenges by the defendant in the District Court was pursuant to a course of state action.*  
*[Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991)]*

The phrase “subject only to the constraints of statutory or decisional law” refers ONLY to statutes or court decisions that pertain to licensed or privileged activities or franchises, all of which:

1. Cause the licensee or franchisee to represent a “public office” and work for the government.
2. Cause the licensee or franchisee to act in a representative capacity as an officer of the government, which is a federal corporation and therefore he or she becomes an “officer or employee of a corporation” acting in a representative capacity. See 26 U.S.C. §6671(b) and 26 U.S.C. §7434, which both define a “person” within the I.R.C. criminal and penalty provisions as an officer or employee of a corporation.
3. Change the effective domicile of the “office” or “public office” of the licensee or franchisee to federal territory pursuant to Federal Rule of Civil Procedure 17(b), 26 U.S.C. §7701(a)(39), and 26 U.S.C. §7408(d).

**IV. PARTIES > Rule 17.**

*(b) Capacity to Sue or be Sued.*

*Capacity to sue or be sued is determined as follows:*

*(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;*

***(2) for a corporation [or the officers or “public officers” of the corporation], by the law under which it was organized; and***

*(3) for all other parties, by the law of the state where the court is located, except that:*

*(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and*

*(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.*

4. Create a “res” or “office” which is the subject of federal legislation and a “person” or “individual” within federal statutes. For instance, the definition of “individual” within 5 U.S.C. §552a(a)(2) reveals that it is a government employee with a domicile in the statutory “United States”, which is federal territory. Notice that the statute below is in Title 5, which is “Government Organization and Employees”, and that “citizens and residents of the United States” share in common a legal domicile on federal territory. An “individual” is an officer of the government, and not a natural man or woman. The office is the “individual”, and not the man or woman who fills it:

**TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a**  
**§ 552a. Records maintained on individuals**

*(a) Definitions.— For purposes of this section—*

*(2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence;*

If you don’t maintain a domicile on federal territory, which is called the “United States” in the U.S. Code, or you don’t work for the government by participating in its franchises, then the government has NO AUTHORITY to even keep records on you under the authority of the Privacy Act and you would be committing perjury under penalty of perjury to call yourself an “individual” on a government form. Why? Because you are the sovereign and the sovereign is not the subject of the law, but the author of the law!

*“Since in common usage, the term person does not include the sovereign, statutes not employing the phrase are ordinarily construed to exclude it.”*  
*[United States v. Cooper Corporation, 312 U.S. 600 (1941)]*

*“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.”*  
*[Juilliard v. Greenman, 110 U.S. 421 (1884)]*

*“Sovereignty itself is, of course, not subject to law for it is the author and source of law;”*

[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

*“Under our form of government, the legislature is NOT supreme. It is only one of the organs of that ABSOLUTE SOVEREIGNTY which resides in the whole body of the PEOPLE; like other bodies of the government, it can only exercise such powers as have been delegated to it, and when it steps beyond that boundary, its acts.. are utterly VOID.”*

[Billings v. Hall, 7 CA. 1]

*“In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly acquired by force or fraud, or both...In America, however the case is widely different. Our government is founded upon compact. Sovereignty was, and is, in the people.”*

[The Betsy, 3 Dall 6]

In summary, the only way the government can control you through civil law is to connect you to public conduct or a “public office” within the government executed on federal territory. If they are asserting jurisdiction that you believe they don’t have, it is probably because:

1. You misrepresented your domicile as being on federal territory within the “United States” or the “State of \_\_\_” by declaring yourself to be either a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 or a statutory “resident” (alien) pursuant to 26 U.S.C. §7701(b)(1)(A). This made you subject to their laws and put you into a privileged state.
2. You filled out a government application for a franchise, which includes government benefits, professional licenses, driver’s licenses, marriage licenses, etc.
3. Someone else filed a document with the government which connected you to a franchise, even though you never consented to participate in the franchise. For instance, IRS information returns such as W-2, 1042S, 1098, and 1099 presumptively connect you to a “trade or business” in the U.S. government pursuant to 26 U.S.C. §6041. A “trade or business” is then defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. The only way to prevent this evidence from creating a liability under the franchise agreement provisions is to rebut it promptly. See:

Correcting Erroneous Information Returns, Form #04.001

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

### **13.6 The PUBLIC You (straw man) vs. the PRIVATE You (human)**

It is extremely important to know the difference between PRIVATE and PUBLIC “persons”, because we all have private and public identities. This division of our identities is recognized in the following maxim of law:

*Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.*

*When two rights [public right v. private right] concur in one person, it is the same as if they were two separate persons.* 4 Co. 118.

[Bouvier’s Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

The U.S. Supreme Court also recognizes the division of PUBLIC v. PRIVATE:

*“A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them.”*

[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]

*“All the powers of the government [[including ALL of its civil enforcement powers](#) against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.”*

[Osborn v. Bank of U.S., [22 U.S. 738](#) (1824)]

*“...we are of the opinion that there is a clear distinction in this particular between an [PRIVATE] individual and a [PUBLIC] corporation, and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the state. The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his*

property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights.

"Upon the other hand, the [PUBLIC] corporation is a creature of the state. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the laws of the state and the limitations of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its rights to [201 U.S. 43, 75] act as a corporation are only preserved to it so long as it obeys the laws of its creation. There is a reserved right in the legislature to investigate its contracts and find out whether it has exceeded its powers. It would be a strange anomaly to hold that a state, having chartered a corporation to make use of certain franchises, could not, in the exercise of its sovereignty, inquire how these franchises had been employed, and whether they had been abused, and demand the production of the corporate books and papers for that purpose. The defense amounts to this: That an officer of a corporation which is charged with a criminal violation of the statute, may plead the criminality of such corporation as a refusal to produce its books. To state this proposition is to answer it. While an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute, it does not follow that a corporation, vested with special privileges and franchises, may refuse to show its hand when charged with an abuse of such privileges. "  
[Hale v. Henkel, 201 U.S. 43 (1906)]

The next time you are in court as a PRIVATE person, here are some questions for the next jury, judge, or government prosecutor trying to enforce a civil obligation upon you as a PRESUMED public officer called a "citizen", "resident", "person", or "taxpayer":

1. How do you, a PRIVATE human, "OBEY" a law without "EXECUTING" it? We'll give you a hint: It CAN'T BE DONE!
2. What "public office" or franchise does the government claim to have "created" and therefore have the right to control in the context of my otherwise exclusively PRIVATE property and PRIVATE rights under the Constitution?
3. Who is the "customer" in the context of the IRS: The STATUTORY "taxpayer" public office or the PRIVATE human filling the office?
4. Who gets to define what a "benefit" is in the context of "customers"? Isn't it the human volunteering to be surety for the "taxpayer" office and not the government grantor of the public office franchise?
5. What if I as the human compelled to become surety for the office define that compulsion as an INJURY rather than a BENEFIT? Does that "end the privilege" and the jurisdiction to tax and regulate?
6. Isn't a judge compelling you to violate your religious beliefs by compelling you to serve in a public office or accept the DUTIES of the office? Isn't this a violation of the First Commandment NOT to serve "other gods", which can and does mean civil rulers or governments?

But the thing displeased Samuel when they said, "Give us a king to judge us." So Samuel prayed to the Lord. And the Lord said to Samuel, "Heed the voice of the people in all that they say to you; for they have rejected Me [God], that I should not reign over them. According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods [Kings, in this case]—so they are doing to you also [government becoming idolatry]. Now therefore, heed their voice. However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over them."  
[1 Sam. 8:6-9, Bible, NKJV]

7. How can one UNILATERALLY ELECT themselves into public office by filling out a government form? The form isn't even signed by anyone in the government, such as a tax form or social security application, and therefore couldn't POSSIBLY be a valid contract anyway? Isn't this a FRAUD upon the United States and criminal bribery, using illegal "withholdings" to bribe someone to TREAT you as a public officer? See 18 U.S.C. §211.
8. How can a judge enforce civil statutory law that only applies to public officers without requiring proof on the record that you are CONSENSUALLY and LAWFULLY engaged in a public office? In other words, that you waived sovereign immunity by entering into a contract with the government.

"It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one man, by his own act [CONSENT], renders himself amenable to a particular jurisdiction, shall another man, who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial authorities of the State and the general government. Anything which can prevent a Federal Officer from the punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt, as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, considering the

constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases cease to occur. A mere fiction, that the defendant is in the custody of the marshal, has rendered the jurisdiction of the King's Bench universal in all personal actions."

[United States v. Worrall, 2 U.S. 384 (1798)]

SOURCE: [http://scholar.google.com/scholar\\_case?case=3339893669697439168/](http://scholar.google.com/scholar_case?case=3339893669697439168/)

9. Isn't this involuntary servitude in violation of the Thirteenth Amendment to serve in a public office if you DON'T consent and they won't let you TALK about the ABSENCE of your consent?
10. Isn't it a violation of due process of law to PRESUME that you are public officer WITHOUT EVIDENCE on the record from an unbiased witness who has no financial interest in the outcome?

*"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."*

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

*"If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law. [...] the presumption of innocence under which guilt must be proven by legally obtained evidence and the verdict must be supported by the evidence presented; rights at the earliest stage of the criminal process; and the guarantee that an individual will not be tried more than once for the same offence (double jeopardy).*

[Black's Law Dictionary, Sixth Edition, p. 500]

*"A presumption is neither evidence nor a substitute for evidence."*<sup>86</sup>

[American Jurisprudence 2d, Evidence, §181 (1999)]

11. If the judge won't enforce the requirement that the government as the moving party has the burden of proving WITH EVIDENCE that you were LAWFULLY "appointed or elected" to a public office, aren't you, therefore, PRESUMED to be EXCLUSIVELY PRIVATE and therefore beyond the reach of the civil statutory law?
  12. Isn't the judge criminally obstructing justice to interfere with requiring evidence on the record that you lawfully occupy a public office? See 18 U.S.C. §1503, whereby the judge is criminally "influencing" the PUBLIC you.
  13. Isn't an unsupported presumption that prejudices a PRIVATE right a violation of the Constitution and doesn't the rights that UNCONSTITUTIONAL presumption prejudicially conveys to the government constitute a taking of rights without just compensation in violation of the Fifth Amendment Takings Clause?
  14. Don't the rights that UNCONSTITUTIONAL presumptions prejudicially convey to the government constitute a taking of rights without just compensation in violation of the Fifth Amendment Takings Clause?
  15. By what authority does the judge impose federal civil law within a constitutional state of the Union because:
    - 15.1. Constitutional states are legislatively but not constitutionally foreign jurisdiction.
    - 15.2. Federal Rule of Civil Procedure 17(b) requires that those with a domicile outside of federal territory cannot be sued under federal law.
    - 15.3. The Rules of Decision Act, 28 U.S.C. §1652 dictates that state rather than federal law applies.
  16. Even if we ARE lawfully serving in a public office, don't we have the right to:
    - 16.1. Be off duty?
    - 16.2. Choose WHEN we want to be off duty?
    - 16.3. Choose WHAT financial transactions we want to connect to the office?
    - 16.4. Be protected in NOT volunteering to connect a specific activity to the public office? Governments LIE by calling something "voluntary" and yet refusing to protect those who do NOT consent to "volunteer", don't they?
    - 16.5. Not be coerced to sign up for OTHER, unrelated public offices when we sign up for a single office? For instance, do we have a right not become a FEDERAL officer when we sign up for a STATE "driver license" and "public office" that ALSO requires us to have a Social Security Number to get the license, and therefore to ALSO become a FEDERAL officer at the same time.
- If the answer to all the above is NO, then there ARE no PRIVATE rights or PRIVATE property and there IS no "government" because governments only protect PRIVATE rights and private property!

<sup>86</sup> Levasseur v. Field (Me), 332 A.2d. 765; Hinds v. John Hancock Mut. Life Ins. Co., 155 Me 349, 155 A.2d. 721, 85 A.L.R.2d. 703 (superseded by statute on other grounds as stated in Poitras v. R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113); Connizzo v. General American Life Ins. Co. (Mo App), 520 S.W.2d. 661.



1 We'd love to hear a jury, judge, or prosecutor address this subject before they haul him away in a straight jacket to the nuthouse  
2 because of a completely irrational and maybe even criminal answer.

3 The next time you end up in front of a judge or government attorney enforcing a civil statute against you, you might want to  
4 insist on proof in the record during the process of challenging jurisdiction as a defendant or respondent:

- 5 1. WHICH of the two "persons" they are addressing or enforcing against.
- 6 2. How the two statuses, PUBLIC v. PRIVATE, became connected.
- 7 3. What specific act of EXPRESS consent connected the two. PRESUMPTION alone on the part of government can't. A  
8 presumption that the two became connected WITHOUT consent is an unconstitutional eminent domain in violation of  
9 the Fifth Amendment Takings Clause.

10 In a criminal trial, such a question would be called a "bill of particulars".

11 We can handle private and public affairs from the private, but we cannot handle private affairs from the public. The latter is  
12 one of the biggest mistakes many people make when trying to handle their commercial and lawful (private) or legal (public)  
13 affairs. Those who use PUBLIC property for PRIVATE gain in fact are STEALING and such stealing has always been a  
14 crime.

15 In law, all rights attach to LAND, and all privileges attach to one's STATUS under voluntary civil franchises. An example  
16 of privileged statuses include "taxpayer" (under the tax code), "person", "individual", "driver" (under the vehicle code),  
17 "spouse" (under the family code). Rights are PRIVATE, PRIVILEGES are PUBLIC.

18 In our society, the PRIVATE "straw man" was created by the application for the birth certificate. It is a legal person under  
19 contract law and under the Uniform Commercial Code (U.C.C.), with capacity to sue or be sued under the common law. It  
20 is PRIVATE PROPERTY of the human being described in the birth certificate.

21 The PUBLIC officer "straw man" (e.g. statutory "taxpayer") was created by the SSA Form SS-5, Application for a Social  
22 Security Card. It is a privileged STATUS under an [unconstitutional national franchise](#) of the [de facto government](#). It is  
23 PROPERTY of the national government. The PUBLIC "straw man" is thoroughly described in:

<p><i>Proof That There Is a "Straw Man"</i>, Form #05.042 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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24 The PRIVATE "John Doe" is a statutory "non-resident alien non-individual" not engaged in the "trade or business"/PUBLIC  
25 OFFICER franchise in relation to the PUBLIC. He exists in the republic and is a free inhabitant under the Articles of  
26 Confederation. He has inalienable rights and unlimited liabilities. Those unlimited liabilities are described in

<p><i>The Unlimited Liability Universe</i>, Family Guardian Fellowship <a href="http://famguardian.org/Subjects/Spirituality/Articles/UnlimitedLiabilityUniverse.htm">http://famguardian.org/Subjects/Spirituality/Articles/UnlimitedLiabilityUniverse.htm</a></p>
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27 The PUBLIC "JOHN DOE" is a public office in the government corporation and statutory "U.S. citizen" per 8 U.S.C. §1401,  
28 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c). He exists in the privileged [socialist democracy](#). He has "benefits", franchises,  
29 obligations, immunities, and limited liability.

30 In the PRIVATE, money is an ASSET and always in the form of something that has intrinsic value, i.e. gold or silver. Payment  
31 for anything is in the form of commercial set off.

32 In the PUBLIC, money is a LIABILITY or debt and normally takes the form of a promissory note, i.e. a Federal Reserve  
33 Note (FRN), a check, bond or note. Payment is in the form of discharge in the future.

34 The PRIVATE realm is the basis for all contract and commerce under the Uniform Commercial Code (U.C.C.). The PUBLIC  
35 realm was created by the bankruptcy of the PRIVATE entity. Generally, creditors can operate from the PRIVATE. PUBLIC  
36 entities are all debtors (or slaves). The exercise of the right to contract by the PRIVATE straw man makes human beings into  
37 SURETY for the PUBLIC straw man.

The judicious exercise of your right to contract and the requirement for consent that protects it is the main thing that keeps the PUBLIC separate from the PRIVATE. See:

Requirement for Consent, Form #05.003  
<http://sedm.org/Forms/FormIndex.htm>

**Be careful how you use your right to contract!** It is the most DANGEROUS right you have because it can destroy ALL of your PRIVATE rights by converting them to PUBLIC rights and offices.

"These general rules are well settled:

(1) That the United States, when it creates rights in individuals against itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through the courts. *United States ex rel. Dunlap v. Black*, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; *Ex parte Atocha*, 17 Wall. 439, 21 L.Ed. 696; *Gordon v. United States*, 7 Wall. 188, 195, 19 L.Ed. 35; *De Groot v. United States*, 5 Wall. 419, 431, 433, 18 L.Ed. 700; *Comegys v. Vasse*, 1 Pet. 193, 212, 7 L.Ed. 108.

(2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. *Wilder Manufacturing Co. v. Corn Products Co.*, 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118; *Aranson v. Murphy*, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; *Barnet v. National Bank*, 98 U.S. 555, 558, 25 L.Ed. 212; *Farmers' & Mechanics' National Bank v. Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly upon the construction of the act. See *Medbury v. United States*, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; *Parish v. MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; *McLean v. United States*, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; *United States v. Laughlin* (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919." *[U.S. v. Babcock*, 250 U.S. 328, 39 S.Ct. 464 (1919)]

All PUBLIC franchises are contracts or agreements and therefore participating in them is an act of contracting.

"It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and that it does in fact constitute a contract when the requisite element of a consideration is present.<sup>87</sup> Conversely, a franchise granted without consideration is not a contract binding upon the state, franchisee, or pseudo-franchisee."<sup>88</sup> "*[36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999)]*

Franchises include Social Security, income taxation ("trade or business"/public office franchise), unemployment insurance, driver licensing ("driver" franchise), and marriage licensing ("spouse" franchise).

"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" or domiciliary in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely be a snare to you." *[Exodus 23:32-33, Bible, NKJV]*

Governments become corrupt by:

1. Refusing to recognize the PRIVATE.
2. Undermining or interfering with the invocation of the common law in courts of justice.

<sup>87</sup> *Larson v. South Dakota*, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; *Grand Trunk Western R. Co. v. South Bend*, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; *Blair v. Chicago*, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; *Arkansas-Missouri Power Co. v. Brown*, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; *Chicago General R. Co. v. Chicago*, 176 Ill. 253, 52 N.E. 880; *Louisville v. Louisville Home Tel. Co.*, 149 Ky. 234, 148 S.W. 13; *State ex rel. Kansas City v. East Fifth Street R. Co.*, 140 Mo. 539, 41 S.W. 955; *Baker v. Montana Petroleum Co.*, 99 Mont. 465, 44 P.2d. 735; *Re Board of Fire Comrs.* 27 N.J. 192, 142 A.2d. 85; *Chrysler Light & P. Co. v. Belfield*, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; *Franklin County v. Public Utilities Com.*, 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; *State ex rel. Daniel v. Broad River Power Co.*, 157 S.C. 1, 153 S.E. 537; *Rutland Electric Light Co. v. Marble City Electric Light Co.*, 65 Vt. 377, 26 A. 635; *Virginia-Western Power Co. v. Commonwealth*, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds *Victoria v. Victoria Ice, Light & Power Co.* 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds *Richmond v. Virginia Ry. & Power Co.*, 141 Va. 69, 126 S.E. 353.

<sup>88</sup> *Pennsylvania R. Co. v. Bowers*, 124 Pa. 183, 16 A. 836.

- 1 3. Allowing false information returns to be abused to convert the PRIVATE into the PUBLIC without the consent of the
- 2 owner.
- 3 4. Destroying or undermining remedies for the protection of PRIVATE rights.
- 4 5. Replacing CONSTITUTIONAL courts with LEGISLATIVE FRANCHISE courts.
- 5 6. Making judges into statutory franchisees such as “taxpayers”, through which they are compelled to have a conflict of
- 6 interest that ultimately destroys or undermines all private rights. This is a crime and a civil offense in violation of 18
- 7 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455.
- 8 7. Offering or enforcing government franchises to people not domiciled on federal territory. This breaks down the
- 9 separation of powers and enforces franchise law extraterritorially.
- 10 8. Abusing “words of art” to blur or confuse the separation between the PUBLIC and the PRIVATE. (deception)
- 11 9. Removing the domicile prerequisite for participation in government franchises through policy and not law, thus
- 12 converting them into essentially PRIVATE business ventures that operate entirely through the right to contract.
- 13 10. Abusing sovereign immunity to protect PRIVATE government business ventures, thus destroying competition and
- 14 implementing a state-sponsored monopoly.
- 15 11. Refusing to criminally prosecute those who compel participation in government franchises.
- 16 12. Turning citizenship into a statutory franchise, and thus causing people who claim citizen status to unwittingly become
- 17 PUBLIC officers.
- 18 13. Allowing presumption to be used as a substitute for evidence in any proceeding to enforce government franchises
- 19 against an otherwise PRIVATE party. This violates due process of law, unfairly advantages the government, and
- 20 imputes to the government supernatural powers as an object of religious worship.

21 Therefore, it is important to learn how to be EXCLUSIVELY PRIVATE and a CREDITOR in all of our affairs. Freedom is

22 possible in the PRIVATE; it is not even a valid fantasy in the realm of the PUBLIC.

23 Below is a summary:

24 **Table 4: Public v. Private**

#	Characteristic	Private	Public
1	Name	“John Doe”	“JOHN DOE” (idemsonans)
2	Created by	Birth certificate	Application for SS Card, Form SS-5
3	Property of	Human being	Government
4	Protected by	Common law	Statutory franchises
5	Type of rights exercised	Private rights Constitutional rights	Public rights Statutory privileges
6	Rights/privileges attach to	LAND you stand on	Statutory STATUS under a voluntary civil franchise
7	Courts which protect or vindicate rights/privileges	Constitutional courts under Article III in the true Judicial Branch	Legislative administrative franchise courts under Articles 1 and IV in the Executive Branch.
8	Domiciled on	Private property	Public property/federal territory
9	Commercial standing	Creditor	Debtor
10	Money	Gold and silver	Promissory note (debt instrument)
11	Sovereign being worshipped/obeyed	God	Governments and political rulers (The Beast, Rev. 19:19). Paganism
12	Purpose of government	Protect PRIVATE rights	Expand revenues and control over the populace and consolidate all rights and sovereignty to itself
13	Government consists of	Body POLITIC (PRIVATE) <b>and</b> body CORPORATE (PUBLIC)	Body CORPORATE (PUBLIC) <b>only</b> . All those in the body POLITIC are converted into officers of the corporation by abusing franchises.

### 25 **13.7 The Ability to Regulate Private Rights and Private Conduct is Repugnant to the**

### 26 **Constitution**

27 The following cite establishes that private rights and private property are entirely beyond the control of the government:

#### ***Proof that There Is a “Straw man”***

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Form 05.042, Rev. 9-23-2017

217 of 431

EXHIBIT: \_\_\_\_\_

When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain. "A body politic," as aptly defined in the preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good." This does not confer power upon the whole people to control rights which are purely and exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure another. This is the very essence of government, and 125\*125 has found expression in the maxim sic utere tuo ut alienum non laedas. From this source come the police powers, which, as was said by Mr. Chief Justice Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent in every sovereignty, . . . that is to say, . . . the power to govern men and things." Under these powers the government regulates the conduct of its citizens one towards another, and the manner in which each shall use his own property, when such regulation becomes necessary for the public good. In their exercise it has been customary in England from time immemorial, and in this country from its first colonization, to regulate ferries, common carriers, hackmen, bakers, millers, wharfingers, innkeepers, &c., and in so doing to fix a maximum of charge to be made for services rendered, accommodations furnished, and articles sold. To this day, statutes are to be found in many of the States upon some or all these subjects; and we think it has never yet been successfully contended that such legislation came within any of the constitutional prohibitions against interference with private property. With the Fifth Amendment in force, Congress, in 1820, conferred power upon the city of Washington "to regulate . . . the rates of wharfage at private wharves, . . . the sweeping of chimneys, and to fix the rates of fees therefor, . . . and the weight and quality of bread," 3 Stat. 587, sect. 7; and, in 1848, "to make all necessary regulations respecting hackney carriages and the rates of fare of the same, and the rates of hauling by cartmen, wagoners, carmen, and draymen, and the rates of commission of auctioneers," 9 id. 224, sect. 2. [Munn v. Illinois, 94 U.S. 113 (1876), SOURCE: [http://scholar.google.com/scholar\\_case?case=6419197193322400931](http://scholar.google.com/scholar_case?case=6419197193322400931)]

Notice that they say that the ONLY basis to regulate private rights is to prevent injury of one man to another by the use of said property. They say that this authority is the origin of the "police powers" of the state. What they hide, however, is that these same POLICE POWERS involve the CRIMINAL laws and EXCLUDE the CIVIL laws or even franchises. You can TELL they are trying to hide something because around this subject they invoke the Latin language that is unknown to most Americans to conceal the nature of what they are doing. Whenever anyone invokes Latin in a legal setting, a red flag ought to go up because you KNOW they are trying to hide a KEY fact. Here is the Latin they invoked:

*"sic utere tuo ut alienum non laedas"*

The other phrase to notice in the Munn case above is the use of the word "social compact". A compact is legally defined as a contract.

*"Compact, n. An agreement or contract between persons, nations, or states. Commonly applied to working agreements between and among states concerning matters of mutual concern. A contract between parties, which creates obligations and rights capable of being enforced and contemplated as such between the parties, in their distinct and independent characters. A mutual consent of parties concerned respecting some property or right that is the object of the stipulation, or something that is to be done or forborne. See also Compact clause; Confederacy; Interstate compact; Treaty."* [Black's Law Dictionary, Sixth Edition, p. 281]

Therefore, one cannot exercise their First Amendment right to legally associate with or contract with a SOCIETY and thereby become a party to the "social compact/contract" without ALSO becoming a STATUTORY "citizen". By statutory citizen, we really mean a domiciliary of a SPECIFIC municipal jurisdiction and not someone who was born or naturalized in that place. Hence, by STATUTORY citizen we mean a person who:

1. Has voluntarily chosen a civil domicile within a specific municipal jurisdiction and thereby become a "citizen" or "resident" of said jurisdiction. "citizens" or "residents" collectively are called "inhabitants".
2. Has indicated their choice of domicile on government forms in the block called "residence" or "permanent address".
3. CONSENTS to be protected by the regional civil laws of a SPECIFIC municipal government.

A CONSTITUTIONAL citizen, on the other hand, is someone who cannot consent to choose the place of their birth. These people in federal statutes are called "non-residents". Neither BEING BORN nor being PHYSICALLY PRESENT in a place is an express exercise of one's discretion or an act of CONSENT, and therefore cannot make one a government contractor called a statutory "U.S. citizen". That is why birth or naturalization determines nationality but not their status under the CIVIL laws. All civil jurisdiction is based on "consent of the governed", as the Declaration of Independence indicates. Those who do NOT consent to the civil laws that implement the social compact of the municipal government they are PHYSICALLY situated within are called "free inhabitants", "nonresidents", "transient foreigners", or "foreign sovereigns". These "free inhabitants" are mentioned in the Articles of Confederation, which continue to this day and they are NOT the

1 same and mutually exclusive to a statutory "U.S. citizen". These "free inhabitants" instead are CIVILLY governed by the  
2 common law RATHER than the civil law.

3 Policemen are NOT allowed to involve themselves in CIVIL disputes and may ONLY intervene or arrest anyone when a  
4 CRIME has been committed. They CANNOT arrest for an "infraction", which is a word designed to hide the fact that the  
5 statute being enforced is a CIVIL or FRANCHISE statute not involving the CRIMINAL "police powers". Hence, civil  
6 jurisdiction over PRIVATE rights is NOT authorized among those who HAVE such rights. Only those who know those  
7 rights and claim and enforce them, not through attorneys but in their proper person, have such rights. Nor can those PRIVATE  
8 rights lawfully be surrendered to a REAL, de jure government, even WITH consent, if they are, in fact UNALIENABLE as  
9 the Declaration of Independence indicates.

10 "Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."  
11 [Black's Law Dictionary, Fourth Edition, p. 1693]

12 The only people who can consent to give away a right are those who HAVE no rights because domiciled on federal territory  
13 not protected by the Constitution or the Bill of Rights:

14 "Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform  
15 to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or  
16 conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every  
17 state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the  
18 definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and  
19 is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the  
20 territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,  
21 Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing  
22 a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative  
23 power either in a governor and council, or a governor and judges, to be appointed by the President. It was not  
24 until they had attained a certain population that power was given them to organize a legislature by vote of the  
25 people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress  
26 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that  
27 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of  
28 habeas corpus, as well as other privileges of the bill of rights."  
29 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

30 To apply these concepts, the police enforce the "vehicle code", but most of the vehicle code is a civil franchise that they may  
31 NOT enforce without ABUSING the police powers of the state. In recognition of these concepts, the civil provisions of the  
32 vehicle code are called "infractions" rather than "crimes". AND, before the civil provisions of the vehicle code may lawfully  
33 be enforced against those using the public roadways, one must be a "resident" with a domicile not within the state, but on  
34 federal territory where rights don't exist. All civil law attaches to SPECIFIC territory. That is why by applying for a driver's  
35 license, most state vehicle codes require that the person must be a "resident" of the state, meaning a person with a domicile  
36 within the statutory but not Constitutional "United States", meaning federal territory.

37 So what the vehicle codes in most states do is mix CRIMINAL and CIVIL and even PRIVATE franchise law all into one  
38 title of code, call it the "Vehicle code", and make it extremely difficult for even the most law-abiding "citizen" to distinguish  
39 which provisions are CIVIL/FRANCHISES and which are CRIMINAL, because they want to put the police force to an  
40 UNLAWFUL use enforcing CIVIL rather than CRIMINAL law. This has the practical effect of making the "CODE" not  
41 only a deception, but void for vagueness on its face, because it fails to give reasonable notice to the public at large, WHICH  
42 specific provisions pertain to EACH subset of the population. That, in fact, is why they have to call it "the code", rather than  
43 simply "law": Because the truth is encrypted and hidden in order to unlawfully expand their otherwise extremely limited  
44 civil jurisdiction. The two subsets of the population who they want to confuse and mix together in order to undermine your  
45 sovereignty are:

- 46 1. Those who consent to the "social compact" by choosing a domicile or residence within a specific municipal  
47 jurisdiction. These people are identified by the following statutory terms:
  - 48 1.1. Individuals.
  - 49 1.2. Residents.
  - 50 1.3. Citizens.
  - 51 1.4. Inhabitants.
  - 52 1.5. PUBLIC officers serving as an instrumentality of the government.
- 53 2. Those who do NOT consent to the "social compact" and who therefore are called:
  - 54 2.1. Free inhabitants.



- 2.2. Nonresidents.
- 2.3. Transient foreigners.
- 2.4. Sojourners.
- 2.5. EXCLUSIVELY PRIVATE human beings beyond the reach of the civil statutes implementing the social compact.

So how can they reach those in constitutional states with the vehicle code who are neither domiciled on federal territory nor representing a public office that is domiciled there? The way they get around the problem of only being able to enforce the CIVIL provisions of the vehicle code against domiciliaries of the federal zone is to:

1. Force those who apply for driver licenses to misrepresent their status so they appear as either statutory citizens or public officers on official business. This is done using the "permanent address" block and requiring a Social Security Number to get a license.
2. Confuse CONSTITUTIONAL "citizens" with STATUTORY "citizens", to make them appear the same even though they are NOT.
3. Arrest people domiciled in constitutional states for driving WITHOUT a license, even though technically these provisions can only be enforceable against those who are acting as a public officer WHILE driving AND who are STATUTORY but not CONSTITUTIONAL "citizens". This creates the false appearance that EVERYONE must have a license, rather than only those domiciled on federal territory or representing an office domiciled there.

The act of "governing" WITHOUT consent therefore implies CRIMINAL governing, not CIVIL governing. To procure CIVIL jurisdiction over a private right requires the CONSENT of the owner of the right. That is why the U.S. Supreme Court states in Munn the following:

*"When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain."*  
[Munn v. Illinois, 94 U.S. 113 (1876),  
SOURCE: [http://scholar.google.com/scholar\\_case?case=6419197193322400931](http://scholar.google.com/scholar_case?case=6419197193322400931)]

Therefore, if one DOES NOT consent to join a "society" as a statutory citizen, he RETAINS those SOVEREIGN rights that would otherwise be lost through the enforcement of the civil law. Here is how the U.S. Supreme Court describes this requirement of law:

*"Men are endowed by their Creator with certain unalienable rights, - 'life, liberty, and the pursuit of happiness;' and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations:*

*[1] First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public "benefit"];*

*[2] second, that if he devotes it to a public use, he gives to the public a right to control that use; and*

*[3] third, that whenever the public needs require, the public may take it upon payment of due compensation."*  
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

A PRIVATE right that is unalienable cannot be given away by a citizen, even WITH consent, to a de jure government. Hence, the only people that any government may CIVILLY govern are those without unalienable rights, all of whom MUST therefore be domiciled on federal territory where CONSTITUTIONAL rights do not exist.

Notice that when they are talking about "regulating" conduct using CIVIL law, all of a sudden they mention "citizens" instead of ALL PEOPLE. These "citizens" are those with a DOMICILE within federal territory not protected by the Constitution:

*"Under these powers the government regulates the **conduct of its citizens** one towards another, and the manner in which each shall use his own property, when such regulation becomes necessary for the public good."*  
[Munn v. Illinois, 94 U.S. 113 (1876),  
SOURCE: [http://scholar.google.com/scholar\\_case?case=6419197193322400931](http://scholar.google.com/scholar_case?case=6419197193322400931)]

All "citizens" that they can regulate therefore must be WITHIN the government and be acting as public officers. Otherwise, they would continue to be PRIVATE parties beyond the CIVIL control of any government. Hence, in a Republican Form of Government where the People are sovereign:

1. The only "subjects" under the civil law are public officers in the government.
2. The government is counted as a STATUTORY "citizen" but not a CONSTITUTIONAL "citizen". All CONSTITUTIONAL citizens are human beings and CANNOT be artificial entities. All STATUTORY citizens, on the other hand, are artificial entities and franchises and NOT CONSTITUTIONAL citizens.

*"A corporation [the U.S. government, and all those who represent it as public officers, is a federal corporation per 28 U.S.C. §3002(15)(A)] is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only."*  
[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

**Citizens of the United States within the meaning of this Amendment must be natural and not artificial persons; a corporate body is not a citizen of the United States.**<sup>14</sup>

<sup>14</sup> Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable "to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State." Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869). This conclusion was in harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2. See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912); Berea College v. Kentucky, 211 U.S. 45 (1908); Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928); Grosjean v. American Press Co., 297 U.S. 233, 244 (1936).

[SOURCE: Annotated Fourteenth Amendment, Congressional Research Service:  
[http://www.law.cornell.edu/amdt14a\\_hd1/](http://www.law.cornell.edu/amdt14a_hd1/)]

3. The only statutory "citizens" are public offices in the government.
4. By serving in a public office, one becomes the same type of "citizen" as the GOVERNMENT is.

These observations are consistent with the very word roots that form the word "republic". The following video says the word origin comes from "res publica", which means a collection of PUBLIC rights shared by the public. You must therefore JOIN "the public" and become a public officer before you can partake of said PUBLIC right.

Overview of America, SEDM Liberty University, Section 2.3  
<http://sedm.org/LibertyU/LibertyU.htm>

This gives a WHOLE NEW MEANING to Abraham Lincoln's Gettysburg Address, in which he refers to the American government as:

*"A government of the people, by the people, and for the people."*

You gotta volunteer as an uncompensated public officer for the government to CIVILLY govern you. Hence, the only thing they can CIVILLY GOVERN is the GOVERNMENT! Pretty sneaky, huh? Here is a whole memorandum of law on this subject proving such a conclusion:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <http://sedm.org/Form...StatLawGovt.pdf>

The other important point we wish to emphasize is that those who are EXCLUSIVELY private and therefore beyond the reach of the civil law are:

1. Free inhabitants.
2. Not a statutory "person" under the civil law or franchise statute in question.

3. Not “individuals” under the CIVIL law if they are human beings. All statutory “individuals”, in fact, are identified as “employees” under 5 U.S.C. §2105(a). This is the ONLY statute that describes HOW one becomes a statutory “individual” that we have been able to find.
4. “foreign”, a “transient foreigner”, and sovereign in respect to government CIVIL but not CRIMINAL jurisdiction.
5. NOT “subject to” but also not necessarily statutorily “exempt” under the civil or franchise statute in question.

For a VERY interesting background on the subject of this section, we recommend reading the following case:

Mugler v. Kansas, 123 U.S. 623 (1887)

SOURCE: [http://scholar.google.com/scholar\\_case?case=12658364258779560123](http://scholar.google.com/scholar_case?case=12658364258779560123)

### 13.8 “Political (PUBLIC) law” v. “civil (PRIVATE/COMMON) law”

Within our republican government, the founding fathers recognized three classes of law:

1. Criminal law. Protects both PUBLIC and PRIVATE rights.
2. Civil law. Protects exclusively PRIVATE rights. In effect, it implements ONLY the common law and does not regulate the government at all.
3. Political law. Protects exclusively PUBLIC rights of public officers and offices within the government.

The above three types of law were identified in the following document upon which the founding fathers wrote the constitution and based the design of our republican form of government:

The Spirit of Laws, Charles de Montesquieu, 1758

SOURCE: <http://famguardian.org/Publications/SpiritOfLaws/sol.htm>

The Spirit of Laws book is where the founding fathers got the idea of separation of powers and three branches of government: Executive, Legislative, and Judicial. Montesquieu defines “political law” and “political liberty” as follows:

*1. A general Idea.*

*I make a distinction between the laws that establish political liberty, as it relates to the constitution, and those by which it is established, as it relates to the citizen. The former shall be the subject of this book; the latter I shall examine in the next.*

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 1;

SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm#001](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm#001)]

The Constitution in turn is a POLITICAL document which represents law EXCLUSIVELY for public officers within the government. It does not obligate or abrogate any PRIVATE right. It defines what the courts call “public rights”, meaning rights possessed and owned exclusively by the government ONLY.

*“And the Constitution itself is in every real sense a law-the lawmakers being the people themselves, in whom under our system all political power and sovereignty primarily resides, and through whom such power and sovereignty primarily speaks. It is by that law, and not otherwise, that the legislative, executive, and judicial agencies which it created exercise such political authority as they have been permitted to possess. The Constitution speaks for itself in terms so plain that to misunderstand their import is not rationally possible. ‘We the People of the United States,’ it says, ‘do ordain and establish this Constitution.’ Ordain and establish! These are definite words of enactment, and without more would stamp what follows with the dignity and character of law. The framers of the Constitution, however, were not content to let the matter rest here, but provided explicitly-‘This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; ... shall be the supreme Law of the Land.’ (Const. art. 6, cl. 2.) The supremacy of the Constitution as law is thus declared without qualification. That supremacy is absolute; the supremacy of a statute enacted by Congress is not absolute but conditioned upon its being made in pursuance of the Constitution. And a judicial tribunal, clothed by that instrument with complete judicial power, and, therefore, by the very nature of the power, required to ascertain and apply the law to the facts in every case or proceeding properly brought for adjudication, must apply the supreme law and reject the inferior stat- [298 U.S. 238, 297] ute whenever the two conflict. In the discharge of that duty, the opinion of the lawmakers that a statute passed by them is valid must be given great weight, Adkins v. Children’s Hospital, 261 U.S. 525, 544, 43 S.Ct. 394, 24 A.L.R. 1238; but their opinion, or the court’s opinion, that the statute will prove greatly or generally beneficial is wholly irrelevant to the inquiry. Schechter Poultry Corp. v. United States, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947. “*  
[Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

The vast majority of laws passed by Congress are what Montesquieu calls “political law” that is intended exclusively for the government and not the private citizen. The authority for implementing such political law is Article 4, Section 3, Clause 2 of the United States Constitution. To wit:

*United States Constitution  
Article 4, Section 3, Clause 2*

*The Congress shall have Power to dispose of and **make all needful Rules and Regulations respecting the Territory or other Property** belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.*

Tax franchise codes such as the Internal Revenue Code, for instance, are what Montesquieu calls “political law” exclusively for the government or public officer and not the private (CONSTITUTIONAL) citizen. Why? Because:

1. The U.S. Supreme Court identified taxes as a “political matter”. “Political law”, “political questions”, and “political matters” cannot be heard by true constitutional courts and may ONLY be heard in legislative franchise courts officiated by the Executive and not the Judicial branch:

*“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”*

*[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]*

2. The U.S. Tax Court:
  - 2.1. Is an Article I Court in the EXECUTIVE and not JUDICIAL branch, and hence, can only officiate over matters INTERNAL to the government. See 26 U.S.C. §7441.
  - 2.2. Is a POLITICAL court in the POLITICAL branch of the government. Namely, the Executive branch.
  - 2.3. Is limited to the District of Columbia because all public offices are limited to serve there per 4 U.S.C. §72. It travels all over the country, but this is done ILLEGALLY and in violation of the separation of powers.
3. The activity subject to excise taxation is limited exclusively to “public offices” in the government, which is what a “trade or business” is statutorily defined as in 26 U.S.C. §7701(a)(26).

[26 U.S.C. Sec. 7701\(a\)\(26\)](#)

*“The term ‘trade or business’ **includes** the performance of the functions of a **public office.**”*

In Book XXVI, Section 15 of the Spirit of Laws, Montesquieu says that POLITICAL laws should not be allowed to regulate CIVIL conduct, meaning that POLITICAL laws limited exclusively to the government should not be enforced upon the PRIVATE citizen or made to “appear” as though they are “civil law” that applies to everyone:

*The Spirit of Laws, Book XXVI, Section 15*

*15. That we should not regulate by the Principles of political Law those Things which depend on the Principles of civil Law.*

*As men have given up their natural independence to live under political laws, they have given up the natural community of goods to live under civil laws.*

***By the first, they acquired [PUBLIC] liberty; by the second, [PRIVATE] property. We should not decide by the laws of [PUBLIC] liberty, which, as we have already said, is only the government of the community, what ought to be decided by the laws concerning [PRIVATE] property. It is a paralogism to say that the good of the individual should give way to that of the public; this can never take place, except when the government of the community, or, in other words, the liberty of the subject is concerned; this does not affect such cases as relate to private property, because the public good consists in every one's having his property, which was given him by the civil laws, invariably preserved.***

Cicero maintains that the Agrarian laws were unjust; because the community was established with no other view than that every one might be able to preserve his property.

Let us, therefore, lay down a certain maxim, that whenever the public good happens to be the matter in question, it is not for the advantage of the public to deprive an individual of his property, or even to retrench the least part of it by a law, or a political regulation. In this case we should follow the rigour of the civil law, which is the Palladium of [PRIVATE] property.

Thus when the public has occasion for the estate of an individual, it ought never to act by the rigour of political law; it is here that the civil law ought to triumph, which, with the eyes of a mother, regards every individual as the whole community.

If the political magistrate would erect a public edifice, or make a new road, he must indemnify those who are injured by it; the public is in this respect like an individual who treats with an individual. It is fully enough that it can oblige a citizen to sell his inheritance, and that it can strip him of this great privilege which he holds from the civil law, the not being forced to alienate his possessions.

After the nations which subverted the Roman empire had abused their very conquests, the spirit of liberty called them back to that of equity. They exercised the most barbarous laws with moderation: and if any one should doubt the truth of this, he need only read Beaumanoir's admirable work on jurisprudence, written in the twelfth century.

They mended the highways in his time as we do at present. He says, that when a highway could not be repaired, they made a new one as near the old as possible; but indemnified the proprietors at the expense of those who reaped any advantage from the road.<sup>43</sup> They determined at that time by the civil law; in our days, we determine by the law of politics.

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XXVI, Section 15;  
SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm#001](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm#001)]

What Montesquieu is implying is what we have been saying all along, and he said it in 1758, which was even before the Declaration of Independence was written:

1. The purpose of establishing government is exclusively to protect PRIVATE rights.
2. PRIVATE rights are protected by the CIVIL law. The CIVIL law, in turn, is based on EQUITY rather than PRIVILEGE:

"Thus when the public has occasion for the estate of an individual, it ought never to act by the rigour of political law; it is here that the civil law ought to triumph, which, with the eyes of a mother, regards every individual as the whole community."

3. PUBLIC or government rights are protected by the PUBLIC or POLITICAL or GOVERNMENT law and NOT the CIVIL law.
4. The first and most important role of government is to prevent the POLITICAL or GOVERNMENT law from being used or especially ABUSED as an excuse to confiscate or jeopardize PRIVATE property.

Unfortunately, it is precisely the above type of corruption that Montesquieu describes that is the foundation of the present de facto government, tax system, and money system. ALL of them treat every human being as a PUBLIC officer against their consent, and impose what he calls the "rigors of the political law" upon them, in what amounts to a THEFT and CONFISCATION of otherwise PRIVATE property by enforcing PUBLIC law against PRIVATE people.

The implications of Montesquieu's position are that the only areas where POLITICAL law and CIVIL law should therefore overlap are in the exercise of the political rights to vote and serve on jury duty. Why? Because jurists are regarded as public officers in 18 U.S.C. §201(a)(1):

TITLE 18 > PART 1 > CHAPTER 11 > § 201  
§ 201. Bribery of public officials and witnesses

(a) For the purpose of this section—

(1) the term "public official" means Member of Congress, Delegate, or Resident Commissioner, either before or after such official has qualified, or an officer or employee or person acting for or on behalf of the United States, or any department, agency or branch of Government thereof, including the District of Columbia, in any official function, under or by authority of any such department, agency, or branch of Government, or a juror;



However, it has also repeatedly been held by the courts that poll taxes are unconstitutional. Hence, voters technically are NOT to be regarded as public officers or franchisees for any purpose OTHER than their role as a voter. Recall that all statutory “Taxpayers” are public officers in the government.

In the days since Montesquieu, the purpose and definition of what he has called the CIVIL law has since been purposefully and maliciously corrupted so that it no longer protects exclusively PRIVATE rights or implements the COMMON law, but rather protects mainly PUBLIC rights and POLITICAL officers in the government. In other words, society has become corrupted by the following means that he warned would happen:

1. What Montesquieu calls CIVIL law has become the POLITICAL law.
2. There is not CIVIL (common) law anymore as he defines it, because the courts interfere with the enforcement of the common law and the protection of PRIVATE rights.
3. The purpose of government has transformed from protecting mainly PRIVATE rights using the common law to that of protecting PUBLIC rights using the STATUTE law, which in turn has become exclusively POLITICAL law.
4. All those who insist on remaining exclusively private cannot utilize any government service, because the present government forms refuse to recognize such a status or provide services to those with such status.
5. Everyone who wants to call themselves a “citizen” is no longer PRIVATE, but PUBLIC. “citizen” has become a public officer in the government rather than a private human being.
6. All “citizens” are STATUTORY rather than CONSTITUTIONAL in nature.
  - 6.1. There are no longer any CONSTITUTIONAL citizens because the courts refuse to recognize or protect them.
  - 6.2. People are forced to accept the duties of a statutory “citizen” and public officer to get any remedy at all in court or in any government agency.

The above transformations are documented in the following memorandum of law on our site:

De Facto Government Scam, Form #05.043  
<http://sedm.org/Forms/FormIndex.htm>

### **13.9 All PUBLIC/GOVERNMENT law attaches to government territory, all PRIVATE law attaches to your right to contract**

A very important consideration to understand is that:

1. All EXCLUSIVELY PUBLIC LAW attaches to the government’s own territory. By “PUBLIC”, we mean law that runs the government and ONLY the government.
2. All EXCLUSIVELY PRIVATE law attaches to one of the following:
  - 2.1. The exercise of your right to contract with others.
  - 2.2. The property you own and lend out to others based on specific conditions.

Item 2.2 needs further attention. Here is how that mechanism works:

*“How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by equity alone. But how can one person impose an obligation upon another? By giving property to the latter on the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of the donor could be at all accomplished, consistently with the entire ownership of the property passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the donee to a condition subsequent. The first of these the law does not permit; the second is entirely inadequate. Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or with notice) a personal obligation with respect to the property; and accordingly this is what equity does. It is in this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. In short, as property is the subject of every equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just explained.”*

*[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]*

1 Next, we must describe exactly what we mean by “territory”, and the three types of “territory” identified by the U.S. Supreme  
2 Court in relation to the term “United States”. Below is how the United States Supreme Court addressed the question of the  
3 meaning of the term “United States” (see Black’s Law Dictionary) in the famous case of *Hooven & Allison Co. v. Evatt*, 324  
4 U.S. 652 (1945). The Court ruled that the term United States has three uses:

5 *"The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign*  
6 *occupying the position analogous to that of other sovereigns in the family of nations. It may designate the territory*  
7 *over which the sovereignty of the United States extends, or it may be the collective name of the states which are*  
8 *united by and under the Constitution."*

9 [[Hooven & Allison Co. v. Evatt, 324 U.S. 652 \(1945\)](#)]

10 We will now break the above definition into its three contexts and show what each means.  
11

**Table 5: Meanings assigned to "United States" by the U.S. Supreme Court in *Hooven & Allison v. Evatt***

#	U.S. Supreme Court Definition of "United States" in <i>Hooven</i>	Context in which usually used	Referred to in this article as	Interpretation
1	"It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations."	International law	"United States**"	"These <u>united States</u> ," when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where "U.S." refers to the sovereign society. You are a "Citizen of the United States" like someone is a Citizen of France, or England. We identify this version of "United States" with a single asterisk after its name: "United States*" throughout this article.
2	"It may designate the territory over which the sovereignty of the United States extends, or"	Federal law Federal forms	"United States**"	"The United States (the District of Columbia, possessions and territories)". Here Congress has exclusive legislative jurisdiction. In this sense, the term "United States" is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a "citizen of the United States." This is the definition used in most "Acts of Congress" and federal statutes. We identify this version of "United States" with two asterisks after its name: "United States**" throughout this article. This definition is also synonymous with the "United States" corporation found in 28 U.S.C. §3002(15)(A).
3	"...as the collective name for the states which are united by and under the Constitution."	Constitution of the United States	"United States***"	"The <u>several States</u> which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a "Citizen of these <u>united States</u> ." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with a three asterisks after its name: "United States***" throughout this article.

The way our present system functions, all PUBLIC rights are attached to federal territory. They cannot lawfully attach to EXCLUSIVELY PRIVATE property because the right to regulate EXCLUSIVELY PRIVATE rights is repugnant to the constitution, as held by the U.S. Supreme Court.

Lastly, when the government enters the realm of commerce and private business activity, it operates in equity and is treated as EQUAL in every respect to everyone else. ONLY in this capacity can it enact a law that does NOT attach to its own territory and to those DOMICILED on its territory:

*See also Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943) ("The United States does business on business terms") (quoting United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926)); Perry v. United States, supra at 352 (1935) ("When the United States, with constitutional authority, makes contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued without its consent") (citation omitted); United States v. Bostwick, 94 U.S. 53, 66 (1877) ("The United States, when they contract with their citizens, are controlled by the same laws that govern the citizen in that behalf"); Cooke v. United States, 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals there").*

*See Jones, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a citizen or corporate body must by supposition be substituted in its place, and then the question be determined whether the action will lie against the supposed defendant"); O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, "[w]here [the] contracts exclusively between private parties, the party hurt by such governing action could not claim compensation from the other party for the governing action"). The dissent ignores these statements (including the statement from Jones, from which case Horowitz drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as a private party. [United States v. Winstar Corp., 518 U.S. 839 (1996)]*

If a government wants to reach outside its territory and create PRIVATE law for those who have not consented to its jurisdiction by choosing a domicile on its territory, the ONLY method it has for doing this is to exercise its right to contract.

*Debitum et contractus non sunt nullius loci. Debt and contract [franchise agreement, in this case] are of no particular place.*

*Locus contractus regit actum.*  
The place of the contract [franchise agreement, in this case] governs the act.  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

The most important method by which governments exercise their PRIVATE right to contract and disassociate with the territorial limitation upon their lawmaking powers is through the use or abuse of franchises, which are contracts.

*As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit,<sup>89</sup> and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.<sup>90</sup>*  
[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

### **13.10 Lawful methods for converting PRIVATE property into PUBLIC property**

Next, we must carefully consider all the rules by which EXCLUSIVELY PRIVATE property is lawfully converted into PUBLIC property subject to government control or civil regulation. These rules are important, because the status of a particular type of property as either PRIVATE or PUBLIC determines whether either COMMON LAW or STATUTORY LAW apply respectively.

In general, only by either accepting physical property from the government or voluntarily applying for and claiming a status or right under a government franchise can one procure a PUBLIC status and be subject to STATUTORY civil law. If one wishes to be governed ONLY by the common law, then they must make their status very clear in every interaction with the government and on EVERY government form they fill out so as to avoid connecting them to any statutory franchise. Below is an example from a U.S. Department of Justice guide for prosecuting “sovereign citizens” that proves WHY this is the case:

*“What evidence refutes a good faith defense will depend on the facts and circumstances of each case. It is often helpful to focus on evidence that shows the defendant knew the law but disregarded it or was simply defying it. For instance, evidence that the defendant received proper advice from a CPA or tax preparer, or that the defendant failed to consult legitimate sources about his or her understanding of the tax laws can be helpful. To refute claims that wages are not income, that the defendant did not understand the meaning of “wages,” or that the defendant is a state citizen but not a citizen of the United States, look for loan applications during the prosecution period. Tax defiers and sovereign citizens never seem to have a problem understanding the definition of income on a loan application. They also do not hesitate to check the “yes” box to the question “are you a U.S. citizen.” Any evidence that the defendant accepted Government benefits, such as unemployment, Medicare, social security, or the Alaska Permanent Fund Dividend will also be helpful to refute the defendant’s claims that he or she is not a citizen subject to federal laws.”*  
[Prosecuting Tax Defier and Sovereign Citizen Cases—Frequently Asked Questions, U.S. Attorneys Bulletin, Volume 61, No. 2, March 2013, p. 48;  
SOURCE: <http://famguardian.org/Publications/USAttyBulletins/usab6102.pdf>]

The bottom line is that if you accept a government benefit, they PRESUME the right to rape and pillage absolutely ANYTHING you own. Our Path to Freedom, Form #09.015 process, by the way, makes the use of the above OFFENSE by the government in prosecuting you IMPOSSIBLE. The exhaustive list of attachment forms we provide which define the terms on all government forms they could use as evidence to prove the above also defeat the above tactic by U.S. Attorneys. Also keep in mind that the above tactic is useful against the GOVERNMENT as an offensive weapon. If your property is private, you can loan it to THEM with FRANCHISE conditions found in Form #06.027. If they argue that you can’t do it to them, indirectly they are destroying the main source of THEIR jurisdiction as well. Let them shoot themselves in the foot in front of the jury!

Below is a detailed list of the rules for converting PRIVATE property to PUBLIC property:

<sup>89</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691.

<sup>90</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691.

1. The purpose of establishing governments is mainly to protect private property. The Declaration of Independence affirms this:

*"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, --"*  
[Declaration of Independence, 1776]

2. The government protects private rights by keeping "public [government] property" and "private property" separate and never allowing them to be joined together. This is the heart of the separation of powers doctrine: separation of what is private from what is public with the goal of protecting mainly what is private. See:

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

3. All property BEGINS as private property. The only way to lawfully change it to public property is through the exercise of your unalienable constitutional right to contract. All franchises qualify as a type of contract, and therefore, franchises are one of many methods to lawfully convert PRIVATE property to PUBLIC property. The exercise of the right to contract, in turn, is an act of consent that eliminates any possibility of a legal remedy of the donor against the donee:

*"Voluntati non fit injuria.*  
*He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

*Consensus tollit errorem.*  
*Consent removes or obviates a mistake. Co. Litt. 126.*

*Melius est omnia mala pati quam malo consentire.*  
*It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

*Nemo videtur fraudare eos qui sciunt, et consentiunt.*  
*One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145."*  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

4. In law, all rights are "property".

**Property.** That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. *Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest.* More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.

The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong. *Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.*

Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. *Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.*

Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission, 230 Or. 439, 370 P.2d. 694, 697.*  
[Black's Law Dictionary, Fifth Edition, p. 1095]

By protecting your constitutional rights, the government is protecting your PRIVATE property. Your rights are private property because they came from God, not from the government. Only what the government creates can become public



property. An example is corporations, which are a public franchise that makes officers of the corporation into public officers.

5. The process of taxation is the process of converting “private property” into a “public use” and a “public purpose”. Below are definitions of these terms for your enlightenment.

**Public use.** Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For condemnation purposes, “public use” is one which confers some benefit or advantage to the public; it is not confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which condemnation is sought and, as long as public has right of use, whether exercised by one or many members of public, a “public advantage” or “public benefit” accrues sufficient to constitute a public use. *Montana Power Co. v. Bokma, Mont., 457 P.2d. 769, 772, 773.*

Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent domain, means a use concerning the whole community distinguished from particular individuals. But each and every member of society need not be equally interested in such use, or be personally and directly affected by it; if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.* The term may be said to mean public usefulness, utility, or advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but must be in common, and not for a particular individual. The use must be a needful one for the public, which cannot be surrendered without obvious general loss and inconvenience. A “public use” for which land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences, changing conceptions of scope and functions of government, and other differing circumstances brought about by an increase in population and new modes of communication and transportation. *Katz v. Brandon, 156 Conn. 521, 245 A.2d. 579, 586.*

See also *Condemnation; Eminent domain.*  
[*Black’s Law Dictionary, Sixth Edition, p. 1232*]

**“Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. **The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals].** “Public purpose” that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794 .*

The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; **the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals.** A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business.”  
[*Black’s Law Dictionary, Sixth Edition, p. 1231, Emphasis added*]

6. The federal government has no power of eminent domain within states of the Union. This means that they cannot lawfully convert private property to a public use or a public purpose within the exclusive jurisdiction of states of the Union:

**“The United States have no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent domain, within the limits of a State or elsewhere, except in cases where it is delegated, and the court denies the faculty of the Federal Government to add to its powers by treaty or compact.”**  
[*Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856)*]

7. The Fifth Amendment prohibits converting private property to a public use or a public purpose without just compensation if the owner does not consent, and this prohibition applies to the Federal government as well as states of the Union. It was made applicable to states of the Union by the Fourteenth Amendment in 1868.

*Fifth Amendment - Rights of Persons*

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.  
[United States Constitution, Fifth Amendment]

If the conversion of private property to public property is done without the express consent of the party affected by the conversion and without compensation, then the following violations have occurred:

7.1. Violation of the Fifth Amendment “takings clause” above.

7.2. “Conversion” in violation of 18 U.S.C. §654.

7.3. Theft.

8. Because taxation involves converting private property to a public use, public purpose, and public office, then it involves eminent domain if the owner of the property did not expressly consent to the taking:

**Eminent domain.** The power to take private property for public use by the state, municipalities, and private persons or corporations authorized to exercise functions of public character. *Housing Authority of Cherokee National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028. Fifth Amendment, U.S. Constitution.*

*In the United States, the power of eminent domain is founded in both the federal (Fifth Amend.) and state constitutions. However, the Constitution limits the power to taking for a public purpose and prohibits the exercise of the power of eminent domain without just compensation to the owners of the property which is taken. The process of exercising the power of eminent domain is commonly referred to as “condemnation”, or, “expropriation”.*

*The right of eminent domain is the right of the state, through its regular organization, to reassert, either temporarily or permanently, its dominion over any portion of the soil of the state on account of public exigency and for the public good. Thus, in time of war or insurrection, the proper authorities may possess and hold any part of the territory of the state for the common safety; and in time of peace the legislature may authorize the appropriation of the same to public purposes, such as the opening of roads, construction of defenses, or providing channels for trade or travel. Eminent domain is the highest and most exact idea of property remaining in the government, or in the aggregate body of the people in their sovereign capacity. It gives a right to resume the possession of the property in the manner directed by the constitution and the laws of the state, whenever the public interest requires it.*

*See also Adequate compensation; Condemnation; Constructive taking; Damages; Expropriation; Fair market value; Just compensation; Larger parcel; Public use; Take.*  
[Black’s Law Dictionary, Fifth Edition, p. 470]

9. The Fifth Amendment requires that any taking of private property without the consent of the owner **must** involve compensation. The Constitution must be consistent with itself. The taxation clauses found in Article 1, Section 8, Clauses 1 and 3 cannot conflict with the Fifth Amendment. The Fifth Amendment contains no exception to the requirement for just compensation upon conversion of private property to a public use, even in the case of taxation. This is why all taxes must be indirect excise taxes against people who provide their consent by applying for a license to engage in the taxed activity: The application for the license constitutes constructive consent to donate the fruits of the activity to a public use, public purpose, and public office.
10. There is only ONE condition in which the conversion of private property to public property does NOT require compensation, which is when the owner donates the private property to a public use, public purpose, or public office. To wit:

*“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public “benefit”]; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.**”*  
[Budd v. People of State of New York, 143 U.S. 517 (1892) ]

The above rules are summarized below:

**Table 6: Rules for converting private property to a public use or a public office**

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “ <u>eminent domain</u> ”.	No

11. The following two methods are the ONLY methods involving consent of the owner that may be LAWFULLY employed to convert PRIVATE property into PUBLIC property. Anything else is unlawful and THEFT:

11.1. DIRECT CONVERSION: Owner donates the property by conveying title or possession to the government.<sup>91</sup>

11.2. INDIRECT CONVERSION: Owner assumes a PUBLIC status as a PUBLIC officer in the HOLDING of title to the property.<sup>92</sup> All such statuses and the rights that attach to it are creations and property of the government, the use of which is a privilege. The status and all PUBLIC RIGHTS that attach to it conveys a “benefit” for which the status user must pay an excise tax. The tax acts as a rental or use fee for the status, which is government property.

12. You and ONLY you can authorize your private property to be donated to a public use, public purpose, and public office. No third party can lawfully convert or donate your private property to a public use, public purpose, or public office without your knowledge and express consent. If they do, they are guilty of theft and conversion, and especially if they are acting in a quasi-governmental capacity as a “withholding agent” as defined in 26 U.S.C. §7701(a)(16).

12.1. A withholding agent cannot file an information return connecting your earnings to a “trade or business” without you actually occupying a “public office” in the government BEFORE you filled out any tax form.

12.2. A withholding agent cannot file IRS Form W-2 against your earnings if you didn’t sign an IRS Form W-4 contract and thereby consent to donate your private property to a public office in the U.S. government and therefore a “public use”.

12.3. That donation process is accomplished by your own voluntary self-assessment and ONLY by that method. Before such a self-assessment, you are a “nontaxpayer” and a private person. After the assessment, you become a “taxpayer” and a public officer in the government engaged in the “trade or business” franchise.

12.4. In order to have an income tax liability, you must complete, sign, and “file” an income tax return and thereby assess yourself:

*“Our system of taxation is based upon voluntary assessment and payment, not distraint.”  
[Flora v. U.S., 362 U.S. 145 (1960)]*

By assessing yourself, you implicitly give your consent to allow the public the right to control that use of the formerly PRIVATE property donated to a public use.

<sup>91</sup> An example of direct conversion would be the process of “registering” a vehicle with the Department of Motor Vehicles in your state. The act of registration constitutes consent by original ABSOLUTE owner to change the ownership of the property from ABSOLUTE to QUALIFIED and to convey legal title to the state and qualified title to himself.

<sup>92</sup> An example of a PUBLIC status is statutory “taxpayer” (public office called “trade or business”), statutory “citizen”, statutory “driver” (vehicle), statutory voter (registered voters are public officers).

A THEFT of property has occurred on behalf of the government if it attempts to do any of the following:

1. Circumvents any of the above rules.
2. Blurs, confuses, or obfuscates the distinction between PRIVATE property and PUBLIC property.
3. Refuses to identify EXACTLY which of the mechanisms identified in item 10 above was employed in EACH specific case where it:
  - 3.1. Asserts a right to regulate the use of private property.
  - 3.2. Asserts a right to convert the character of property from PRIVATE to PUBLIC.
  - 3.3. Asserts a right to TAX what you THOUGHT was PRIVATE property.

The next time someone from the government asserts a tax obligation, you might want to ask them the following very insightful questions based on the content of this section:

1. Please describe at EXACTLY what point in the taxation process my earnings were LAWFULLY converted from EXCLUSIVELY PRIVATE to PUBLIC and thereby became SUBJECT to civil statutory law and government jurisdiction. Check one or more. If none are checked, it shall CONCLUSIVELY be PRESUMED that no tax is owed:
  - 1.1. \_\_\_\_ When I was born?
  - 1.2. \_\_\_\_ When I became a CONSTITUTIONAL citizen?
  - 1.3. \_\_\_\_ When I changed my domicile to a CONSTITUTIONAL and not STATUTORY "State"?
  - 1.4. \_\_\_\_ When I indicated "U.S. citizen" or "U.S. resident" on a government form, and the agent accepting it FALSELY PRESUMED that meant I was a STATUTORY "national and citizen of the United States" per 8 U.S.C. §1401 rather than a CONSTITUTIONAL "citizen of the United States"?
  - 1.5. \_\_\_\_ When I disclosed and used a Social Security Number or Taxpayer Identification Number to my otherwise PRIVATE employer?
  - 1.6. \_\_\_\_ When I submitted my withholding documents, such as IRS Forms W-4 or W-8?
  - 1.7. \_\_\_\_ When the information return was filed against my otherwise PRIVATE earnings that connected my otherwise PRIVATE earnings to a PUBLIC office in the national government?
  - 1.8. \_\_\_\_ When I FAILED to rebut the false information return connecting my otherwise PRIVATE earnings to a PUBLIC office in the national government?
  - 1.9. \_\_\_\_ When I filed a "taxpayer" form, such as IRS Forms 1040 or 1040NR?
  - 1.10. \_\_\_\_ When the IRS or state did an assessment under the authority of 26 U.S.C. §6020(b).
  - 1.11. \_\_\_\_ When I failed to rebut a collection notice from the IRS?
  - 1.12. \_\_\_\_ When the IRS levied monies from my EXCLUSIVELY private account, which must be held by a PUBLIC OFFICE per 26 U.S.C. §6331(a) before it can lawfully be levied?
  - 1.13. \_\_\_\_ When the government decided they wanted to STEAL my money and simply TOOK it, and were protected from the THEFT by a complicit Department of Justice, who split the proceeds with them?
  - 1.14. \_\_\_\_ When I demonstrated legal ignorance of the law to the government sufficient to overlook or not recognize that it is impossible to convert PRIVATE to PUBLIC without my consent, as the Declaration of Independence requires?
2. How can the conversion from PRIVATE to PUBLIC occur without my consent and without violating the Fifth Amendment Takings Clause?
3. If you won't answer the previous questions, how the HELL am I supposed to receive constitutionally mandated "reasonable notice" of the following:
  - 3.1. EXACTLY what property I exclusively own and therefore what property is NOT subject to government taxation or regulation?
  - 3.2. EXACTLY what conduct is expected of me by the law?
4. EXACTLY where in your publications is the first question answered and why should I believe it if even you refuse to take responsibility for the accuracy of said publications?
5. EXACTLY where in the statutes and regulations is the first question answered?
6. How can you refuse to answer the above questions if your own mission statement says you are required to help people obey the law and comply with the law?

### **13.11 Unlawful methods abused by government to convert PRIVATE property to PUBLIC property**

There are a LOT more ways to UNLAWFULLY convert PRIVATE property to PUBLIC property than there are ways to do it lawfully. This section will address the most prevalent methods abused by state actors so that you will immediately recognize

1 them when you are victimized by them. For the purposes of this section CONTROL and OWNERSHIP are synonymous.  
2 Hence, if the TITLE of the property remains in your name but there is any aspect of control over the USE of said property  
3 that does not demonstrably injure others, then the property ceases to be absolutely owned and therefore is owned by the  
4 government.

5 Based on the previous section, there is ONLY one condition in which PRIVATE property can be converted to PUBLIC  
6 property without the consent of the owner, which is when it is used to INJURE the rights of others. Any other type of  
7 conversion is THEFT. The U.S. Supreme Court describes that process of illegally CONVERTING property from PRIVATE  
8 to PUBLIC as follows. Notice that they only reference the “citizen” as being the object of regulation, which implies that  
9 those who are “nonresidents” and “transient foreigners” are beyond the control of those governments in whose territory they  
10 have not chosen a civil domicile:

11 *“The doctrine that each one must so use his own as not to injure his neighbor — sic utere tuo ut alienum non*  
12 *laedas — is the rule by which every member of society must possess and enjoy his property; and all legislation*  
13 *essential to secure this common and equal enjoyment is a legitimate exercise of State authority. Except in cases*  
14 *where property may be destroyed to arrest a conflagration or the ravages of pestilence, or be taken under the*  
15 *pressure of an immediate and overwhelming necessity to prevent a public calamity, the power of the State over*  
16 *the property of the citizen [NOT EVERYONE, but only those consent to become citizens by choosing a*  
17 *domicile] does not extend beyond such limits.”*  
18 *[Munn v. Illinois, 94 U.S. 113 (1876)]*

19 Below is a list of the more prevalent means abused by corrupt and covetous governments to illegally convert PRIVATE  
20 property to PUBLIC PROPERTY without the express consent of the owner. Many of these techniques are unrecognizable  
21 to the average American and therefore surreptitious, which is why they continue to be abused so regularly and chronically by  
22 public dis-servants:

- 23 1. Deceptively label statutory PRIVILEGES as RIGHTS.
- 24 2. Confuse STATUTORY citizenship with CONSTITUTIONAL citizenship.
- 25 3. Refuse to admit that the court you are litigating in is a FRANCHISE court that has no jurisdiction over non-franchisees  
26 or people who do not consent to the franchise.
- 27 4. Abuse the words “includes” and “including” to add anything they want to the definition of “person” or “individual”  
28 within the franchise. All such “persons” are public offices and not private human beings. See:

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

- 29 5. Refuse to impose the burden of proof upon the government to show that you EXPRESSLY CONSENTED to convert  
30 PRIVATE property into PUBLIC property BEFORE they can claim jurisdiction over it.
- 31 6. Silently PRESUME that the property in question is PUBLIC property connected with the “trade or business” (public  
32 office per 26 U.S.C. §7701(a)(26)) franchise and force you to prove that it ISN’T by CHALLENGING false  
33 information returns filed against it, such as IRS Forms W-2, 1098, 1099, and K-1. See:

*Correcting Erroneous Information Returns*, Form #04.001  
<http://sedm.org/Forms/FormIndex.htm>

- 34 7. Presume that the STATUTORY and CONSTITUTIONAL contexts for geographical words are the same. They are  
35 NOT, and in fact are most often mutually exclusive.
- 36 8. Presume that because you submitted an application for a franchise, that you:  
37 8.1. CONSENTED to the franchise and were not under duress.  
38 8.2. Were requesting a “benefit” and therefore agreed to the obligations associated with the “benefit”.

39 CALIFORNIA CIVIL CODE  
40 DIVISION 3. OBLIGATIONS  
41 PART 2. CONTRACTS  
42 CHAPTER 3. CONSENT  
43 [Section 1589](#)  
44

45 *1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations*  
46 *arising from it, so far as the facts are known, or ought to be known, to the person accepting.*

- 47 8.3. Agree to accept the obligations associated with the status described on the application, such as “taxpayer”,  
48 “driver”, “spouse”.

49 If you want to prevent the above, reserve all your rights on the application, indicate duress, and define all terms on the  
50 form as NOT connected with any government or statutory law.



9. PRESUME that the OWNER has a civil statutory status that he or she did not consent to, such as:
- 9.1. "spouse" under the family code of your state, which is a franchise.
  - 9.2. "driver" under the vehicle code of your state, which is a franchise.
  - 9.3. "taxpayer" under the tax code of your state, which is a franchise.
10. PRESUME in the case of physical PROPERTY that it was situated on federal territory to which the general and exclusive jurisdiction of the national government applies, even though it is not. This is primarily done by playing word games with geographical "words of art" such as "State" and "United States".
11. Refuse to satisfy the burden of proving that the owner of the property expressly consented in a manner that he/she prescribed to change the status of either himself or the property over which they claim a public interest.
12. Judges will interfere with attempts to introduce evidence in the proceeding that challenges any of the above presumptions.
13. Unlawfully compel the use of Social Security Numbers or Taxpayer Identification Numbers in violation of 42 U.S.C. §408(a)(8) in connection with specific property as a precondition of rendering a usually essential service. It will be illegally compelled because:
- 13.1. The party against whom it was compelled was not a statutory "Taxpayer" or "person" or "individual" or to whom a duty to furnish said number lawfully applies.
  - 13.2. The property was not located on territory subject to the territorial jurisdiction of that national government.
14. Use one franchise as a way to recruit franchisees under OTHER franchises that are completely unrelated. For instance, they will enact a vehicle code statute that allows for confiscation of REGISTERED vehicles only that are being operated by UNLICENSED drivers. That way, everyone who wants to protect their vehicle also indirectly has to ALSO become a statutory "driver" using the public roadways for commercial activity and thus subject to regulation by the state, even though they in fact ARE NOT intending to do so.
15. Issue a license and then refuse to recognize the authority and ability in court of those possessing said license to act in an EXCLUSIVELY PRIVATE capacity. For instance:
- 15.1. They may have a contractor's license but they are NOT allowed to operate as OTHER than a licensed contractor...OR are NOT allowed to operate in an exclusively PRIVATE capacity.
  - 15.2. They may have a vehicle registration but are NOT allowed to remove it or NOT use it during times when they are NOT using the public roadways for hire, which is most of the time. In other words, the vehicle is the equivalent to "off duty" at some times. They allow police officers, who are PUBLIC officers, to be off duty, but not anyone who DOESN'T work for the government.
16. Issue or demand GOVERNMENT ID and then presume that the applicant is a statutory "resident" for ALL purposes, rather than JUST the specific reason the ID was issued. Since a "resident" is a public officer, in effect they are PRESUMING that you are a public officer 24 hours a day, 7 days a week, and that you HAVE to assume this capacity without pay or "benefit" and without the ability to quit. See:

*Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002, Section 13.6  
<http://sedm.org/Forms/FormIndex.htm>

What all of the above government abuses have in common is that they do one or more of the following:

1. Involve PRESUMPTIONS which violate due process of law and are therefore UNCONSTITUTIONAL. See:  
*Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017  
<http://sedm.org/Forms/FormIndex.htm>
2. Refuse to RECOGNIZE the existence of PRIVATE property or PRIVATE rights.
3. Violate the very purpose of establishing government to begin with, which is to PROTECT PRIVATE property by LEAVING IT ALONE and not regulating or benefitting from its use or abuse until AFTER it has been used to injure the equal rights of anyone OTHER than the original owner.
4. Violate the Unconstitutional Conditions Doctrine of the U.S. Supreme Court.
5. Needlessly interfere with the ownership or control of otherwise PRIVATE property.
6. Often act upon property BEFORE it is used to institute an injury, instead of AFTER. Whenever the law acts to PREVENT future harm rather than CORRECT past harm, it requires the consent of the owner. The common law itself only provides remedies for PAST harm and cannot act on future conduct, except in the case of injunctions where PAST harm is already demonstrated.
7. Institute involuntary servitude against the owner in violation of the Thirteenth Amendment.
8. Represent an eminent domain over PRIVATE property in violation of the state constitution in most states.
9. Violate the takings clauses of the Fifth Amendment to the United States Constitution.
10. Violate the maxim of law that the government has a duty to protect your right to NOT receive a "benefit" and NOT pay for "benefits" that you don't want or don't need.

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

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

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

It ought to be obvious to the reader that the basis for Socialism is public ownership of ALL property.

**“socialism n (1839) 1: any of various economic and political theories *advocating collective or governmental ownership and administration of the means of production and distribution of goods* 2 a: *a system of society or group living in which there is no private property* b: *a system or condition of society in which the means of production are owned and controlled by the state* 3: *a stage of society in Marxist theory transitional between capitalism and communism and distinguished by unequal distribution of goods and pay according to work done.*”**  
[Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 1118]

Any system of law that recognizes no absolute and inviolable constitutional boundary between PRIVATE property and PUBLIC property, or which regards ALL property as being subject to government taxation and/or regulation is a socialist or collectivist system. That socialist system is exhaustively described in the following:

*Socialism: The New American Civil Religion*, Form #05.016  
<http://sedm.org/Forms/FormIndex.htm>

Below is how the U.S. Supreme Court characterizes efforts to violate the rules for converting PRIVATE property into PUBLIC property listed above and thereby STEAL PRIVATE property. The text below the following line up to the end of the section comes from the case indicated:

### Munn v. Illinois, 94 U.S. 113 (1876)

The question presented, therefore, is one of the greatest importance, — whether it is within the competency of a State to fix the compensation which an individual may receive for the use of his own property in his private business, and for his services in connection with it.

[. . .]

139\*139 The validity of the legislation was, among other grounds, assailed in the State court as being in conflict with that provision of the State Constitution which declares that no person shall be deprived of life, liberty, or property without due process of law, and with that provision of the Fourteenth Amendment of the Federal Constitution which imposes a similar restriction upon the action of the State. The State court held, in substance, that the constitutional provision was not violated so long as the owner was not deprived of the title and possession of his property; and that it did not deny to the legislature the power to make all needful rules and regulations respecting the use and enjoyment of the property, referring, in support of the position, to instances of its action in prescribing the interest on money, in establishing and regulating public ferries and public mills, and fixing the compensation in the shape of tolls, and in delegating power to municipal bodies to regulate the charges of hackmen and draymen, and the weight and price of bread. In this court the legislation was also assailed on the same ground, our jurisdiction arising upon the clause of the Fourteenth Amendment, ordaining that no State shall deprive any person of life, liberty, or property without due process of law. But it would seem from its opinion that the court holds that property loses something of its private character when employed in such a way as to be generally useful. The doctrine declared is that property "becomes clothed with a public interest when used in a manner to make it of public consequence, and affect the community at large;" and from such clothing the right of the legislature is deduced to control the use of the property, and to determine the compensation which the owner may receive for it. **When Sir Matthew Hale, and the sages of the law in his day, spoke of property as affected by a public interest, and ceasing from that cause to be juris privati solely, that is, ceasing to be held merely in private right, they referred to property dedicated by the owner to public uses, or to property the use of which was granted by the government, or in connection with which special privileges were conferred. Unless the property was thus dedicated, or some right bestowed by the government was held with the**

**property, either by specific grant or by prescription of so long a time as 140\*140 to imply a grant originally, the property was not affected by any public interest so as to be taken out of the category of property held in private right.**

But it is not in any such sense that the terms "clothing property with a public interest" are used in this case. From the nature of the business under consideration — the storage of grain — which, in any sense in which the words can be used, is a private business, in which the public are interested only as they are interested in the storage of other products of the soil, or in articles of manufacture, it is clear that the court intended to declare that, whenever one devotes his property to a business which is useful to the public, — "affects the community at large," — the legislature can regulate the compensation which the owner may receive for its use, and for his own services in connection with it. "When, therefore," says the court, "one devotes his property to a use in which the public has an interest, he, in effect, grants to the public an interest in that use, and must submit to be controlled by the public for the common good, to the extent of the interest he has thus created. He may withdraw his grant by discontinuing the use; but, so long as he maintains the use, he must submit to the control." The building used by the defendants was for the storage of grain: in such storage, says the court, the public has an interest; therefore the defendants, by devoting the building to that storage, have granted the public an interest in that use, and must submit to have their compensation regulated by the legislature.

**If this be sound law, if there be no protection, either in the principles upon which our republican government is founded, or in the prohibitions of the Constitution against such invasion of private rights, all property and all business in the State are held at the mercy of a majority of its legislature.** The public has no greater interest in the use of buildings for the storage of grain than it has in the use of buildings for the residences of families, nor, indeed, anything like so great an interest; and, according to the doctrine announced, the legislature may fix the rent of all tenements used for residences, without reference to the cost of their erection. If the owner does not like the rates prescribed, he may cease renting his houses. He has granted to the public, says the court, an interest in the use of the 141\*141 buildings, and "he may withdraw his grant by discontinuing the use; but, so long as he maintains the use, he must submit to the control." The public is interested in the manufacture of cotton, woollen, and silken fabrics, in the construction of machinery, in the printing and publication of books and periodicals, and in the making of utensils of every variety, useful and ornamental; **indeed, there is hardly an enterprise or business engaging the attention and labor of any considerable portion of the community, in which the public has not an interest in the sense in which that term is used by the court in its opinion; and the doctrine which allows the legislature to interfere with and regulate the charges which the owners of property thus employed shall make for its use, that is, the rates at which all these different kinds of business shall be carried on, has never before been asserted, so far as I am aware, by any judicial tribunal in the United States.**

**The doctrine of the State court, that no one is deprived of his property, within the meaning of the constitutional inhibition, so long as he retains its title and possession, and the doctrine of this court, that, whenever one's property is used in such a manner as to affect the community at large, it becomes by that fact clothed with a public interest, and ceases to be juris privati only, appear to me to destroy, for all useful purposes, the efficacy of the constitutional guaranty. All that is beneficial in property arises from its use, and the fruits of that use; and whatever deprives a person of them deprives him of all that is desirable or valuable in the title and possession. If the constitutional guaranty extends no further than to prevent a deprivation of title and possession, and allows a deprivation of use, and the fruits of that use, it does not merit the encomiums it has received.** Unless I have misread the history of the provision now incorporated into all our State constitutions, and by the Fifth and Fourteenth Amendments into our Federal Constitution, and have misunderstood the interpretation it has received, it is not thus limited in its scope, and thus impotent for good. **It has a much more extended operation than either court, State, or Federal has given to it. The provision, it is to be observed, places property under the same protection as life and liberty. Except by due process of law, no State can 142\*142 deprive any person of either. The provision has been supposed to secure to every individual the essential conditions for the pursuit of happiness; and for that reason has not been heretofore, and should never be, construed in any narrow or restricted sense.**

No State "shall deprive any person of life, liberty, or property without due process of law," says the Fourteenth Amendment to the Constitution. By the term "life," as here used, something more is meant than mere animal existence. The inhibition against its deprivation extends to all those limbs and faculties by which life is enjoyed. The provision equally prohibits the mutilation of the body by the amputation of an arm or leg, or the putting out of an eye, or the destruction of any other organ of the body through which the soul communicates with the outer world. The deprivation not only of life, but of whatever God has given to everyone with life, for its growth and enjoyment, is prohibited by the provision in question, if its efficacy be not frittered away by judicial decision.

By the term "liberty," as used in the provision, something more is meant than mere freedom from physical restraint or the bounds of a prison. It means freedom to go where one may choose, and to act in such manner, not inconsistent with the equal

rights of others, as his judgment may dictate for the promotion of his happiness; that is, to pursue such callings and avocations as may be most suitable to develop his capacities, and give to them their highest enjoyment.

**The same liberal construction which is required for the protection of life and liberty, in all particulars in which life and liberty are of any value, should be applied to the protection of private property. If the legislature of a State, under pretence of providing for the public good, or for any other reason, can determine, against the consent of the owner, the uses to which private property shall be devoted, or the prices which the owner shall receive for its uses, it can deprive him of the property as completely as by a special act for its confiscation or destruction. If, for instance, the owner is prohibited from using his building for the purposes for which it was designed, it is of little consequence that he is permitted to retain the 143\*143 title and possession; or, if he is compelled to take as compensation for its use less than the expenses to which he is subjected by its ownership, he is, for all practical purposes, deprived of the property, as effectually as if the legislature had ordered his forcible dispossession. If it be admitted that the legislature has any control over the compensation, the extent of that compensation becomes a mere matter of legislative discretion. The amount fixed will operate as a partial destruction of the value of the property, if it fall below the amount which the owner would obtain by contract, and, practically, as a complete destruction, if it be less than the cost of retaining its possession. There is, indeed, no protection of any value under the constitutional provision, which does not extend to the use and income of the property, as well as to its title and possession.**

This court has heretofore held in many instances that a constitutional provision intended for the protection of rights of private property should be liberally construed. It has so held in the numerous cases where it has been called upon to give effect to the provision prohibiting the States from legislation impairing the obligation of contracts; the provision being construed to secure from direct attack not only the contract itself, but all the essential incidents which give it value and enable its owner to enforce it. Thus, in *Bronson v. Kinzie*, reported in the 1st of Howard, it was held that an act of the legislature of Illinois, giving to a mortgagor twelve months within which to redeem his mortgaged property from a judicial sale, and prohibiting its sale for less than two-thirds of its appraised value, was void as applied to mortgages executed prior to its passage. It was contended, in support of the act, that it affected only the remedy of the mortgagee, and did not impair the contract; but the court replied that there was no substantial difference between a retrospective law declaring a particular contract to be abrogated and void, and one which took away all remedy to enforce it, or encumbered the remedy with conditions that rendered it useless or impracticable to pursue it. And, referring to the constitutional provision, the court said, speaking through Mr. Chief Justice Taney, that

*"it would be unjust to the memory of the distinguished men who framed it, to suppose that it was designed to protect a mere barren and 144\*144 abstract right, without any practical operation upon the business of life. It was undoubtedly adopted as a part of the Constitution for a great and useful purpose. It was to maintain the integrity of contracts, and to secure their faithful execution throughout this Union, by placing them under the protection of the Constitution of the United States. And it would but Ill. become this court, under any circumstances, to depart from the plain meaning of the words used, and to sanction a distinction between the right and the remedy, which would render this provision illusive and nugatory, mere words of form, affording no protection and producing no practical result."*

And in *Pumpelly v. Green Bay Company*, 13 Wall. 177, the language of the court is equally emphatic. That case arose in Wisconsin, the constitution of which declares, like the constitutions of nearly all the States, that private property shall not be taken for public use without just compensation; and this court held that the flooding of one's land by a dam constructed across a river under a law of the State was a taking within the prohibition, and required compensation to be made to the owner of the land thus flooded. The court, speaking through Mr. Justice Miller, said: —

*"It would be a very curious and unsatisfactory result, if, in construing a provision of constitutional law, always understood to have been adopted for protection and security to the rights of the individual as against the government, and which has received the commendation of jurists, statesmen, and commentators, as placing the just principles of the common law on that subject beyond the power of ordinary legislation to change or control them, it shall be held that, if the government refrains from the absolute conversion of real property to the uses of the public, it can destroy its value entirely, can inflict irreparable and permanent injury to any extent, can, in effect, subject it to total destruction without making any compensation, because, in the narrowest sense of the word, it is not taken for the public use. Such a construction would pervert the constitutional provision into a restriction on the rights of the citizen, as those rights stood at the common law, instead of the government, and make it an authority for invasion of private right under the pretext of the public good, which had no warrant in the laws or practices of our ancestors."*

**The views expressed in these citations, applied to this case, would render the constitutional provision invoked by the defendants effectual to protect them in the uses, income, and revenues of their property, as well as in its title and possession. The construction actually given by the State court and by this court makes the provision, in the language**



1 **of Taney, a protection to "a mere barren and abstract right, without any practical operation upon the business of**  
2 **life," and renders it "illusive and nugatory, mere words of form, affording no protection and producing no practical**  
3 **result."**

4 The power of the State over the property of the citizen under the constitutional guaranty is well defined. The State may take  
5 his property for public uses, upon just compensation being made therefor. It may take a portion of his property by way of  
6 taxation for the support of the government. It may control the use and possession of his property, so far as may be necessary  
7 for the protection of the rights of others, and to secure to them the equal use and enjoyment of their property. **The doctrine**  
8 **that each one must so use his own as not to injure his neighbor — sic utere tuo ut alienum non lædas — is the rule by**  
9 **which every member of society must possess and enjoy his property; and all legislation essential to secure this common**  
10 **and equal enjoyment is a legitimate exercise of State authority. Except in cases where property may be destroyed to**  
11 **arrest a conflagration or the ravages of pestilence, or be taken under the pressure of an immediate and overwhelming**  
12 **necessity to prevent a public calamity, the power of the State over the property of the citizen does not extend beyond**  
13 **such limits.**

14 It is true that the legislation which secures to all protection in their rights, and the equal use and enjoyment of their property,  
15 embraces an almost infinite variety of subjects. Whatever affects the peace, good order, morals, and health of the community,  
16 comes within its scope; and every one must use and enjoy his property subject to the restrictions which such legislation  
17 imposes. What is termed the police power of the State, which, from the language often used respecting it, one would suppose  
18 to be an undefined and irresponsible element in government, can only interfere with the conduct of individuals in their  
19 intercourse with each other, and in the use of their property, so far 146\*146 as may be required to secure these objects. **The**  
20 **compensation which the owners of property, not having any special rights or privileges from the government in**  
21 **connection with it, may demand for its use, or for their own services in union with it, forms no element of consideration**  
22 **in prescribing regulations for that purpose.** If one construct a building in a city, the State, or the municipality exercising a  
23 delegated power from the State, may require its walls to be of sufficient thickness for the uses intended; it may forbid the  
24 employment of inflammable materials in its construction, so as not to endanger the safety of his neighbors; if designed as a  
25 theatre, church, or public hall, it may prescribe ample means of egress, so as to afford facility for escape in case of accident;  
26 it may forbid the storage in it of powder, nitro-glycerine, or other explosive material; it may require its occupants daily to  
27 remove decayed vegetable and animal matter, which would otherwise accumulate and engender disease; it may exclude from  
28 it all occupations and business calculated to disturb the neighborhood or infect the air. Indeed, there is no end of regulations  
29 with respect to the use of property which may not be legitimately prescribed, having for their object the peace, good order,  
30 safety, and health of the community, thus securing to all the equal enjoyment of their property; but in establishing these  
31 regulations it is evident that compensation to the owner for the use of his property, or for his services in union with it, is not  
32 a matter of any importance: whether it be one sum or another does not affect the regulation, either in respect to its utility or  
33 mode of enforcement. One may go, in like manner, through the whole round of regulations authorized by legislation, State  
34 or municipal, under what is termed the police power, and in no instance will he find that the compensation of the owner for  
35 the use of his property has any influence in establishing them. **It is only where some right or privilege is conferred by the**  
36 **government or municipality upon the owner, which he can use in connection with his property, or by means of which**  
37 **the use of his property is rendered more valuable to him, or he thereby enjoys an advantage over others, that the**  
38 **compensation to be received by him becomes a legitimate matter of regulation. Submission to the regulation of**  
39 **compensation in such cases is an implied condition 147\*147 of the grant, and the State, in exercising its power of**  
40 **prescribing the compensation, only determines the conditions upon which its concession shall be enjoyed. When the**  
41 **privilege ends, the power of regulation ceases.**

42 Jurists and writers on public law find authority for the exercise of this police power of the State and the numerous regulations  
43 which it prescribes in the doctrine already stated, that everyone must use and enjoy his property consistently with the rights  
44 of others, and the equal use and enjoyment by them of their property. "The police power of the State," says the Supreme  
45 Court of Vermont, "extends to the protection of the lives, limbs, health, comfort, and quiet of all persons, and the protection  
46 of all property in the State. According to the maxim, sic utere tuo ut alienum non lædas, which, being of universal application,  
47 it must, of course, be within the range of legislative action to define the mode and manner in which every one may so use his  
48 own as not to injure others." Thorpe v. Rutland & Burlington Railroad Co., 27 Vt. 149. "We think it a settled principle  
49 growing out of the nature of well-ordered civil society," says the Supreme Court of Massachusetts, "that every holder of  
50 property, however absolute and unqualified may be his title, holds it under the implied liability that his use of it shall not be  
51 injurious to the equal enjoyment of others having an equal right to the enjoyment of their property, nor injurious to the rights  
52 of the community." Commonwealth v. Alger, 7 Cush. 84. In his Commentaries, after speaking of the protection afforded by  
53 the Constitution to private property, Chancellor Kent says: —



1 *"But though property be thus protected, it is still to be understood that the law-giver has the right to prescribe*  
2 *the mode and manner of using it, so far as may be necessary to prevent the abuse of the right, to the injury or*  
3 *annoyance of others, or of the public. The government may, by general regulations, interdict such uses of property*  
4 *as would create nuisances and become dangerous to the lives, or health, or peace, or comfort of the citizens.*  
5 *Unwholesome trades, slaughter-houses, operations offensive to the senses, the deposit of powder, the application*  
6 *of steam-power to propel cars, the building with combustible materials, and the burial of the dead, may all be*  
7 *interdicted by law, in the-midst of dense masses of population, 148\*148 on the general and rational principle*  
8 *that every person ought so to use his property as not to injure his neighbors, and that private interests must be*  
9 *made subservient to the general interests of the community. 2 Kent, 340.*

10 The Italics in these citations are mine. The citations show what I have already stated to be the case, that the regulations which  
11 the State, in the exercise of its police power, authorizes with respect to the use of property are entirely independent of any  
12 question of compensation for such use, or for the services of the owner in connection with it.

13 There is nothing in the character of the business of the defendants as warehousemen which called for the interference  
14 complained of in this case. Their buildings are not nuisances; their occupation of receiving and storing grain infringes upon  
15 no rights of others, disturbs no neighborhood, infects not the air, and in no respect prevents others from using and enjoying  
16 their property as to them may seem best. **The legislation in question is nothing less than a bold assertion of absolute**  
17 **power by the State to control at its discretion the property and business of the citizen, and fix the compensation he**  
18 **shall receive. The will of the legislature is made the condition upon which the owner shall receive the fruits of his**  
19 **property and the just reward of his labor, industry, and enterprise. "That government," says Story, "can scarcely be**  
20 **deemed to be free where the rights of property are left solely dependent upon the will of a legislative body without any**  
21 **restraint. The fundamental maxims of a free government seem to require that the rights of personal liberty and private**  
22 **property should be held sacred."** Wilkeson v. Leland, 2 Pet. 657. **The decision of the court in this case gives**  
23 **unrestrained license to legislative will.**

24 The several instances mentioned by counsel in the argument and by the court in its opinion, in which legislation has fixed the  
25 compensation which parties may receive for the use of their property and services, do not militate against the views I have  
26 expressed of the power of the State over the property of the citizen. They were mostly cases of public ferries, bridges, and  
27 turnpikes, of wharfingers, hackmen, and draymen, and of interest on money. In all these cases, except that of interest on  
28 money, which I shall presently notice there was some special 149\*149 privilege granted by the State or municipality; and no  
29 one, I suppose, has ever contended that the State had not a right to prescribe the conditions upon which such privilege should  
30 be enjoyed. **The State in such cases exercises no greater right than an individual may exercise over the use of his own**  
31 **property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated or**  
32 **implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The recipient of**  
33 **the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege conferred, its**  
34 **acceptance implies an assent to the regulation of its use and the compensation for it.** The privilege which the hackman  
35 and drayman have to the use of stands on the public streets, not allowed to the ordinary coachman or laborer with teams,  
36 constitutes a sufficient warrant for the regulation of their fares. In the case of the warehousemen of Chicago, no right or  
37 privilege is conferred by the government upon them; and hence no assent of theirs can be alleged to justify any interference  
38 with their charges for the use of their property.

39 The quotations from the writings of Sir Matthew Hale, so far from supporting the positions of the court, do not recognize the  
40 interference of the government, even to the extent which I have admitted to be legitimate. They state merely that the franchise  
41 of a public ferry belongs to the king, and cannot be used by the subject except by license from him, or prescription time out  
42 of mind; and that when the subject has a public wharf by license from the king, or from having dedicated his private wharf  
43 to the public, as in the case of a street opened by him through his own land, he must allow the use of the wharf for reasonable  
44 and moderate charges. Thus, in the first quotation which is taken from his treatise De Jure Maris, Hale says that the king has

45 *"a right of franchise or privilege, that no man may set up a common ferry for all passengers without a prescription*  
46 *time out of mind or a charter from the king. He may make a ferry for his own use or the use of his family, but not*  
47 *for the common use of all the king's subjects passing that way; because it doth in consequent tend to a common*  
48 *charge, and is become a thing of public interest and use, and every man for his passage 150\*150 pays a toll,*  
49 *which is a common charge, and every ferry ought to be under a public regulation, viz., that it give attendance at*  
50 *due times, keep a boat in due order, and take but reasonable toll; for if he fail in these he is finable."*

51 Of course, one who obtains a license from the king to establish a public ferry, at which "every man for his passage pays a  
52 toll," must take it on condition that he charge only reasonable toll, and, indeed, subject to such regulations as the king may  
53 prescribe.

1 In the second quotation, which is taken from his treatise De Portibus Maris, Hale says: —

2 *"A man, for his own private advantage, may, in a port or town, set up a wharf or crane, and may take what rates*  
3 *he and his customers can agree for crannage, wharfage, housellage, pesage; for he doth no more than is lawful*  
4 *for any man to do, viz., makes the most of his own. If the king or subject have a public wharf, unto which all*  
5 *persons that come to that port must come and unlade or lade their goods as for the purpose, because they are the*  
6 *wharves only licensed by the king, or because there is no other wharf in that port, as it may fall out where a port*  
7 *is newly erected, in that case there cannot be taken arbitrary and excessive duties for crannage, wharfage, pesage,*  
8 *&c.; neither can they be enhanced to an immoderate rate, but the duties must be reasonable and moderate, though*  
9 *settled by the king's license or charter. For now the wharf and crane and other conveniences are affected with a*  
10 *public interest, and they cease to be juris privati only; as if a man set out a street in new building on his own land,*  
11 *it is now no longer bare private interest, but is affected by the public interest."*

12 The purport of which is, that if one have a public wharf, by license from the government or his own dedication, he must exact  
13 only reasonable compensation for its use. By its dedication to public use, a wharf is as much brought under the common-law  
14 rule of subjection to reasonable charges as it would be if originally established or licensed by the crown. All property  
15 dedicated to public use by an individual owner, as in the case of land for a park or street, falls at once, by force of the  
16 dedication, under the law governing property appropriated by the government for similar purposes.

17 I do not doubt the justice of the encomiums passed upon Sir 151\*151 Matthew Hale as a learned jurist of his day; but I am  
18 unable to perceive the pertinency of his observations upon public ferries and public wharves, found in his treatises on "The  
19 Rights of the Sea" and on "The Ports of the Sea," to the questions presented by the warehousing law of Illinois, undertaking  
20 to regulate the compensation received by the owners of private property, when that property is used for private purposes.

21 The principal authority cited in support of the ruling of the court is that of Alnutt v. Inglis, decided by the King's Bench, and  
22 reported in 12 East. But that case, so far from sustaining the ruling, establishes, in my judgment, the doctrine that everyone  
23 has a right to charge for his property, or for its use, whatever he pleases, unless he enjoys in connection with it some right or  
24 privilege from the government not accorded to others; and even then it only decides what is above stated in the quotations  
25 from Sir Matthew Hale, that he must submit, so long as he retains the right or privilege, to reasonable rates. In that case, the  
26 London Dock Company, under certain acts of Parliament, possessed the exclusive right of receiving imported goods into  
27 their warehouses before the duties were paid; and the question was whether the company was bound to receive them for a  
28 reasonable reward, or whether it could arbitrarily fix its compensation. In deciding the case, the Chief Justice, Lord  
29 Ellenborough, said: —

30 *"There is no doubt that the general principle is favored, both in law and justice, that every man may fix what*  
31 *price he pleases upon his own property, or the use of it; but if, for a particular purpose, the public have a right*  
32 *to resort to his premises and make use of them, and he have a monopoly in them for that purpose, if he will take*  
33 *the benefit of that monopoly, he must, as an equivalent, perform the duty attached to it on reasonable terms."*

34 And, coming to the conclusion that the company's warehouses were invested with "the monopoly of a public privilege," he  
35 held that by law the company must confine itself to take reasonable rates; and added, that if the crown should thereafter think  
36 it advisable to extend the privilege more generally to other persons and places, so that the public would not be restrained from  
37 exercising a choice of warehouses for the purpose, the company might be enfranchised from the restriction which 152\*152  
38 attached to a monopoly; but, so long as its warehouses were the only places which could be resorted to for that purpose, the  
39 company was bound to let the trade have the use of them for a reasonable hire and reward. The other judges of the court  
40 placed their concurrence in the decision upon the ground that the company possessed a legal monopoly of the business, having  
41 the only warehouses where goods imported could be lawfully received without previous payment of the duties. From this  
42 case it appears that it is only where some privilege in the bestowal of the government is enjoyed in connection with the  
43 property, that it is affected with a public interest in any proper sense of the terms. It is the public privilege conferred with the  
44 use of the property which creates the public interest in it.

45 In the case decided by the Supreme Court of Alabama, where a power granted to the city of Mobile to license bakers, and to  
46 regulate the weight and price of bread, was sustained so far as regulating the weight of the bread was concerned, no question  
47 was made as to the right to regulate the price. 3 Ala. 137. There is no doubt of the competency of the State to prescribe the  
48 weight of a loaf of bread, as it may declare what weight shall constitute a pound or a ton. But I deny the power of any  
49 legislature under our government to fix the price which one shall receive for his property of any kind. If the power can be  
50 exercised as to one article, it may as to all articles, and the prices of everything, from a calico gown to a city mansion, may  
51 be the subject of legislative direction.

1 **Other instances of a similar character may, no doubt, be cited of attempted legislative interference with the rights of**  
2 **property.** The act of Congress of 1820, mentioned by the court, is one of them. There Congress undertook to confer upon  
3 the city of Washington power to regulate the rates of wharfage at private wharves, and the fees for sweeping chimneys. Until  
4 some authoritative adjudication is had upon these and similar provisions, I must adhere, notwithstanding the legislation, to  
5 my opinion, that those who own property have the right to fix the compensation at which they will allow its use, and that  
6 those who control services have a right to fix the compensation at which they will be rendered. The chimney-sweeps may, I  
7 think, safely claim all the compensation which 153\*153 they can obtain by bargain for their work. In the absence of any  
8 contract for property or services, the law allows only a reasonable price or compensation; but what is a reasonable price in  
9 any case will depend upon a variety of considerations, and is not a matter for legislative determination.

10 **The practice of regulating by legislation the interest receivable for the use of money, when considered with reference**  
11 **to its origin, is only the assertion of a right of the government to control the extent to which a privilege granted by it**  
12 **may be exercised and enjoyed. By the ancient common law it was unlawful to take any money for the use of money;**  
13 **all who did so were called usurers, a term of great reproach, and were exposed to the censure of the church; and if,**  
14 **after the death of a person, it was discovered that he had been a usurer whilst living, his chattels were forfeited to the**  
15 **king, and his lands escheated to the lord of the fee. No action could be maintained on any promise to pay for the use**  
16 **of money, because of the unlawfulness of the contract. Whilst the common law thus condemned all usury, Parliament**  
17 **interfered, and made it lawful to take a limited amount of interest. It was not upon the theory that the legislature**  
18 **could arbitrarily fix the compensation which one could receive for the use of property, which, by the general law, was**  
19 **the subject of hire for compensation, that Parliament acted, but in order to confer a privilege which the common law**  
20 **denied. The reasons which L.Ed. to this legislation originally have long since ceased to exist; and if the legislation is**  
21 **still persisted in, it is because a long acquiescence in the exercise of a power, especially when it was rightfully assumed**  
22 **in the first instance, is generally received as sufficient evidence of its continued lawfulness. 10 Bac. Abr. 264.[\*]**

23 There were also recognized in England, by the ancient common law, certain privileges as belonging to the lord of the manor,  
24 which grew out of the state of the country, the condition of the people, and the relation existing between him and 154\*154  
25 his tenants under the feudal system. Among these was the right of the lord to compel all the tenants within his manor to grind  
26 their corn at his mill. No one, therefore, could set up a mill except by his license, or by the license of the crown, unless he  
27 claimed the right by prescription, which presupposed a grant from the lord or crown, and, of course, with such license went  
28 the right to regulate the tolls to be received. Woolrych on the Law of Waters, c. 6, of Mills. Hence originated the doctrine  
29 which at one time obtained generally in this country, that there could be no mill to grind corn for the public, without a grant  
30 or license from the public authorities. It is still, I believe, asserted in some States. This doctrine being recognized, all the rest  
31 followed. The right to control the toll accompanied the right to control the establishment of the mill.

32 It requires no comment to point out the radical differences between the cases of public mills and interest on money, and that  
33 of the warehouses in Chicago. No prerogative or privilege of the crown to establish warehouses was ever asserted at the  
34 common law. **The business of a warehouseman was, at common law, a private business and is so in its nature. It has**  
35 **no special privileges connected with it, nor did the law ever extend to it any greater protection than it extended to all**  
36 **other private business. No reason can be assigned to justify legislation interfering with the legitimate profits of that**  
37 **business, that would not equally justify an intermeddling with the business of every man in the community, so soon,**  
38 **at least, as his business became generally useful.**

## 39 **14 Metaphors that explain the straw man**

40 It may surprise you to learn that the concept of the straw man is not new to other areas of life and in fact is an imitation of:

- 41 1. God's design for Christianity itself.
- 42 2. Object-oriented programming techniques.
- 43 3. The working world.
- 44 4. Trusts within the legal field, which are used to implement the management of property of another through agency and
- 45 fiduciary duty.

46 The following subsections will give you examples to illustrate why the straw man invented by the legal profession is not new  
47 and is an imitation of other common phenomenon. We take the time to explain these concepts so that people in various other  
48 fields other than law can more easily understand abstract straw man concepts.

## 14.1 Work world

In the work world, people seek a “job” as a way to earn money to support themselves. That “job” is, in fact, a straw man. Jobs allow one to receive compensation for acting as an agent and for the benefit of another. Those exercising agency on behalf of another for compensation:

1. Are called by various names in the work world, such as “employee”, agent, officer, police officer, clerk, representative, sales representative, etc.
2. Often wear a “uniform”, which is a special type of clothing that everyone in the company wears who fill that role and which creates an association between the company they represent and the office they fill or the task they perform. Uniforms are often considered property of the company and must be surrendered when one leaves the company. Even the U.S. Supreme Court refers to this “uniform” when they use the phrase “clothed with...”:

*Misuse of power, possessed by virtue of state law and made possible only because the **wrongdoer is clothed with the authority of state law**, is action taken “under color of” state law. Ex parte Virginia, 100 U.S. 339, 346; Home Telephone & Telegraph Co. v. Los Angeles, 227 U.S. 278, 287, et seq.; Hague v. C.I.O., 307 U.S. 496, 507, 519; cf. 101 F.2d. 774, 790. Here the acts of appellees infringed the constitutional right and deprived the voters of the benefit of it within the meaning of § 20, unless by its terms its application is restricted to deprivations “on account of such inhabitant being an alien or by reason of his color, or race.”*  
[*United States v. Classic*, 313 U.S. 299 (1941)]

3. Often wear a “badge” or “ID” or have a business card that identifies them as an agent or officer of the entity, company, or corporation they represent and who is on official business. This business card or ID has the logo of the company being represented. Policemen, for instance, wear an official badge.
4. Are often required to clock in and out when they enter and leave the “office”. They only receive compensation while they are clocked in, and wearing the “uniform” or badge is evidence that they are “clocked in”.
5. Are subject to the rules, policy, and laws of the company while they are representing the company as an officer, agent, or “employee”.

The straw man functions exactly the same way:

1. The straw man is a statutory “employee” under the laws of the government at 26 U.S.C. §3401(c ) and 5 U.S.C. §2105(a).
2. The “badge” or “uniform” the straw man wears is the Social Security Number (SSN) or Taxpayer Identification Number (TIN). That number:
  - 2.1. Is property of the government. 20 C.F.R. §422.103(d).
  - 2.2. May not be used for private business. In fact, it is a crime to abuse the number that can land you in jail. That crime is called “identity theft”. See:
    - 2.2.1. 42 U.S.C. §405(c)(2)(C)(i): Evidence, Procedure, and Certification for payments
    - 2.2.2. 42 U.S.C. §408(a)(7): Penalties
    - 2.2.3. 18 U.S.C. §1028(a)(7): Fraud and related activity in connection with identification documents, authentication features, and information
    - 2.2.4. 18 U.S.C. §1028A: Aggravated Identity Theft
  - 2.3. Must be used in connection with the use or management of all public property.
3. The straw man “clocks in” whenever they:
  - 3.1. Use a government-owned “uniform” called an SSN or TIN to conduct commercial business.
  - 3.2. Present government ID that was applied for or created in association with an SSN or TIN.For instance, if one puts an SSN or TIN on a bank account application, they become a statutory “U.S. person” pursuant to 26 U.S.C. §7701(a)(30) who is a public officer on official business. Beyond that point everything done in connection with said bank account is as an agent or officer of the government and all deposits, by association, are owned by the government and must be used in strict accordance with the “employment agreement” for public officers codified in the Internal Revenue Code, Subtitles A and C franchise agreement.

## 14.2 Christianity

Christianity functions just like the straw man concept:

1. The Apostle Paul in Ephesians 4 says that when we become Christians, we should put on “The New Man”, which is a metaphor for the clothes of the straw man or office we occupy in God’s Kingdom:

**The New Man**

*This I say, therefore, and testify in the Lord, that you should no longer walk as [f]the rest of the Gentiles walk, in the futility of their mind, 18 having their understanding darkened, being alienated from the life of God, because of the ignorance that is in them, because of the blindness of their heart; 19 who, being past feeling, have given themselves over to lewdness, to work all uncleanness with greediness.*

*But you have not so learned Christ, if indeed you have heard Him and have been taught by Him, as the truth is in Jesus: that you put off, concerning your former conduct, the old man which grows corrupt according to the deceitful lusts, and be renewed in the spirit of your mind, and that you put on the new man which was created according to God, in true righteousness and holiness.  
[Eph. 4:17-24, Bible, NKJV]*

If we DO NOT put on the “new man” or clothes of the Heaven Inc. straw man franchise, then we are presumed to be acting as “Agents of Satan”, as we prove in:

Policy Document: Members Who Reenter the Franchise System, Form #08.017, Section 13.1  
<https://sedm.org/Forms/FormIndex.htm>

2. The Bible identifies the earth and the heavens as God’s exclusive property. See Psalm 89:11, Psalm 33:6-9, Isaiah 42:5, Isaiah 45:18.
3. The Earth, which is God’s property is identified as being under our temporary stewardship as God’s “trustees”. Gen. 1:28.
4. The Bible is a trust indenture that:
  - 4.1. Makes the earth the corpus of a trust.
  - 4.2. Makes believers trustees over the corpus of the trust starting with Adam and Eve and all their descendants.
  - 4.3. The Settlers of the trust are the prophets who wrote the Bible while acting as God’s agents and fiduciaries.
  - 4.4. The beneficiary of the trust is God. Everything we do as believers is done for his “benefit” and glory.
5. The Kingdom of Heaven is a private corporation, which is a body of personnel associated with the Bible trust indenture.
6. Jesus is the Protector of the Bible trust indenture and Kingdom of Heaven, Inc. He recruits, hires, and fires trustees, who are us as believers.
7. The Bible trust indenture instantiates the “work rules”, policies, and laws for trustees and the Kingdom of Heaven, Inc. It is an employee manual for “Kingdom of Heaven, Inc.”.
8. We “clock in” and enter our job based on our actions. When we are acting consistent with the Bible trust indenture, then we are described as:
  - 8.1. “Bearing fruit”. See John 15:1-8.
  - 8.2. Being “in him”. See 1 John 4:16, 1 John 2:3-6, Col. 2:8-10.
  - 8.3. Glorifying the father. Matt. 5:16.
9. Pastors are the lawyers who supervise the “trustees” and interpret the company rules and policy found in the Bible. They are God’s “Department of Justice”, and “HR Department” for the “Kingdom of Heaven, Inc.”. Ecclesiastes 12:9-12.
10. “Prayer” is the method of talking directly to the owner of the company, God, when you have a question about your duties as a trustee. It is how you petition your boss for help. John 14:12-14.
11. The “Holy Spirit” is the Internet connection to the Kingdom of Heaven Inc. John 14:15-24.
  - 11.1. It puts you in constant contact with the corporate headquarters.
  - 11.2. It helps you assimilate into the corporation.
  - 11.3. It provides counseling when you have violated the work rules found in the trust.

If you would like to learn much more about this fascinating subject, please consult:

1. Delegation of Authority Order from God to Christians, Form #13.007  
<http://sedm.org/Forms/FormIndex.htm>
2. Ministry Introduction, Form #12.014  
<http://sedm.org/Forms/FormIndex.htm>



### 14.3 Computer Programming

Object-Oriented Programming (OOP) began in the mid 1960's with the Simula 67 programming language. Object-oriented programming has taken over most areas of the computing and programming field and forms the basis for all modern computer operating systems, including Microsoft Windows and MAC OS. At its core, OOP depends on:

1. Classes that implement properties and methods that relate to specific types of objects.
2. Instances of objects that encapsulate the functionality of specific classes.
3. Abstraction so as to make the data and processes that operate upon the data internally transparent to other programming routines that call the processes.
4. Modularization of functionality within computer programs to create reusable tools for specific programming applications.

Object-oriented programming developed as the dominant programming methodology in the early and mid 1990's when programming languages supporting the techniques became widely available. These included Visual FoxPro 3.0, C++, and Delphi. Its dominance was further enhanced by the rising popularity of [graphical user interfaces](#), which rely heavily upon object-oriented programming techniques. An example of a closely related dynamic GUI library and OOP language can be found in the [Cocoa](#) frameworks on [Mac OS X](#), written in [Objective-C](#), an object-oriented, dynamic messaging extension to C based on Smalltalk. OOP toolkits also enhanced the popularity of [event-driven programming](#) (although this concept is not limited to OOP). Some feel that association with GUIs (real or perceived) was what propelled OOP into the programming mainstream.

Object-oriented programming techniques came after the straw man concept and are an emulation of how the straw man works:

1. The data managed by classes is the thing being managed and manipulated by the methods or processes that it implements. Similarly, the thing being managed by the straw man is public property.
2. Classes and the objects that instantiate them function as the "clothes" that data and processes "wear". They are the equivalent of the association of a name with the Social Security Number, which association identifies the holder of the number as an agent or proxy for the government who manages public property.
3. The programming logic that implements the class manages the data within the class. That logic finds its legal equivalent in the written law, which regulates processes and activities of all those who manage the data within the class.
4. Classes act as a proxy or agent through which methods exposed by the class may be used to manipulate the data contained within the class. Similarly, the law makes the straw man the proxy or agent through which the use of public property under the custody and control of the government is regulated and controlled.
5. To get to the data within the class and manipulate it, you have to go through the methods exposed by the class. Similarly, to avail yourself of the "benefits" of using the public/government property managed by the straw man, you have to use procedures and methods and forms created and exposed by the written law and you must do so as an agent and public officer of the government. It is unlawful for private parties to use or "benefit" from public property without the consent of the government and without obeying the laws that regulate the use of said property.

### 15 Franchises implemented as trusts are the legal vehicle used to implement the "straw man"

Every straw man we have identified:

1. Is a "public officer" within the government.
2. Is in receipt, custody, or control of public property.
3. Has a fiduciary duty to the government as a "trustee" over public property.
4. Consented at some point to act as a "trustee" by filling out a government form such as a license or application for "benefits". See:

<p><i>The Government "Benefits" Scam</i>, Form #05.040 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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Why did the government use the mechanism of trusts to implement the straw man? Because once you sign up to become the trustee, you can't resign without the express permission of the beneficiary under the terms of the trust indenture or contract itself. You know the government ain't NEVER gonna give you permission to quit your job as trustee and their free WHORE.

#### **VIII. Devestment of Office.**

*A trustee is discharged:*

- (1) by extinction of the trust,*
- (2) by completion of his duties,*
- (3) by such means as the instrument contemplates,*
- (4) by consent of the beneficiaries,*
- (5) by judgment of a competent court.<sup>93</sup>*

[. . .]

*The trustee cannot abandon his trust, and even if he conveys away the property he will still remain liable as trustee;<sup>94</sup> but he may resign.<sup>95</sup>*

*Resignation. The resignation in most jurisdictions may be at pleasure,<sup>96</sup> and in any jurisdiction for good reason.<sup>97</sup>*

**To be effective, the resignation must be made either according to an express provision of the trust instrument,<sup>98</sup> or with the assent of all the beneficiaries or the court.<sup>99</sup>**

*The assent of the beneficiaries must be unanimous; hence, if some are under age, unascertained, unborn, or incompetent, a valid assent cannot be given by the beneficiaries, and resort must be had to the court.*

*The mere resignation and acceptance thereof will not convey the title to the property, but the trustee should then divest himself of the property by suitable conveyances, and complete his duties, and until he does so he will remain liable as trustee.<sup>100</sup>*

**Even where all persons in interest assent, it has been suggested that the resignation is not complete without the action of the court,<sup>101</sup> but it is, to say the least, doubtful ; and especially as all persons who are likely to raise the question are concluded by their assent.**

*The resignation need not be in writing, and where a trustee has conveyed the trust property to a successor appointed by the court, there being no evidence of any direct resignation, one would be presumed.<sup>102</sup>*

*Ordinarily courts of probate have jurisdiction in these matters; but where it is not specially given to them, a court of equity will have the power to accept a resignation among its ordinary powers, and generally has concurrent jurisdiction where the Probate Court has the power.<sup>103</sup>*

<sup>93</sup> Rev. Civ. Code So. Dak. (1903), 1651; Rev. Code N. Dak (1895), 4298; Civ. Code Cal. (1903), 2282.

<sup>94</sup> Webster v. Vandeventer, 6 Gray, 428.

<sup>95</sup> Mass. Rev. Laws (1902). ch. 147, 12.

<sup>96</sup> Bogle v. Bogle, 3 Allen, 158; Ellis v. Boston, H. & E. Railroad, 107 Mass. 1 ; statutes passim.

<sup>97</sup> Craig v. Craig, 3 Barb. Ch. 76 ; Dean v. Lanford, 9 Rich. Eq. (S. C.) 423.

<sup>98</sup> Stearns v. Fraleigh, 39 Fla. 603.

<sup>99</sup> Cruger y. Halliday, 11 Paige, 314.

<sup>100</sup> Ibid.

<sup>101</sup> Matter of Miller, 15 Abb.Pr. 277.

<sup>102</sup> Thomas v. Higham, 1 Bail. Eq. 222.

<sup>103</sup> Bowditch v. Banuelos, 1 Gray, 220.

The court will not accept a resignation until the retiring trustee has settled his account,<sup>104</sup> and returned any benefit connected with the office,<sup>105</sup> and in some jurisdictions they will require a successor to be provided for.<sup>106</sup>

Where there is more than one trust in the same instrument, the rule for resignation is the same as for acceptance; namely, unless the trusts are divisible, all or neither must be resigned.<sup>107</sup>  
[A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22;  
SOURCE: <http://www.archive.org/details/trusteeshandbook00loriiala>]

Because you can't quit as trustee without their permission, government franchises and "benefits" behave as "adhesion contracts". Below is the definition of an "adhesion contract":

**"Adhesion contract.** Standardized contract form offered to consumers of [government] goods and services on essentially "take it or leave it" basis without affording consumer realistic opportunity to bargain and under such conditions that consumer cannot obtain desired product or services except by acquiescing in form contract. Distinctive features of adhesion contract is that weaker party has no realistic choice as to its terms. *Cubic Corp. v. Marty*, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833; *Standard Oil Co. of Calif. v. Perkins*, C.A.Or., 347 F.2d. 379, 383. Recognizing that these contracts are not the result of traditionally "bargained" contracts, the trend is to relieve parties from onerous conditions imposed by such contracts. However, not every such contract is unconscionable. *Lechmere Tire and Sales Co. v. Burwick*, 360 Mass. 718, 720, 721, 277 N.E.2d. 503."  
[Black's Law Dictionary, Sixth Edition, p. 40]

We allege that the nature of Social Security as a trust and your role as a "trustee" explains why:

1. They can tell you that you aren't allowed to quit. The trust indenture doesn't permit the trustees to quit.
2. They will fraudulently call you the "beneficiary" even though technically you AREN'T the beneficiary, but the "trustee". They want to fool you into believing that you are "benefitted" by being their cheap whore so you won't rattle your legal chains and try to resign as trustee or complain about the burdens of your uncompensated position. The BIG secret they can't clue you into is that you didn't get any "consideration" in exchange for your duties so the contract is not legally enforceable. The Courts have ruled that you have no legally enforceable right to collect anything.

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

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

3. They will accept anyone as an applicant. All it takes to become a trustee is your consent, and they don't care where you live, including outside of federal territory. Technically, 20 C.F.R. §422.104 says that only statutory "citizens" and "permanent residents", both of whom are "U.S. persons" with a domicile on federal territory, can lawfully participate. However, in practice, if you go to the Dept. of Motor Vehicles to obtain a license and tell them you don't qualify for Social Security, they will demand a rejection letter from the Social Security Administration indicating that you don't qualify. Social Security then will say that you do qualify even if you aren't a "U.S. citizen" or "permanent resident" because their main job is to recruit more "taxpayers", not to follow the law.

The above may explain why the Bible says the following on the subject of government franchises, licenses, and "benefits":

*"My son, if sinners [socialists, in this case] entice you,  
**Do not consent [do not abuse your power of choice]**  
If they say, "Come with us,  
Let us lie in wait to shed blood [of innocent "nontaxpayers"];  
Let us lurk secretly for the innocent without cause;  
Let us swallow them alive like Sheol,  
And whole, like those who go down to the Pit:*

<sup>104</sup> Statutes passim. In re Olmstead, 24 App. Div. (N. Y.) 190.

<sup>105</sup> Statutes passim. In re Olmstead, 24 App. Div. (N. Y.) 190.

<sup>106</sup> Civ. Code Cal. (1903), 2260; Rev. Civ. Code So. Dak. (1903), §1638.

<sup>107</sup> Carruth v. Carruth, 118 Mass. 431.

*We shall fill our houses with spoil [plunder];  
Cast in your lot among us,  
Let us all have one purse [share the stolen LOOT]"--*

*My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a "U.S. citizen"].*  
*Keep your foot from their path;  
For their feet run to evil,  
And they make haste to shed blood.  
Surely, in vain the net is spread  
In the sight of any bird;  
But they lie in wait for their own blood.  
They lurk secretly for their own lives.  
So are the ways of everyone who is greedy for gain [or unearned government benefits];  
It takes away the life of its owners."  
[Proverbs 1:10-19, Bible, NKJV]*

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

The Social Security scam above is further documented later in section 17.8. This whole mess started in 1939, and it happened during traitor Franklin Delano Roosevelt's presidency. In that year:

1. The Trust Indenture Act of 1939 was enacted that codified the above rules. See:

Trust Indenture Act of 1939, 15 U.S.C., Chapter 2A  
<https://www.law.cornell.edu/uscode/text/15/chapter-2A>

2. The Public Salary Tax Act of 1939 was passed, authorizing taxes on the salaries of "public officers". This tax is STILL the basis for the modern Internal Revenue Code. See:

Public Salary Tax Act of 1939  
<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/HistFedIncTaxActs.htm>

3. The Internal Revenue Code was enacted into law for the first time. See:

Internal Revenue Code or 1939  
<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/HistFedIncTaxActs.htm>

Only one year after all the above happened, the Buck Act of 1940 was enacted authorizing states to impose income taxes upon "public officers" of the United States government, thus completing the transformation of our tax system into a franchise-based tax upon public offices that was common between both the states of the Union and the Federal government. The Buck Act can be found at 4 U.S.C. §105-113.

Most government franchises are implemented as trusts. When you complete and sign an application for a franchise such as Social Security, the following mechanisms occur:

1. A "public office" is created.
2. You become surety for the public office and thereby enter into a partnership with the office your consent created. That partnership, in fact, is the one referenced in the definition of "person" found in 26 U.S.C. §6671(b) . You are in partnership with Uncle Sam, in fact, because the office is owned by Uncle:

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)  
[§ 6671. Rules for application of assessable penalties](#)

(b) Person defined

*The term "person", as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.*

3. You become a trustee and fiduciary in relation to the beneficiary, which is the government and not you. That fiduciary duty is the ONLY method by which duties can lawfully be imposed upon you. See:

3.1. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "fiduciary duty"

<https://famguardian.org/TaxFreedom/CitesByTopic/FiduciaryDuty.htm>

3.2. Lawfully Avoiding Government Obligations Course, Form #12.040

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

4. Some of your PRIVATE rights are converted to PUBLIC rights and franchises.<sup>108</sup>

*"The Government urges that **the Power Company is estopped to question the validity of the Act creating the Tennessee Valley Authority**, and hence that the stockholders, suing in the right of the corporation, cannot [297 U.S. 323] maintain this suit. .... **The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581; Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469.**"*

*[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

*"...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance."*

*[Papasan v. Allain, 478 U.S. 265 (1986)]*

The reason the courts keep the subject of the "trade or business" franchise and the public offices that attach to it secret, is because they don't want to inform the public of how they are TRAPPED into becoming uncompensated "employees" and "officers" of the government. It's a legalized peonage and slavery scheme that no one would consent to if they were given all the facts about the effects of it BEFORE they signed that government application for a license or a benefit. Your consent instead is procured through constructive fraud and out of your own legal ignorance. They dumb you down about law in the public fool academy and then harvest your property using the stupidity they manufactured. Welcome to "The Matrix", Neo.

*"SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent"*

*[Black's Law Dictionary, Fourth Edition, p. 1593]*

*Qui tacet consentire videtur.*

*He who is silent appears to consent. Jenk. Cent. 32.*

*[Bouvier's Maxims of Law, 1856;*

*SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

The weak point of the abuse of franchises and trusts to enslave you are the following:

1. There is no legally enforceable "consideration" so the franchise contract is unenforceable. Contracts require consideration in order to be enforceable.
2. Your consent was procured before you became an adult. Contracts as a minor are unenforceable.
3. Your consent was not fully informed.

*"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences."*

*[Brady v. U.S., 397 U.S. 742 (1970)]*

4. The contract was not signed by BOTH parties to it. There is no government signature, so it can't be binding.
5. The government tried to get you to give up an unalienable right and therefore is violating the very purpose of its creation in the Declaration of Independence, which is to protect PRIVATE rights. The VERY first step in protecting PRIVATE rights is to keep them from being converted to PUBLIC rights. Would you hire a security guard for property called "government" if they insisted that you had to donate it to them before they would protect it? That donation is called a "usufruct" or a "moiety".
6. The concept of equal protection and equal treatment that is the foundation of the Constitution allows you to employ the same techniques to protect yourself using franchises that they use to enslave you. In other words, you can make your own "anti-franchise franchise". See:

Requirement for Equal Protection and Equal Treatment, Form #05.033

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

<sup>108</sup> For details on how PRIVATE rights may lawfully be converted to PUBLIC rights, see: Separation Between Public and Private Course, Form #12.025; <https://sedm.org/Forms/FormIndex.htm>.



If you would like to know more about all the devious and harmful effects that both trusts and franchises have upon your rights, see:

1. Government Instituted Slavery Using Franchises, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>
2. Trusts: Invisible Snares (ASNM, Vol. 12, No. 1)  
<http://famguardian.org/PublishedAuthors/Media/Antishyster/V12N1-Trusts.pdf>
3. A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22  
<http://www.archive.org/details/trusteeshandbook00loriiala>
4. The Truth About Trusts (ASNM, Vol. 7, No. 1)  
<http://famguardian.org/PublishedAuthors/Media/Antishyster/V07N1-TheTruthAboutTrusts.pdf>
5. Trust Fever (ASNM, Vol. 7, No. 1)  
<http://famguardian.org/Subjects/Taxes/Articles/trust%20fever.pdf>
6. Trust Fever II: Divide and Conquer (ASNM, Vol. 7, No. 4)  
<http://famguardian.org/PublishedAuthors/Media/Antishyster/V07N4-DivideAndConquer.pdf>

## **16 The Founding Fathers and the Bible Both Say You Shouldn't Engage in Commerce or Franchises with the Government or Act as a "Straw Man"**

Franchises are therefore an outgrowth of your absolute right to contract and they require either implicit or explicit consent in order for the terms of the franchise agreement to be enforceable against you. It is interesting to note that our most revered founding fathers warned against engaging in contracts or alliances, and by implication "franchises", with any government when they said the following. Now do you understand why the founding fathers made federal legislative jurisdiction "foreign" with respect to the states using the separation of powers?:

*"My ardent desire is, and my aim has been...to comply strictly with all our engagements foreign and domestic; but to keep the United States free from political connections with every other Country. To see that they may be independent of all, and under the influence of none. In a word, I want an American character, that the powers of Europe may be convinced we act for ourselves and not for others [as "public officers"]; this, in my judgment, is the only way to be respected abroad and happy at home."  
[George Washington, (letter to Patrick Henry, 9 October 1775);  
Reference: The Writings of George Washington, Fitzpatrick, ed., vol. 34 (335)]*

*"About to enter, fellow citizens, on the exercise of duties which comprehend everything dear and valuable to you, it is proper that you should understand what I deem the essential principles of our government, and consequently those which ought to shape its administration. I will compress them within the narrowest compass they will bear, stating the general principle, but not all its limitations. Equal and exact justice to all men, of whatever state or persuasion, religious or political; **peace, commerce, and honest friendship with all nations — entangling alliances [contracts, treaties, franchises] with none:**"  
[Thomas Jefferson, First Inaugural Address, March 4, 1801]*

The Bible also disdains contracts, covenants, and franchises with those who are not believers and especially with foreign governments such as the District of Columbia.

*"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you."  
[Exodus 23:32-33, Bible, NKJV]*

*"Take heed to yourself, lest you make a covenant or mutual agreement [contract, franchise agreement] with the inhabitants of the land to which you go, lest it become a snare in the midst of you."  
[Exodus 34:12, Bible, Amplified version]*

*"Do not walk in the statutes of your fathers [the heathens], nor observe their judgments, nor defile yourselves with their [pagan government] idols. I am the LORD your God: Walk in My statutes, keep My judgments, and do them; hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the LORD your God."*

**Avoid Bad Company**

*“My son, if sinners [socialists, in this case] entice you,  
Do not consent [to their contracts, franchises, or offices]  
If they say, “Come with us,  
Let us lie in wait to shed blood;  
Let us lurk secretly for the innocent without cause;  
Let us swallow them alive like Sheol,  
And whole, like those who go down to the Pit:  
We shall fill our houses with spoil [plunder];  
Cast in your lot among us,  
Let us all have one purse”—[the GOVERNMENT’S PURSE!]  
My son, do not walk in the way with them,  
Keep your foot from their path;  
For their feet run to evil,  
And they make haste to shed blood.  
Surely, in vain the net is spread  
In the sight of any bird;  
But they lie in wait for their own blood.  
They lurk secretly for their own lives.  
So are the ways of everyone who is greedy for gain [government “benefits”];  
It takes away the life of its owners.”*  
[Proverbs 1:10-19, Bible, NKJV]

Franchises are the main method by which malicious public servants in the government have systematically and surreptitiously:

1. Corrupted the original purpose of the charitable public trust called “government” and usurped it in order to:
  - 1.1. Unconstitutionally expand their power and influence.
  - 1.2. Increase the pecuniary benefits of those serving the government.
  - 1.3. Deprive most Americans of equal protection that is the foundation of the United States Constitution.
2. Exceeded their territorial jurisdiction very deliberately put there for the protection of private rights.

*Debitum et contractus non sunt nullius loci.  
Debt and contract [franchise agreement, in this case] are of no particular place.*

*Locus contractus regit actum.  
The place of the contract [franchise agreement, in this case] governs the act.*

[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://fanguardian.org/Publications/BouvierMaximsOfLaw/BouviarsMaxims.htm>]

3. Destroyed the separation of powers between the states and the federal government put there by the founding fathers for the protection of our liberties. See:

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

4. Enforced federal statutory law directly against persons domiciled in states of the Union who do not work for the government and avoided the requirement to publish implementing enforcement regulations in the Federal Register. See:

*Federal Enforcement Authority Within States of the Union*, Form #05.032  
<http://sedm.org/Forms/FormIndex.htm>

5. Introduced and expanded communism and socialism within America and inducted Americans unwittingly into the service of these causes:

[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**

For further details, see:

[Socialism: The New American Civil Religion](#), Form #05.016  
<http://sedm.org/Forms/FormIndex.htm>

6. Created the "administrative state", whereby federal agencies are empowered to directly and unconstitutionally supervise the activities of private citizens and enforce federal statutory law against them. This sort of intrusion is repugnant to the Constitution:

"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state action, was "repugnant" to the Constitution. *Id.*, at 15. See also *United States v. Reese*, [92 U.S. 214, 218](#) (1876) ; *United States v. Harris*, [106 U.S. 629, 639](#) (1883) ; *James v. Bowman*, [190 U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964) ; *United States v. Guest*, [383 U.S. 745](#) (1966) , their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."

[*City of Boerne v. Flores, Archbishop of San Antonio*, [521 U.S. 507](#) (1997)]

7. Caused a destruction of sovereign immunity and rights of persons domiciled in states of the Union that brings them under the control of the foreign law system that makes up the U.S. Code. See [28 U.S.C. §1605](#).

"If men, through fear, fraud, or mistake, should in terms renounce or give up any natural right, the eternal law of reason and the grand end of society would absolutely vacate such renunciation. The right to freedom being a gift of ALMIGHTY GOD, it is not in the power of man to alienate this gift and voluntarily become a slave."

[Samuel Adams, 1772]

8. Invaded the exclusive sovereignty of families and churches over charitable causes. Only churches and families can lawfully engage in charitable causes. The U.S. Supreme Court has said that the government may not use its power to tax to compel anyone to subsidize "benefits", whether charitable or not, to the public at large:

"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public "benefit"];** second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation."

[*Budd v. People of State of New York*, [143 U.S. 517](#) (1892)]

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479.

Coulter, J., in *Northern Liberties v. St. John's Church*, 13 Pa.St. 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also *Pray v. Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra."  
[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

Anyone who either compels or entices you to participate in franchises or the public office that implements them is committing Treason against your God given rights if you are not in fact and in deed domiciled physically on federal territory. For an explanation of why this is, see:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

## **17 Proof of the existence of the straw man**

The following subsections will present proof of the existence of the straw man from all the sources we have been able to find so far. Each section will contain a single example or instance from a specific context. Collectively, they form an irrefutable body of evidence demonstrating far beyond a reasonable doubt that:

1. The "straw man" does exist.
2. The government invented the "straw man" through the mechanism of franchises that behave as trust indentures.
3. Franchises and the trusts they implement were the only method available to bypass the straight jacket chains of the constitution, as Jefferson calls it.

### **17.1 "State Action Doctrine" of the U.S. Supreme Court Confirms that all civil statutory law is law for government**

We will prove in this section that the State Action Doctrine of the U.S. Supreme Court confirms that all civil statutory law is law for government and not the PRIVATE human.

The State Action Doctrine was developed by the U.S. Supreme Court as a means test to validate an action under 42 U.S.C. §1983 and the Fourteenth Amendment Equal Protection Clause.

*Fourteenth Amendment - U.S. Constitution*

*Section. 1.*

*All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.*

42 U.S.C. §1983

Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any state or territory, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress, except that in any action brought against a judicial officer for an act or omission taken in such officer's judicial capacity, injunctive relief shall not be granted unless a declaratory decree was violated or declaratory relief was unavailable. For the purposes of this section, any Act of Congress applicable exclusively to the District of Columbia shall be considered to be a statute of the District of Columbia.

This type of suit is brought against officials of a CONSTITUTIONAL State RATHER than a STATUTORY State or territory. State actors may be sued for deprivations of rights caused by a denial of equal protection of law mandated by the Fourteenth Amendment. Such suits are described in:

Section 1983 Litigation, Litigation Tool #08.008  
<http://sedm.org/Litigation/LitIndex.htm>

Congress passed 42 U.S.C. §1983 in 1871 as section 1 of the “Ku Klux Klan Act.” The statute did not emerge as a tool for checking the abuse by state officials, however, until 1961, when the U.S. Supreme Court decided *Monroe v. Pape*.<sup>109</sup> In *Monroe*, the Court articulated three purposes for passage of the statute:

1. “to override certain kinds of state laws”;
2. to provide “a remedy where state law was inadequate”; and
3. to provide “a federal remedy where the state remedy, though adequate in theory, was not available in practice.”<sup>110</sup>

The *Monroe* Court resolved two important issues that allowed 42 U.S.C. §1983 to become a powerful statute for enforcing rights secured by the Fourteenth Amendment. First, it held that actions taken by state governmental officials, even if contrary to state law, were nevertheless actions taken “under color of law.” Second, the Court held that injured individuals have a federal remedy under 42 U.S.C. §1983 even if the officials’ actions also violated state law. In short, the statute was intended to provide a supplemental remedy. The federal forum was necessary to vindicate federal rights because, according to Congress in 1871, state courts could not protect Fourteenth Amendment rights because of their “prejudice, passion, neglect, [and] intolerance.”<sup>111</sup>

So to bring such a suit, the petitioner has to prove that the party violating the statute is working for a government. The analysis below shows that when a respondent of the suit is acting “under the authority of a statute” or a “state custom”, they are presumed to be officers of the state:

*For petitioner to recover under the substantive count of her complaint, she must show a deprivation of a right guaranteed to her by the Equal Protection Clause of the Fourteenth Amendment. Since the ‘action inhibited by the first section of the Fourteenth Amendment is only such action as may fairly be said to be that of the States,’ Shelley v. Kraemer, 334 U.S. 1, 13, 68 S.Ct. 836, 842, 92 L.Ed. 1161 (1948), we must decide, for purposes of this case, the following ‘state action’ issue: Is there sufficient state action to prove a violation of petitioner’s Fourteenth Amendment rights if she shows that Kress refused her service because of a state-enforced custom compelling segregation of the races in Hattiesburg restaurants?*

*In analyzing this problem, it is useful to state two polar propositions, each of which is easily identified and resolved. On the one hand, the Fourteenth Amendment plainly prohibits a State itself from discriminating because of race. On the other hand, § 1 of the Fourteenth Amendment does not forbid a private party, not acting against a backdrop of state compulsion or involvement, to discriminate on the basis of race in his personal affairs as an expression of his own personal predilections. As was said in Shelley v. Kraemer, supra, § 1 of ‘(t)hat Amendment erects no shield against merely private conduct, however discriminatory or wrongful.’* 334 U.S., at 13, 68 S.Ct., at 842.

*At what point between these two extremes a State’s involvement in the refusal becomes sufficient to make the private refusal to serve a violation of the Fourteenth Amendment, is far from clear under our case law. If a State had a law requiring a private person to refuse service because of race, it is clear beyond dispute that the law would violate the Fourteenth Amendment and could be declared invalid and enjoined from enforcement. Nor can a State enforce such a law requiring discrimination through either convictions of proprietors who*

<sup>109</sup> 365 U.S. 167 (1961).

<sup>110</sup> 365 U.S. 1173-157 (1961).

<sup>111</sup> 365 U.S. 180 (1961).



refuse to discriminate, or trespass prosecutions of patrons who, after being denied service pursuant to such a law, refuse to honor a request to leave the premises.<sup>40</sup>

The question most relevant for this case, however, is a slightly different one. It is whether the decision of an owner of a restaurant to discriminate on the basis of race under the compulsion of state law offends the Fourteenth Amendment. Although this Court has not explicitly decided the Fourteenth Amendment state action issue implicit in this question, underlying the Court's decisions in the sit-in cases is the notion that a State is responsible for the discriminatory act of a private party when the State, by its law, has compelled the act. As the Court said in *Peterson v. City of Greenville*, 373 U.S. 244, 248, 83 S.Ct. 1119, 1121 (1963): 'When the State has commanded a particular result, it has saved to itself the power to determine that result and thereby 'to a significant extent' has 'become involved' in it.' Moreover, there is much support in lower court opinions for the conclusion that discriminatory acts by private parties done under the compulsion of state law offend the Fourteenth Amendment. In *Baldwin v. Morgan*, supra, the Fifth Circuit held that '(t)he very act of posting and maintaining separate (waiting room) facilities when done by the (railroad) Terminal as commanded by these state orders is action by the state.' The Court then went on to say: 'As we have pointed out above the State may not use race or color as the basis for distinction. It may not do so by direct action or through the medium of others who are under State compulsion to do so.' *Id.*, 287 F.2d at 755—756 (emphasis added). We think the same principle governs here.

For state action purposes it makes no difference of course whether the racially discriminatory act by the private party is compelled by a statutory provision or by a custom having the force of law—in either case it is the State that has commanded the result by its law. Without deciding whether less substantial involvement of a State might satisfy the state action requirement of the Fourteenth Amendment, we conclude that petitioner would show an abridgement of her equal protection right, if she proves that Kress refused her service because of a state-enforced custom of segregating the races in public restaurants.  
[Adickes v. Kress Company, 398 U.S. 144, 90 S.Ct. 1598, 26 L.Ed.2d. 142 (1970)]

We conclude from the above analysis that EVERYONE who either claims the “benefit” of a statute or acts under the alleged authority of any civil statute is a “state actor” and therefore “state officer”, even if they have no legitimate authority to do so. The courts would say they are acting “under the color of law” and therefore are a “state actor”.

There is also a severe defect in the above analysis, because they contradict themselves by alleging that those under the compulsion of a statute can be a “private person”.

*“If a State had a law requiring a private person to refuse service because of race, it is clear beyond dispute that the law would violate the Fourteenth Amendment and could be declared invalid and enjoined from enforcement.”*

[...]

Moreover, there is much support in lower court opinions for the conclusion that discriminatory acts by private parties done under the compulsion of state law offend the Fourteenth Amendment.

This is clearly impossible. Either you are ACTING as a PUBLIC state officer and therefore under the compulsion of a civil statute, or you are PRIVATE and NOT under the compulsion. They are trying to confuse the PUBLIC you and the PRIVATE you and make them indistinguishable, even though maxims of law forbid this:

*Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.*  
When two rights [public right v. private right] concur in one person, it is the same as if they were two separate persons. 4 Co. 118.  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://faanguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

This same forked tongue U.S. Supreme Court earlier held that “private persons” OWE NOTHING to the public so long as they don’t trespass on the rights of others, and therefore cannot be regulated or subject to the control of any statute:

*“The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no duty to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public [including so-called “taxes” under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights.”*  
[*Hale v. Henkel*, 201 U.S. 43, 74 (1906)]

Indirectly, the U.S. Supreme Court is admitting that the PUBLIC you that they can regulate with statutes is called a statutory “citizen” and the PRIVATE you has no name and cannot be regulated. Therefore if you do not consent to BECOME a privileged statutory “citizen”, then the very definition of justice implies that they have to leave you alone and NOT enforce the statutes against you.

Throughout this website, we refer to those who are “private persons” or simply “humans” as NOT subject to civil statutes unless and until they VOLUNTEER to act as an officer of the state and thereby CEASE to be “private persons”. Every time any government seeks to enforce a civil statute against us, we must DEMAND that they prove ON THE RECORD the following facts with evidence or have their enforcement action nullified:

1. That you expressly consented to BECOME a statutory “citizen” and therefore a public officer and state actor.
2. That at the time you consented, you were physically located in a place not protected by the Constitution and therefore could lawfully alienate an otherwise INALIENABLE Constitutional right.
3. That they recognized your absolute right to NOT consent and even protected it. Otherwise, they are not a “government” as the Declaration of Independence itself defines it.
4. That you took an oath and therefore are lawfully serving in a public office as a state actor.
5. That you were being paid for your time served as a public officer when you were acting under the alleged authority of the statute.
6. That you knew you were a public officer or state actor at the time the offending act was committed. You can’t serve as a public officer WITHOUT even knowing it. That would be RIDICULOUS.

Unfortunately, the statutes enacted with 42 U.S.C. §1983 can be wrongfully applied, because they ALSO protect PUBLIC rights of public officers on official business. How do we know this? Because they use the term “equal benefit” and “privilege and immunity”, neither of which you want because they connect you to a public statutory franchise “benefit”:

42 U.S.C. §1981

(a) Statement of Equal Rights

*All persons within the jurisdiction of the United States shall have the same right in every State and Territory to make and enforce contracts, to sue, be parties, give evidence, and to the **full and equal benefit of all laws and proceedings for the security of persons and property as is enjoyed by white citizens**, and shall be subject to like punishment, pains, penalties, taxes, licenses, and exactions of every kind, and to no other.*

The ONLY “law” a PRIVATE human beyond the protection of civil statutory law should seek to enforce in a 42 U.S.C. §1983 suit is CONSTITUTIONAL right and common law, not as STATUTORY franchise “benefit”, which includes all public benefits, the Internal Revenue Code Subtitle A “trade or business”/public officer franchise tax, license programs, etc.

Note also the term “privileges and immunities” found in the Fourteenth Amendment DOES NOT include any statutory franchise of Congress, but merely your CONSTITUTIONAL rights and nothing more, according to Justice Clarence Thomas:

*Thomas, J., dissenting*

*Justice Thomas, with whom the Chief Justice joins, dissenting.*

*I join The Chief Justice's dissent. I write separately to address the majority's conclusion that California has violated "the right of the newly arrived citizen to the same privileges and immunities enjoyed by other citizens of the same State." Ante, at 12. In my view, the majority attributes a meaning to the Privileges or Immunities Clause that likely was unintended when the Fourteenth Amendment was enacted and ratified.*

*The Privileges or Immunities Clause of the Fourteenth Amendment provides that "[n]o State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States." U.S. Const., Amdt. 14, §1. Unlike the Equal Protection and Due Process Clauses, which have assumed near-talismanic status in modern constitutional law, the Court all but read the Privileges or Immunities Clause out of the Constitution in the Slaughter-House Cases, 16 Wall. 36 (1873). There, the Court held that the State of Louisiana had not abridged the Privileges or Immunities Clause by granting a partial monopoly of the slaughtering business to one company. Id., at 59-63, 66. The Court reasoned that the Privileges or Immunities Clause was not intended "as a protection to the citizen of a State against the legislative power of his own State." Id., at 74. Rather the "privileges or immunities of citizens" guaranteed by the Fourteenth Amendment were limited to those "belonging to a citizen of the United States as such." Id., at 75. The Court declined to specify the privileges or immunities that fell into this latter category, but it made clear that few did. See id., at 76 (stating that "nearly every civil right for the*

establishment and protection of which organized government is instituted," including "those rights which are fundamental," are not protected by the Clause).

Unlike the majority, I would look to history to ascertain the original meaning of the Clause.<sup>1</sup> At least in American law, the phrase (or its close approximation) appears to stem from the 1606 Charter of Virginia, which provided that "all and every the Persons being our Subjects, which shall dwell and inhabit within every or any of the said several Colonies shall HAVE and enjoy all Liberties, Franchises, and Immunities as if they had been abiding and born, within this our Realme of England."

7 Federal and State Constitutions, Colonial Charters and Other Organic Laws 3788 (F. Thorpe ed. 1909). Other colonial charters contained similar guarantees.<sup>2</sup> Years later, as tensions between England and the American Colonies increased, the colonists adopted resolutions reasserting their entitlement to the privileges or immunities of English citizenship.<sup>3</sup>

The colonists' repeated assertions that they maintained the rights, privileges and immunities of persons "born within the realm of England" and "natural born" persons suggests that, at the time of the founding, the terms "privileges" and "immunities" (and their counterparts) were understood to refer to those fundamental rights and liberties specifically enjoyed by English citizens, and more broadly, by all persons. Presumably members of the Second Continental Congress so understood these terms when they employed them in the Articles of Confederation, which guaranteed that "the free inhabitants of each of these States, paupers, vagabonds and fugitives from justice excepted, shall be entitled to all privileges and immunities of free citizens in the several States." Art. IV. The Constitution, which superceded the Articles of Confederation, similarly guarantees that "[t]he Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States." Art. IV, §2, cl. 1.

Justice Bushrod Washington's landmark opinion in *Corfield v. Coryell*, 6 Fed. Cas. 546 (No. 3, 230) (CCED Pa. 1825), reflects this historical understanding. In *Corfield*, a citizen of Pennsylvania challenged a New Jersey law that prohibited any person who was not an "actual inhabitant and resident" of New Jersey from harvesting oysters from New Jersey waters. *Id.*, at 550. Justice Washington, sitting as Circuit Justice, rejected the argument that the New Jersey law violated Article IV's Privileges and Immunities Clause. He reasoned, "we cannot accede to the proposition that, under this provision of the constitution, the citizens of the several states are permitted to participate in all the rights which belong exclusively to the citizens of any other particular state, merely upon the ground that they are enjoyed by those citizens." *Id.*, at 552. Instead, Washington concluded:

We feel no hesitation in confining these expressions to those privileges and immunities which are, in their nature, fundamental; which belong, of right, to the citizens of all free governments; and which have, at all times, been enjoyed by the citizens of the several states which compose this Union, from the time of their becoming free, independent, and sovereign. What these fundamental principles are, it would perhaps be more tedious than difficult to enumerate. They may, however, be all comprehended under the following general heads: Protection by the government; the enjoyment of life and liberty, with the right to acquire and possess property of every kind, and to pursue and obtain happiness and safety; subject nevertheless to such restraints as the government may justly prescribe for the general good of the whole. The right of a citizen of one state to pass through, or to reside in any other state, for purposes of trade, agriculture, professional pursuits, or otherwise; to claim the benefit of the writ of habeas corpus; to institute and maintain actions of any kind in the courts of the state; and an exemption from higher taxes or impositions than are paid by the other citizens of the state; the elective franchise, as regulated and established by the laws or constitution of the state in which it is to be exercised. These, and many others which might be mentioned, are, strictly speaking, privileges and immunities." *Id.* at 551-552.

Washington rejected the proposition that the Privileges and Immunities Clause guaranteed equal access to all public benefits (such as the right to harvest oysters in public waters) that a State chooses to make available. Instead, he endorsed the colonial-era conception of the terms "privileges" and "immunities," concluding that Article IV encompassed only fundamental rights that belong to all citizens of the United States.<sup>4</sup> *Id.*, at 552.

Justice Washington's opinion in *Corfield* indisputably influenced the Members of Congress who enacted the Fourteenth Amendment. When Congress gathered to debate the Fourteenth Amendment, members frequently, if not as a matter of course, appealed to *Corfield*, arguing that the Amendment was necessary to guarantee the fundamental rights that Justice Washington identified in his opinion. See Harrison, *Reconstructing the Privileges or Immunities Clause*, 101 Yale L. J. 1385, 1418 (1992) (referring to a Member's "obligatory quotation from *Corfield*"). For just one example, in a speech introducing the Amendment to the Senate, Senator Howard explained the Privileges or Immunities Clause by quoting at length from *Corfield*.<sup>5</sup> Cong. Globe, 39th Cong., 1st Sess., 2765 (1866). Furthermore, it appears that no Member of Congress refuted the notion that Washington's analysis in *Corfield* undergirded the meaning of the Privileges or Immunities Clause.<sup>6</sup>

That Members of the 39th Congress appear to have endorsed the wisdom of Justice Washington's opinion does not, standing alone, provide dispositive insight into their understanding of the Fourteenth Amendment's Privileges or Immunities Clause. Nevertheless, their repeated references to the *Corfield* decision, combined with what appears to be the historical understanding of the Clause's operative terms, supports the inference that, at the time the Fourteenth Amendment was adopted, people understood that "privileges or immunities of

citizens'' were fundamental rights, rather than every public benefit established by positive law. Accordingly, the majority's conclusion that a State violates the Privileges or Immunities Clause when it ''discriminates'' against citizens who have been domiciled in the State for less than a year in the distribution of welfare benefit appears contrary to the original understanding and is dubious at best.

As The Chief Justice points out, ante at 1, it comes as quite a surprise that the majority relies on the Privileges or Immunities Clause at all in this case. That is because, as I have explained *supra*, at 1 2, The Slaughter-House Cases sapped the Clause of any meaning. Although the majority appears to breathe new life into the Clause today, it fails to address its historical underpinnings or its place in our constitutional jurisprudence. Because I believe that the demise of the Privileges or Immunities Clause has contributed in no small part to the current disarray of our Fourteenth Amendment jurisprudence, I would be open to reevaluating its meaning in an appropriate case. Before invoking the Clause, however, we should endeavor to understand what the framers of the Fourteenth Amendment thought that it meant. We should also consider whether the Clause should displace, rather than augment, portions of our equal protection and substantive due process jurisprudence. The majority's failure to consider these important questions raises the specter that the Privileges or Immunities Clause will become yet another convenient tool for inventing new rights, limited solely by the "predilections of those who happen at the time to be Members of this Court." *Moore v. East Cleveland*, 431 U.S. 494, 502 (1977).

I respectfully dissent.

#### Notes

1. Legal scholars agree on little beyond the conclusion that the Clause does not mean what the Court said it meant in 1873. See, e.g., Harrison, *Reconstructing the Privileges or Immunities Clause*, 101 *Yale L. J.* 1385, 1418 (1992) (Clause is an antidiscrimination provision); D. Currie, *The Constitution in the Supreme Court* 341 351 (1985) (same); 2 W. Crosskey, *Politics and the Constitution in the History of the United States* 1089 1095 (1953) (Clause incorporates first eight Amendments of the Bill of Rights); M. Curtis, *No State Shall Abridge* 100 (1986) (Clause protects the rights included in the Bill of Rights as well as other fundamental rights); B. Siegan, *Supreme Court's Constitution* 46 71 (1987) (Clause guarantees Lockean conception of natural rights); Ackerman, *Constitutional Politics/Constitutional Law*, 99 *Yale L. J.* 453, 521 536 (1989) (same); J. Ely, *Democracy and Distrust* 28 (1980) (Clause "was a delegation to future constitutional decision-makers to protect certain rights that the document neither lists or in any specific way gives directions for finding"); R. Berger, *Government by Judiciary* 30 (2d ed. 1997) (Clause forbids race discrimination with respect to rights listed in the Civil Rights Act of 1866); R. Bork, *The Tempting of America* 166 (1990) (Clause is inscrutable and should be treated as if it had been obliterated by an ink blot).

2. See 1620 Charter of New England, in 3 Thorpe, at 1839 (guaranteeing "[l]iberties, and franchises, and Immunities of free Denizens and naturall Subjects"); 1622 Charter of Connecticut, reprinted in 1 *id.*, at 553 (guaranteeing "[l]iberties and Immunities of free and natural Subjects"); 1629 Charter of the Massachusetts Bay Colony, in 3 *id.*, at 1857 (guaranteeing the "liberties and Immunities of free and naturall subjects"); 1632 Charter of Maine, in 3 *id.*, at 1635 (guaranteeing "[l]iberties[, ] Franchises and Immunities of or belonging to any of the naturall borne subjects"); 1632 Charter of Maryland, in 3 *id.*, at 1682 (guaranteeing "Privileges, Franchises and Liberties"); 1663 Charter of Carolina, in 5 *id.*, at 2747 (holding "liberties, franchises, and privileges" inviolate); 1663 Charter of the Rhode Island and Providence Plantations, in 6 *id.*, at 3220 (guaranteeing "libertyes and immunityes of ffree and naturall subjects"); 1732 Charter of Georgia, in 2 *id.*, at 773 (guaranteeing "liberties, franchises and immunities of free denizens and natural born subjects").

3. See, e.g., *The Massachusetts Resolves*, in *Prologue to Revolution: Sources and Documents on the Stamp Act Crisis* 56 (E. Morgan ed. 1959) ("Resolved, That there are certain essential Rights of the British Constitution of Government, which are founded in the Law of God and Nature, and are the common Rights of Mankind Therefore, Resolved that no Man can justly take the Property of another without his Consent . . . this inherent Right, together with all other essential Rights, Liberties, Privileges and Immunities of the People of Great Britain have been fully confirmed to them by Magna Charta"); *The Virginia Resolves*, *id.*, at 47 48 ("[T]he Colonists aforesaid are declared entitled to all Liberties, Privileges, and Immunities of Denizens and natural Subjects, to all Intents and Purposes, as if they had been abiding and born within the Realm of England"); 1774 *Statement of Violation of Rights*, 1 *Journals of the Continental Congress* 68 (1904) ("[O]ur ancestors, who first settled these colonies, were at the time of their emigration from the mother country, entitled to all the rights, liberties, and immunities of free and natural-born subjects, within the realm of England Resolved [t]hat by such emigration they by no means forfeited, surrendered or lost any of those rights").

4. During the first half of the 19th century, a number of legal scholars and state courts endorsed Washington's conclusion that the Clause protected only fundamental rights. See, e.g., *Campbell v. Morris*, 3 *Harr. & M.* 535, 554 (Md. 1797) (Chase, J.) (Clause protects property and personal rights); *Douglass v. Stephens*, 1 *Del. Ch.* 465, 470 (1821) (Clause protects the "absolute rights" that "all men by nature have"); 2 *J. Kent, Commentaries on American Law* 71 72 (1836) (Clause "confined to those [rights] which were, in their nature, fundamental"). See generally Antieau, *Paul's Perverted Privileges or the True Meaning of the Privileges and Immunities Clause of Article Four*, 9 *Wm. & Mary L. Rev.* 1, 18 21 (1967) (collecting sources).



1 5. He also observed that, while, Supreme Court had not "undertaken to define either the nature or extent of the  
2 privileges and immunities," Washington's opinion gave "some intimation of what probably will be the opinion of  
3 the judiciary." Cong. Globe, 39th Cong., 1st Sess., 2765 (1866).

4 6. During debates on the Civil Rights Act of 1866, Members of Congress also repeatedly invoked Corfield to  
5 support the legislation. See generally, Siegan, Supreme Court's Constitution, at 46-56. The Act's sponsor, Senator  
6 Trumble, quoting from Corfield, explained that the legislation protected the "fundamental rights belonging to  
7 every man as a free man, and which under the Constitution as it now exists we have a right to protect every man  
8 in." Cong. Globe, supra, at 476. The Civil Rights Act is widely regarded as the precursor to the Fourteenth  
9 Amendment. See, e.g., J. tenBroek, Equal Under Law 201 (rev. ed. 1965) ("The one point upon which historians  
10 of the Fourteenth Amendment agree, and, indeed, which the evidence places beyond cavil, is that the Fourteenth  
11 Amendment was designed to place the constitutionality of the Freedmen's Bureau and civil rights bills,  
12 particularly the latter, beyond doubt").  
13 [Saenz v. Roe, 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999)]

14 However, in a STATUTORY context, the word "privileges and immunities" as well as "benefit" implies Congressionally  
15 created and granted statutory franchise privileges that jeopardize and nullify your constitutional rights and surrender the  
16 protections of the common law for those rights. Such statutory privileges are the main means to get you to surrender your  
17 CONSTITUTIONAL PRIVATE rights in exchange for STATUTORY PUBLIC PRIVILEGES, and also to surrender the  
18 protections of the common law for those PRIVATE rights.

19 The words "privileges" and "immunities," [within the Article 4, Section 2, Clause 1] like the greater part of the  
20 legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly  
21 either as such or in equivalent expressions from the time of Magna Charta. For all practical purposes they are  
22 synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons  
23 or places whereby a certain individual or class of individuals was exempted from the rigor of the common law.  
24 Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of  
25 special or peculiar rights, authorizing him to enjoy some particular advantage or exemption.<sup>112</sup>  
26 [The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;  
27 SOURCE: [http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The\\_privileges\\_and\\_immunities\\_of\\_state\\_c.pdf](http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf)]

28 You should NEVER file a suit in any civil court to vindicate a statutory privilege or franchise PUBLIC right, but only to  
29 defend a PRIVATE right under the CONSTITUTION and the COMMON law, NOT as a STATUTORY "person", but as a  
30 CONSTITUTIONAL "person" who is NOT a STATUTORY "person". CONSTITUTIONAL and STATUTORY "persons"  
31 are mutually exclusive and NON-overlapping. More details can be found at:

Government Instituted Slavery Using Franchises, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

32 Some very interesting inferences are suggested by the above cite from Adickes v. Kress Company, 398 U.S. 144, 90 S.Ct.  
33 1598, 26 L.Ed.2d. 142 (1970). Whenever you are under external state compulsion by, for instance, being the target of  
34 government enforcement actions to compel you to obey a specific civil statute:

- 35 1. The REAL actor, liable party, and defendant if an injury occurs because of your conduct is THE GOVERNMENT and  
36 not you personally.
- 37 2. You may not be listed as the defendant if the party whose constitutional rights were injured files suit in court. Instead,  
38 it is those who are instituting the enforcement activity that compels you to perform the offending or injurious act.
- 39 3. The Constitution limits your conduct if the injured party is NOT a state actor. This includes the entire Bill of Rights.
- 40 4. Government can't have it both ways. They can't, for instance:
  - 41 4.1. Claim that YOU are the PRIVATE actor instead of them without also admitting that they are enforcing  
42 ILLEGALLY against you and that they have no jurisdiction to enforce.
  - 43 4.2. Refuse to identify THEMSELVES as the real defendant if the injured party files suit, either by falsely stating so  
44 or through omission refusing to admit it.
- 45 5. All the "benefits" of the rules of evidence afforded to public officers also accrue to you. That means that the judge  
46 HAS to admit EVERYTHING you say or write into evidence because it documents your efforts AS a public officer to  
47 fulfill your lawful COMPELLED duties.

<sup>112</sup> See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.



- 5.1. Everything you produce becomes a “public record” of a public officer, including information that incriminates the judge and the party illegally instituting the enforcement action that compelled you to act as a public officer to begin with.
- 5.2. They can’t EXCLUDE anything because it might, for instance, incriminate ANOTHER public officer who injure you. See Federal Rule of Evidence 803(9).
- 5.3. You don’t have to produce the ORIGINAL of your records. See Federal Rule of Evidence 1005.

If you would like to learn more about the history and application of the State Action Doctrine, please see:

[State Action and the Public/Private Distinction](http://sedm.org/Exhibits/ExhibitIndex.htm), Harvard Law Review, Volume 123, pp. 1248-1314, Exhibit #04.025  
<http://sedm.org/Exhibits/ExhibitIndex.htm>

## 17.2 “Collective Entity Doctrine” of the U.S. Supreme Court

The Collective Entity Doctrine of the U.S. Supreme Court is a very important basis for establishing that corporations are public entities and agents or officers of the state that created or incorporated them. The doctrine was first articulated in the case of *Hale v. Henkel*, 201 U.S. 43 (1906). It holds the following:

1. The constitution protects PRIVATE humans, not artificial or collective entities.
2. Artificial or collective entities such as corporations may not claim Fourth Amendment right to privacy or Fifth Amendment rights of freedom from compelled self-incrimination.
3. Corporations are collective entities. As franchises of the government, the government has “power of visitation and control” over said corporations. Withholding corporate books and records during legal discovery would interfere with that power.
4. Representatives of a collective entity act as agents of the entity that granted them the “privilege” of legally existing. Therefore, such representatives are not acting on their own PRIVATE behalf.<sup>113</sup>

Another similar case explains an important angle on the Collective Entity Doctrine, which is how it applies to STATUTORY “employees” of the national government. All governments are corporations, and therefore their employees are treated as “agents” of said corporation.<sup>114</sup> Such STATUTORY “employees” of said corporation are NOT protected by the Constitution either and are NOT acting in a PRIVATE capacity, but a PUBLIC capacity:

*“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*

<sup>113</sup> **“But individuals, when acting as representatives of a collective group, cannot be said to be exercising their personal rights and duties nor to be entitled to their purely personal privileges. Rather they assume the rights, duties and privileges of the artificial entity or association of which they are agents or officers and they are bound by its obligations. In their official capacity, therefore, they have no privilege against self-incrimination. And the official records and documents of the organization that are held by them in a representative rather than in a personal capacity cannot be the subject of the personal privilege against self-incrimination, even though production of the papers might tend to incriminate them personally.”**  
[United States v. White, 322 U.S. 694,699 (1944)]

<sup>114</sup> **“Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property.** It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes ‘all persons,’ ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. ‘No man shall be taken,’ ‘no man shall be disseised,’ without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution.”

[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]

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)]

The most instructive case on the Collective Entity Doctrine is *Braswell v. United States*, 487 U.S. 99 (1988). It gives a history of the doctrine. Other cases dealing with this doctrine include the following:

1. *Hale v. Henkel*, 201 U.S. 43 (1906): Court held that corporations have no Fifth Amendment constitutional rights.
2. *Wilson v. United States*, 221 U.S. 361 (1911): Court held that Fifth Amendment did not protect a corporate officer.
3. *Dreier v. United States*, 221 U.S. 394 (1911): Dealt with a Fifth Amendment attack on a subpoena issued to a corporate custodian. Court held custodian had no Fifth Amendment right.
4. *United States v. White*, 322 U.S. 694 (1944): Court held that a labor union is a collective entity.
5. *Bellis v. United States*, 417 U.S. 85 (1974): Court held that partner in a small partnership could not refuse to produce records that might incriminate him.
6. *Braswell v. United States*, 487 U.S. 99 (1988): Court held that Fifth Amendment did not protect unincorporated associations such as Unions. Court jettisoned reliance on the visitatorial powers of the state over corporations owing their existence to the State, one of the bases for earlier decisions.

In *White* above, the following language reveals what makes an entity “collective” in nature:

*"The test . . . is whether one can fairly say under all the circumstances that a particular type of organization has a character so impersonal in the scope of its membership and activities that it cannot be said to embody or represent the purely private or personal interests of its constituents, but rather to embody their common or group interests only. If so, the privilege cannot be invoked on behalf of the organization or its representatives in their official capacity. Labor unions — national or local, incorporated or unincorporated — clearly meet that test."*  
[*United States v. White*, 322 U.S. 694, 701 (1944)]

We, on the other hand, have always argued that the only thing the government can tax or regulate is that which it creates:

*"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be revoked or altered only by the authority that made it. **The life-giving principle and the death-doing stroke must proceed from the same hand.**"*  
[*VanHorne's Lessee v. Dorrance*, 2 U.S. 304 (1795)]

***"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law [including a tax law] involving the power to destroy."***  
[*Providence Bank v. Billings*, 29 U.S. 514 (1830)]

More on the above in the following:

*Hierarchy of Sovereignty: The Power to Create is the Power to Tax*, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

When the U.S. Supreme Court first held in *United States v. White*, 322 U.S. 694 (1944) that the Collective Entity Rule applied to entities OTHER than government-granted corporation franchises, they are overstepping their authority because of the above. Admittedly, they might not be in some exceptional cases, such as any of the following, none of which any judge is likely to admit to, because it would destroy their authority over NON-privileged parties or entities, such as private, unincorporated business trusts:

1. The entity has a business or professional license.
2. The entity uses a government-issued PRIVILEGED “Employer Identification Number (EIN)”, which is a de facto license to represent a government office.

The Collective Entity Doctrine explains why it is not considered a violation of the Fifth Amendment to be compelled to file a tax return. The reason is that the statutory “taxpayer” is a PUBLIC office. The officer VOLUNTARILY filling said office is an officer of the “U.S. Inc.” federal corporation, and the activity he is engaged in is called a “trade or business” and is

defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. The duty to file returns NEED NOT appear in a statute, because the fiduciary duty held by the officer is sufficient to enforce the filing of the return.

*“I: DUTY TO ACCOUNT FOR PUBLIC FUNDS*

§ 909. *In general. -It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon the public account, and the performance of this duty may be enforced by proper actions against the officer himself, or against those who have become sureties for the faithful discharge of his duties.”*  
[Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890;  
SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

The “return” is the equivalent of a subpoena for the “books and records” of the corporation sole instantiated by the combination of the ALL CAPS NAME of the OFFICER in combination with the SSN or TIN. The number is legal evidence of the existence of both a corporation franchise and agency on the part of all those who use it. More on the subject of the duty to file returns can be found below:

*Legal Requirement to File Federal Income Tax Returns*, Form #05.009  
<http://sedm.org/Forms/FormIndex.htm>

In addition, a STATUTORY “U.S. citizen”, is, by definition, a representative of and agent of a federal corporation under the laws of the national government. That civil status is granted by the government, is a franchise/privilege, and therefore implies agency on the part of all those in the custody of that civil status and public property. This is exhaustively proven in:

*Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

Christian readers are reminded that they are not ALLOWED to join secular collectives if they are part of the government or have any legal relation to the government, and especially if the collective government is able to abuse taxation to redistribute wealth. See:

1. Judges 2:1-4:

*“I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and I said, ‘I will never break My covenant with you. And you shall make no covenant [contract or franchise or agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down their [man/government worshipping socialist] altars.’ But you have not obeyed Me. Why have you done this?”*

*“Therefore I also said, ‘I will not drive them out before you; but they will become as thorns [terrorists and persecutors] in your side and their gods will be a snare [slavery!] to you.’”*

*So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up their voices and wept.*  
[Judges 2:1-4, Bible, NKJV]

2. Exodus 23:32-33:

*“You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a “resident” or domiciliary in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely be a snare to you.”*  
[Exodus 23:32-33, Bible, NKJV]

3. Prov. 1:10-19:

*“My son, if sinners [socialists, in this case] entice you, Do not consent [do not abuse your power of choice]*  
*If they say, “Come with us,  
Let us lie in wait to shed blood [of innocent “nontaxpayers”];  
Let us lurk secretly for the innocent without cause;  
Let us swallow them alive like Sheol,*

1 And whole, like those who go down to the Pit:  
2 We shall fill our houses with spoil [plunder];  
3 Cast in your lot among us,  
4 Let us all have one purse [the GOVERNMENT socialist purse, and share the stolen LOOT]"--  
5 My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government  
6 FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a  
7 "U.S. citizen"]  
8 Keep your foot from their path;  
9 For their feet run to evil,  
10 And they make haste to shed blood.  
11 Surely, in vain the net is spread  
12 In the sight of any bird;  
13 But they lie in wait for their own blood.  
14 They lurk secretly for their own lives.  
15 So are the ways of everyone who is greedy for gain [or unearned government benefits];  
16 It takes away the life of its owners."  
17 [Proverbs 1:10-19, Bible, NKJV]

18 Finally, those wishing to investigate the Collective Entity Doctrine further may wish to read the following additional articles:

- 19 1. Great IRS Hoax, Form #11.302, Section 3.17.3, Family Guardian Fellowship  
20 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
- 21 2. Collective Entity Rule: Background, Family Guardian Fellowship  
22 <http://famguardian.org/Subjects/Taxes/Research/CollEntityRule.htm>
- 23 3. Tax DVD: Collective Entity Rule, Family Guardian Fellowship. Look under \Cases\Collective Entity Rule\  
24 <https://sedm.org/tax-dvd/>

### 25 **17.3 All Government enforcement authority almost exclusively over only the “straw man”**

26 “Our records indicate that the Internal Revenue Service **has not** incorporated by reference [as required by  
27 Implementing Regulation 26 C.F.R. §601.702(a)(1)] a **requirement to make an income tax return**.” [Emphasis  
28 added]  
29 [SEDM Exhibit #05.005;  
30 SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]

31 This section demonstrates that the only lawful target of nearly all government enforcement activity are its own officers,  
32 agents, and employees in the context of their official duties.

33 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  
34 laws which may be enforced as “laws having general applicability and legal effect”. Laws which have general applicability  
35 and legal effect are laws that apply to persons OTHER than those in the government or to the public at large. To wit, read  
36 the following, which is repeated in slightly altered form in 5 U.S.C. §553(a):

37 TITLE 44 > CHAPTER 15 > § 1505  
38 § 1505. Documents to be published in Federal Register

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

41 [. . .]

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

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

50 TITLE 44 > CHAPTER 15 > § 1508  
51 § 1508. Publication in Federal Register as notice of hearing

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

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

TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552  
§ 552. Public information; agency rules, opinions, orders, records, and proceedings§ 1508. Publication in Federal Register as notice of hearing

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.

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 government at any due process meeting in which it is enforcing any provision 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 said the following enlightening things:

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

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



"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]

Another very interesting observation is that the federal courts have essentially ruled that Internal Revenue Code, Subtitle A pertains exclusively to government employees, agents, and officers when they said:

"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. Barrtrug, 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]

Since there are no implementing regulations for most federal tax enforcement, the statutes which establish the requirement are 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 know more about why the only lawful target of most IRS and government enforcement actions are government employees, agents, and officers acting in their official capacity, see:

***Proof that There Is a "Straw man"***

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Form 05.042, Rev. 9-23-2017

265 of 431

EXHIBIT: \_\_\_\_\_

## 17.4 Internal Revenue Code, Subtitle A is an Excise Tax Upon the “Straw Man”

The Internal Revenue Code, Subtitle A is a franchise or excise tax upon “public offices” within the U.S. Government. In the I.R.C., these “public offices” are described using a “word of art” called a “trade or business”, whose definition is found at 26 U.S.C. §7701(a)(26). Those persons and property not connected to this public office are referred to as a “foreign estate” that is not subject to the Internal Revenue Code:

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

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(31) *Foreign estate or trust*

(A) *Foreign estate*

The term “foreign estate” means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business [“public office”, per 26 U.S.C. §7701(a)(26)] within the United States, is not includible in gross income under subtitle A.

(B) *Foreign trust*

The term “foreign trust” means any trust other than a trust described in subparagraph (E) of paragraph (30).

The term “taxpayer” within the Internal Revenue Code is really just a code word for “public office” and the “straw man”. Below is some proof:

1. The tax is upon a “trade or business”, which is defined as “the functions of a public office”.
2. The Internal Revenue Manual (I.R.M.) admits that “private employers” have no obligation to deduct or withhold. This is another way of saying that only “public employers” within the government have such an obligation.

[Internal Revenue Manual \(I.R.M.\), Section 5.14.10.2 \(09-30-2004\)](#)  
[Payroll Deduction Agreements](#)

2. Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements. Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.  
[\[http://www.irs.gov/irm/part5/ch14s10.html\]](http://www.irs.gov/irm/part5/ch14s10.html)

3. 4 U.S.C. §72 says all public offices must be exercised only in the District of Columbia and not elsewhere except as expressly provided by law. There is no law expressly authorizing any public office within the exclusive jurisdiction of any state of the Union.
4. 26 U.S.C. §7701(a)(31) defines the term “foreign estate” as any estate that is not connected with the “trade or business” franchise.
5. The regulations state that there is no such thing as “employment” outside the District of Columbia, which is what the “United States” is defined as in 26 U.S.C. §7701(a)(9) and (a)(10):

Title 26: Internal Revenue  
[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)  
[Subpart B—Federal Insurance Contributions Act \(Chapter 21, Internal Revenue Code of 1954\)](#)  
[General Provisions](#)  
[§ 31.3121\(b\)-3 Employment; services performed after 1954.](#)

(a) *In general.*

Whether services performed after 1954 constitute employment is determined in accordance with the provisions of section 3121(b).

(b) Services performed within the United States [District of Columbia].

Services performed after 1954 within the United States (see §31.3121(e)-1) by an employee for his employer, unless specifically excepted by section 3121(b), constitute employment. With respect to services performed within the United States, the place where the contract of service is entered into is immaterial. The citizenship or residence of the employee or of the employer also is immaterial except to the extent provided in any specific exception from employment. Thus, the employee and the employer may be citizens and residents of a foreign country and the contract of service may be entered into in a foreign country, and yet, if the employee under such contract performs services within the United States, there may be to that extent employment.

"(c) Services performed outside the United States—(1) In general. Except as provided in paragraphs (c)(2) and (3) of this section, services performed outside the United States (see §31.3121(e)-1) do not constitute employment."

The tax can only apply to those domiciled within the District of Columbia, wherever they are physically located to include states of the Union, but only if they are lawfully serving under oath in their official capacity as "public officers".

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."  
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

Another important point needs to be emphasized, which is that those working for the federal government, while on official duty, are representing a federal corporation called the "United States", which is domiciled in the District of Columbia.

[TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A > Sec. 3002.](#)  
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
PART VI - PARTICULAR PROCEEDINGS  
CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE  
SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS

[Sec. 3002. Definitions](#)

(15) "United States" means -

(A) a Federal corporation;

(B) an agency, department, commission, board, or other entity of the United States; or

(C) an instrumentality of the United States.

W. Anderson, A Dictionary of Law 261 (1893) ("All corporations were originally modeled upon a state or nation"); 1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) ("The United States is a . . . great corporation . . . ordained and established by the American people") (quoting United [495 U.S. 182, 202] States v. Maurice, 26 F.Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); Cotton v. United States, 11 How. 229, 231 (1851) ("United States is 'a corporation'").  
[Ngiraingas v. Sanchez, 495 U.S. 182 (1990)]

The "United States" corporation is a statutory but not constitutional "U.S. citizen" that is the REAL "person" who has a liability to file a tax return identified in 26 C.F.R. §1.6012. That liability transfers to you while you are representing said corporation as a "public officer":

"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only."  
[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

"The United States government is a foreign corporation with respect to a state."  
[19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003)]

"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal

1 Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and  
2 judicial proceedings of the other states..."  
3 [81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003)]

4 Federal Rule of Civil Procedure 17(b) says that the capacity to sue and be sued civilly is based on one's domicile:

5 [IV. PARTIES](#) > Rule 17.  
6 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

7 (b) Capacity to Sue or be Sued.

8 **Capacity to sue or be sued is determined as follows:**

9 **(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**  
10 **(2) for a corporation[the "United States", in this case, or its officers on official duty representing the**  
11 **corporation], by the law under which it was organized [laws of the District of Columbia]; and**  
12 **(3) for all other parties, by the law of the state where the court is located, except that:**  
13 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue  
14 or be sued in its common name to enforce a substantive right existing under the United States Constitution  
15 or laws; and  
16 (B) [28 U.S.C. §§ 754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue  
17 or be sued in a United States court.  
18 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

19 Government employees, including "public officers", while on official duty representing the federal corporation called the  
20 "United States", maintain the character of the entity they represent and therefore have a legal domicile of the District of  
21 Columbia within the context of their official duties. The Internal Revenue Code also reflects this fact in 26 U.S.C.  
22 §7701(a)(39) and 26 U.S.C. §7408(d):

23 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701  
24 [§ 7701. Definitions](#)

25 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent  
26 thereof—

27 (39) Persons residing outside United States

28 If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial  
29 district, such citizen or resident **shall be treated as residing in the District of Columbia for purposes of any**  
30 **provision of this title** relating to—

31 (A) jurisdiction of courts, or

32 (B) enforcement of summons  
33

34 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter A](#) > § 7408  
35 [§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions](#)

36 (d) Citizens and residents outside the United States

37 If any citizen or resident of the United States does not reside in, and does not have his principal place of business  
38 in, any United States judicial district, such citizen or resident **shall be treated for purposes of this section as**  
39 **residing in the District of Columbia.**

40 Kidnapping and transporting the legal identity of a person domiciled outside the District of Columbia in a foreign state, which  
41 includes states of the Union, is illegal pursuant to [18 U.S.C. §1201](#). Therefore, the only people who can be legally and  
42 involuntarily "kidnapped" by the courts based on the above two provisions of statutory law are those who individually consent  
43 through private contract to act as "public officials" in the execution of their official duties. The fiduciary duty of these "public  
44 officials" is further defined in the I.R.C. as follows, and it is only by an oath of "public office" that this fiduciary duty can  
45 lawfully be created:

46 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671  
47 [§ 6671. Rules for application of assessable penalties](#)

(b) Person defined

The term "person", as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, **who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.**

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)  
[§ 7343. Definition of term "person"](#)

The term "person" as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

We remind our readers that there is no liability statute within Subtitle A of the I.R.C. that would create the duty documented above, and therefore the ONLY way it can be created is by the oath of office of the "public officers" who are the subject of the tax in question. This was thoroughly described in the following article:

[There's No Statute Making Anyone Liable to Pay IRC Subtitle A Income Taxes](http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm)  
<http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm>

The existence of fiduciary duty of "public officers" is therefore the ONLY lawful method by which anyone can be prosecuted for an "omission", which is a thing they didn't do that the law required them to do. It is otherwise illegal and unlawful to prosecute anyone under either common law or statutory law for a FAILURE to do something, such as a FAILURE TO FILE a tax return pursuant to [26 U.S.C. §7203](#). Below is an example of where the government gets its authority to prosecute "taxpayers" for failure to file a tax return, in fact:

*"I: DUTY TO ACCOUNT FOR PUBLIC FUNDS*

*§ 909. In general.-*

**It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon the public account, and the performance of this duty may be enforced by proper actions against the officer himself, or against those who have become sureties for the faithful discharge of his duties."**

[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 609, §909;

SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

In addition to the above, every attorney admitted to practice law in any state or federal court is described as an "officer of the court", and therefore ALSO is a "public officer":

**Attorney at law.** An advocate, counsel, or official agent employed in preparing, managing, and trying cases in the courts. An officer in a court of justice, who is employed by a party in a cause to manage it for him. In re Bergeron, 220 Mass. 472, 107 N.E. 1007, 1008, Ann.Cas.1917A, 549.

In English law. **A public officer belonging to the superior courts of common law at Westminster.** who conducted legal proceedings on behalf of others. called his clients, by whom he was retained; he answered to the solicitor in the courts of chancery, and the proctor of the admiralty, ecclesiastical, probate, and divorce courts. An attorney was almost invariably also a solicitor. It is now provided by the judicature act. 1873, 8 87. that solicitors. Attorneys, or proctors of, or by law empowered to practice in, any court the jurisdiction of which is by that act transferred to the high court of justice or the court of appeal, shall be called "solicitors of the supreme court." Wharton.

[Black's Law Dictionary, Fourth Edition, p. 164]

ATTORNEY AND CLIENT, Corpus Juris Secundum Legal Encyclopedia Volume 7, Section 4

His [the attorney's] first duty is to the courts and the public, not to the client, and wherever the duties to his client conflict with those he owes as an officer of the court in the administration of justice, the former must yield to the latter.

[7 Corpus Juris Secundum (C.J.S.), Attorney and Client, §4 (1999)]

Executive Order 12731 and 5 C.F.R. §2635.101(a) furthermore both indicate that "public service is a public trust":



"Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:

**"(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and ethical principles above private gain.**

**TITLE 5--ADMINISTRATIVE PERSONNEL**  
**CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS**  
**PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE BRANCH--Table of Contents**  
**Subpart A--General Provisions**  
**Sec. 2635.101 Basic obligation of public service.**

(a) Public service is a public trust.

Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in supplemental agency regulations.

The above provisions of law imply that everyone who works for the government is a "trustee" of "We the People", who are the sovereigns they serve in the public. In law, EVERY "trustee" is a "fiduciary" of the Beneficiary of the trust within which he serves:

**"TRUSTEE.** The person appointed, or required by law, to execute a trust; one in whom an estate, interest, or power is vested, **under an express or implied agreement [e.g. PRIVATE LAW or CONTRACT] to administer or exercise it for the benefit or to the use of another called the cestui que trust.** *Pioneer Mining Co. v. Tyberg, C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442; Kaehn v. St. Paul Co-op. Ass'n, 156 Minn. 113, 194 N.W. 112; Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48. Person who holds title to res and administers it for others' benefit. Reinecke v. Smith, Ill., 53 S.Ct. 570, 289 U.S. 172, 77 L.Ed. 1109. In a strict sense, a "trustee" is one who holds the legal title to property for the benefit of another, while, in a broad sense, the term is sometimes applied to anyone standing in a fiduciary or confidential relation to another, such as agent, attorney, bailee, etc. State ex rel. Lee v. Sartorius, 344 Mo. 912, 130 S.W.2d. 547, 549, 550. "Trustee" is also used in a wide and perhaps inaccurate sense, to denote that a person has the duty of carrying out a transaction, in which he and another person are interested, in such manner as will be most for the benefit of the latter, and not in such a way that he himself might be tempted, for the sake of his personal advantage, to neglect the interests of the other. In this sense, directors of companies are said to be "trustees for the shareholders." Sweet. [Black's Law Dictionary, Fourth Edition, p. 1684]*

The fact that public service is a "public trust" was also confirmed by the U.S. Supreme Court, when it held:

"Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government, through the domain of jurisdiction merely Federal, to recognize to be property.

"And this principle follows from the structure of the respective Governments, State and Federal, and their reciprocal relations. **They are different agents and trustees of the people of the several States, appointed with different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions, are mutually obligatory.**" [Dred Scott v. Sandford, 60 U.S. 393 (1857)]

An example of someone who is NOT a "public officer" is a federal common law employee on duty and who is not required to take an oath. Almost invariably, such employees have some kind of immediate supervisor who manages and oversees and evaluates his activities pursuant to the position description drafted for the position he fills. He may be a "trustee" and he may have a "fiduciary duty" to the public as a "public servant", but he isn't an "officer" or "public officer" unless and until he takes an oath of office prescribed by law. A federal "employee", however, can become a "public office" by virtue of any one or more of the following purposes that we are aware of so far:

1. Be elected to political office.
2. Being appointed to political office by the President or the governor of a state of the Union.

3. Voluntarily engaging in a privileged, excise taxable activity called a “trade or business”, which effectively is an extension of the federal government and is defined as a “public office” in [26 U.S.C. §7701\(a\)\(26\)](#). A “trade or business” is a federal business franchise and partnership, in which you become a trustee and public official of the United States who has donated his private property temporarily to a “public use” for the purpose of procuring “privileged compensation” of a public office in the form of tax deductions under [26 U.S.C. §162](#), Earning income credits under [26 U.S.C. §32](#), and a graduated REDUCED rate of tax under [26 U.S.C. §1](#). Only those engaged in a “public office”/“trade or business” can avail themselves of any of these pecuniary government financial incentives.
4. Engaging in a privileged activity regulated by the federal government, such as:
- 4.1. Pursuing a license to practice law. All attorneys are officers of the court, and all courts are part of the government and therefore “public” entities.
  - 4.2. Applying for and accepting FDIC insurance as an officer of a bank. See 31 C.F.R. §202.2, which makes those accepting FDIC federal insurance into agents of the federal government.
  - 4.3. Becoming an officer of a corporation, and only within the context of the jurisdiction the corporation is registered in. The officers of a state-only registered corporation would be “public officers” only within the context of the specific state they registered in. They would have to make application for recognition as a federal corporation to also be “public officers” in the context of federal law.

A “public office” is not limited to a natural person. It can also extend to an entire entity such as a corporation. An example of an entity that is a “public office” in its entirety is a federally chartered bank, such as the original Bank of the United States described in *Osborn v. United States*, in which the U.S. Supreme Court identified the original and first Bank of the United States, a federally chartered bank corporation created by Congress, as a “public office”:

**All the powers of the government must be carried into operation by individual agency, either through the medium of public officers, or contracts made with individuals.** Can any public office be created, or does one exist, the performance of which may, with propriety, be assigned to this association [or trust], when incorporated? If such office exist, or can be created, then the company may be incorporated, that they may be appointed to execute such office. Is there any portion of the public business performed by individuals upon contracts, that this association could be employed to perform, with greater advantage and more safety to the public, than an individual contractor? If there be an employment of this nature, then may this company be incorporated to undertake it.

**There is an employment of this nature.** Nothing can be more essential to the fiscal concerns of the nation, than an agent of undoubted integrity and established credit, with whom the public moneys can, at all times, be safely deposited. Nothing can be of more importance to a government, than that there should be some capitalist in the country, who possesses the means of making advances of money to the government upon any exigency, and who is under a legal obligation to make such advances. For these purposes the association would be an agent peculiarly suitable and appropriate. [ . . . ]

The mere creation of a corporation, does not confer political power or political character. So this Court decided in *Dartmouth College v. Woodward*, already referred to. If I may be allowed to paraphrase the language of the Chief Justice, I would say, a bank incorporated, is no more a State instrument, than a natural person performing the same business would be. If, then, a natural person, engaged in the trade of banking, should contract with the government to receive the public money upon deposit, to transmit it from place to place, without charging for commission or difference of exchange, and to perform, when called upon, the duties of commissioner of loans, would not thereby become a public officer, how is it that this artificial being, created by law for the purpose of being employed by the government for the same purposes, should become a part of the civil government of the country? Is it because its existence, its capacities, its powers, are given by law? because the government has given it power to take and hold property in a particular form, and to employ that property for particular purposes, and in the disposition of it to use a particular name? because the government has sold it a privilege [22 U.S. 738, 774] for a large sum of money, and has bargained with it to do certain things; is it, therefore, a part of the very government with which the contract is made?

**If the Bank be constituted a public office, by the connexion between it and the government, it cannot be the mere legal franchise in which the office is vested; the individual stockholders must be the officers.** Their character is not merged in the charter. This is the strong point of the *Mayor and Commonalty v. Wood*, upon which this Court ground their decision in the *Bank v. Deveaux*, and from which they say, that cause could not be distinguished. Thus, aliens may become public officers, and public duties are confided to those who owe no allegiance to the government, and who are even beyond its territorial limits.

**With the privileges and perquisites of office, all individuals holding offices, ought to be subject to the disabilities of office. But if the Bank be a public office, and the individual stockholders public officers, this principle does not have a fair and just operation.** The disabilities of office do not attach to the stockholders; for we find them every where holding public offices, even in the national Legislature, from which, if they be public officers, they are excluded by the constitution in express terms.

1 *If the Bank be a public institution of such character as to be justly assimilated to the mint and the post office,*  
2 *then its charter may be amended, altered, or even abolished, at the discretion of the National Legislature. All*  
3 *public offices are created [22 U.S. 738, 775] purely for public purposes, and may, at any time, be modified in*  
4 *such manner as the public interest may require. Public corporations partake of the same character. So it is*  
5 *distinctly adjudged in Dartmouth College v. Woodward. In this point, each Judge who delivered an opinion*  
6 *concurred. By one of the Judges it is said, that 'public corporations are generally esteemed such as exist for*  
7 *public political purposes only, such as towns, cities, parishes and counties; and in many respects they are so,*  
8 *although they involve some private interests; but, strictly speaking, public corporations are such only as are*  
9 *founded by the government for public purposes, where the whole interest belongs also to the government. If,*  
10 *therefore, the foundation be private, though under the charter of the government, the corporation is private,*  
11 *however extensive the uses may be to which it is devoted, either by the bounty of the founder, or the nature and*  
12 *objects of the institution. For instance, a bank, created by the government for its own uses, whose stock is*  
13 *exclusively owned by the government, is, in the strictest sense, a public corporation. So, a hospital created and*  
14 *endowed by the government for general charity. But a bank, whose stock is owned by private persons, is a*  
15 *private corporation, although it is erected by the government, and its objects and operations partake of a public*  
16 *nature. The same doctrine may be affirmed of insurance, canal, bridge, and turnpike companies. In all these*  
17 *cases, the uses may, in a certain sense, be called public, but the corporations are private; as much [22 U.S. 738,*  
18 *776] so, indeed, as if the franchises were vested in a single person.[. . .]*

19 *In what sense is it an instrument of the government? and in what character is it employed as such? Do the*  
20 *government employ the faculty, the legal franchise, or do they employ the individuals upon whom it is conferred?*  
21 *and what is the nature of that employment? does it resemble the post office, or the mint, or the custom house, or*  
22 *the process of the federal Courts?*

23 *The post office is established by the general government. It is a public institution. The persons who perform its*  
24 *duties are public officers. No individual has, or can acquire, any property in it. For all the services performed, a*  
25 *compensation is paid out of the national treasury; and all the money received upon account of its operations, is*  
26 *public property. Surely there is no similitude between this institution, and an association who trade upon their*  
27 *own capital, for their own profit, and who have paid the government a million and a half of dollars for a legal*  
28 *character and name, in which to conduct their trade.*

29 *Again: the business conducted through the agency of the post office, is not in its nature a private business. It is*  
30 *of a public character, and the [22 U.S. 738, 786] charge of it is expressly conferred upon Congress by the*  
31 *constitution. The business is created by law, and is annihilated when the law is repealed. But the trade of banking*  
32 *is strictly a private concern. It exists and can be carried on without the aid of the national Legislature. Nay, it is*  
33 *only under very special circumstances, that the national Legislature can so far interfere with it, as to facilitate its*  
34 *operations.*

35 *The post office executes the various duties assigned to it, by means of subordinate agents. The mails are opened*  
36 *and closed by persons invested with the character of public officers. But they are transported by individuals*  
37 *employed for that purpose, in their individual character, which employment is created by and founded in contract.*  
38 *To such contractors no official character is attached. These contractors supply horses, carriages, and whatever*  
39 *else is necessary for the transportation of the mails, upon their own account. The whole is engaged in the public*  
40 *service. The contractor, his horses, his carriage, his driver, are all in public employ. But this does not change*  
41 *their character. All that was private property before the contract was made, and before they were engaged in*  
42 *public employ, remain private property still. The horses and the carriages are liable to be taxed as other property,*  
43 *for every purpose for which property of the same character is taxed in the place where they are employed. The*  
44 *reason is plain: the contractor is employing his own means to promote his own private profit, and the tax collected*  
45 *is from the individual, though assessed upon the [22 U.S. 738, 787] means he uses to perform the public service.*  
46 *To tax the transportation of the mails, as such, would be taxing the operations of the government, which could*  
47 *not be allowed. But to tax the means by which this transportation is effected, so far as those means are private*  
48 *property, is allowable; because it abstracts nothing from the government; and because, the fact that an individual*  
49 *employs his private means in the service of the government, attaches to them no immunity whatever."*  
50 *[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

51 The record of the House of Representatives after the enactment of the first income tax during the Civil War in 1862, confirmed  
52 that the income tax was upon a "public office" and that even IRS agents, who are not "public officers" and who are not  
53 required to take an oath, are therefore exempt from the requirements of the revenue acts in place at the time. Read the amazing  
54 truth for yourself:

House of Representatives, Ex. Doc. 99, 1867  
<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

55 Below is an excerpt from that report proving our point. The Secretary of the Treasury at the time is comparing the federal  
56 tax liabilities of postal clerks to those of internal revenue clerks. At that time, the IRS was called the Bureau of Internal  
57 Revenue. The office of Commissioner of Internal Revenue was established in 1862 as an emergency measure to fund the

Civil War, which ended shortly thereafter, but the illegal enforcement of the revenue laws continued and expanded into the states over succeeding years:

House of Representatives, Ex. Doc. 99, 1867, pp. 1-2  
39<sup>th</sup> Congress, 2d Session

Salary Tax Upon Clerks to Postmasters

Letter from the Secretary of the Treasury in answer to A resolution of the House of the 12<sup>th</sup> of February, relative to salary tax upon clerks to postmasters, with the regulations of the department

Postmasters' clerks are appointed by postmasters, and take the oaths of office prescribed in the 2d section of the act of July 2, 1862, and in the 2d section of the act of March 3, 1863.

Their salaries are not fixed in amount bylaw, but from time to time the Post master General fixes the amount', allotted to each postmaster for clerk hire, under the authority conferred upon him by tile ninth section of the act of June 5, 1836, and then the postmaster, as an agent for and in behalf of the United States, determines the salary to be paid to each of his clerks. These salaries are paid by the postmasters, acting as disbursing agents, from United States moneys advanced to them for this purpose, either directly from the Post Office Department in pursuance of appropriations made by law, or from the accruing revenues of their offices, under the instructions of the Postmaster General. The receipt of such clerks constitute vouchers in the accounts of the postmasters acting as disbursing agents in the settlements made with them by the Sixth Auditor. In the foregoing transactions the postmaster acts not as a principal, but as an agent of the United States, and the clerks are not in his private employment, but in the public employment of the United States. Such being the facts, these clerks are subjected to and required to account for and pay the salary tax, imposed by the one hundred and twenty-third section of the internal revenue act of June 30, 1864, as amended by the ninth section of the internal revenue act of July 13, 1866, upon payments for services to persons in the civil employment or service of the United States.

Copies of the regulations under which such salary taxes are withheld and paid into the treasury to the credit of internal revenue collection account are herewith transmitted, marked A, b, and C. Clerks to assessors of internal revenue [IRS agents] are appointed by the assessors. Neither law nor regulations require them to take an oath of office, because, as the law at present stands, they are not in the public service of the United States, through the agency of the assessor, but are in the private service of the assessor, as a principal, who employs them.

The salaries of such clerks are neither fixed in amount by law, nor are they regulated by any officer of the Treasury Department over the clerk hire of assessors is to prescribe a necessary and reasonable amount which shall not be exceeded in reimbursing the assessors for this item of their expenses.

No money is advanced by the United States for the payment of such salaries, nor do the assessors perform the duties of disbursing agents of the United States in paying their clerks. The entire amount allowed is paid directly to the assessor, and he is not accountable to the United States for its payment to his clerks, for the reason that he has paid them in advance, out of his own funds, and this is a reimbursement to him of such amount as the department decides to be reasonable. No salary tax is therefore collected, or required by the Treasury Department to be accounted for, or paid, on account of payments to the assessors' clerks, as the United States pays no such clerks nor has them in its employ or service, and they do not come within the provisions of existing laws imposing such a tax.

Perhaps no better illustration of the difference between the status of postmasters' clerks and that of assessors' clerks can be given than the following: A postmaster became a defaulter, without paying his clerks,; his successor received from the Postmaster General a new remittance for paying them; and if at any time, the clerks in a post office do not receive their salaries, by reason of the death, resignation or removal of a postmaster, the new appointee is authorized by the regulations of the Post Office Department to pay them out of the proceeds of the office; and should there be no funds in his hands belonging to the department, a draft is issued to place money in his hands for that purpose.

If an assessor had not paid his clerks, they would have no legal claim upon the treasury for their salaries. A discrimination is made between postmasters' clerks and assessor's clerks to the extent and for the reasons hereinbefore set forth.

I have the honor to be, very respectfully, your obedient servant.

H. McCulloch, Secretary of the Treasury  
[House of Representatives, Ex. Doc. 99, 1867, pp. 1-2]

Notice based on the above that revenue officers don't take an oath, so they don't have to pay the tax, while postal clerks take an oath, so they do. Therefore, the oath that creates the "public office" is the method by which the government manufactures "public officers", "taxpayers", and "sponsors" for its wasteful use or abuse of public monies. If you would like a whole



BOOK full of reasons why the only "taxpayers" under the Internal Revenue Code, Subtitle A are "public officials", please see the following exhaustive analysis:

[Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes](http://sedm.org/Forms/FormIndex.htm), Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>

## 17.5 The Information Return Scam

As we said in the preceding section, the income tax described by Internal Revenue Code, Subtitle A is a franchise and excise tax upon "public offices" within the U.S. government, which the code defines as a "trade or business". Before an income tax can lawfully be enforced or collected, the subject of the tax must be connected to the activity with court-admissible evidence. Information returns are the method by which the activity is connected to the subject of the tax under the authority of 26 U.S.C. §6041(a). When this connection is made, the person engaging in the excise taxable activity is called "effectively connected with the conduct of a trade or business within the United States".

[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.

The government cannot lawfully regulate private conduct. The ability to regulate private conduct is, in fact, "repugnant to the constitution" as held by the U.S. Supreme Court. The only thing the government can regulate is "public conduct" and the "public rights" and franchises that enforce or implement it. Consequently, the government must deceive private parties into submitting false reports connecting their private labor and private property to such a public use, public purpose, and public office in order that they can usurp jurisdiction over it and thereby tax and plunder it.

*"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."*  
[\[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 \(1997\)\]](#)

In a sense, the function of an information return, therefore, is to:

1. Provide evidence that the owner is consensually and lawfully engaged in the "trade or business" and public office franchise. These reports cannot lawfully be filed if this is not the case. 26 U.S.C. §7206 and 7207 make it a crime to file a false report.
2. Donate formerly private property described on the report to a public use, a public purpose, and a public office with the consent of the owner without any immediate or monetary compensation in order to procure the "benefits" incident to participation in the franchise.
3. Subject the property to excise taxation upon the "trade or business" activity.
4. Subject the property to use and control by the government:

*"Men are endowed by their Creator with certain unalienable rights, 'life, liberty, and the pursuit of happiness;' and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public "benefit"]; second, that if he devotes it to a public use, he gives*



1 *to the public a right to control that use; and third, that whenever the public needs require, the public may take*  
2 *it upon payment of due compensation.”*  
3 *[Budd v. People of State of New York, [143 U.S. 517](#) (1892)]*

4 On the other hand, if the information return:

- 5 1. Was filed against an owner of the property described who is not lawfully engaged in a public office or a “trade or  
6 business” in the U.S. government. . .OR
- 7 2. Was filed in a case where the owner of the *private* property did not consent to donate the property described to a public  
8 use and a public office by signing a contract or agreement authorizing such as an IRS Form W-4. . .OR
- 9 3. Was filed mistakenly or fraudulently.

10 . . .then the following crimes have occurred:

- 11 1. A violation of the Fifth Amendment Takings Clause has occurred:

12 *U.S. Constitution, Fifth Amendment*

13 *No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or*  
14 *indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual*  
15 *service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in*  
16 *jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor **be***  
17 *deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public*  
18 *use, without just compensation.*

- 19 2. A violation of due process has occurred. Any taking of property without the consent of the owner is a violation of due  
20 process of law.
- 21 3. The subject of the information return is being compelled to impersonate a public officer in criminal violation of 18 U.S.C.  
22 §912.

23 [TITLE 18 > PART I > CHAPTER 43 > § 912](#)  
24 [§ 912. Officer or employee of the United States](#)

25 *Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States*  
26 *or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains*  
27 *any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three*  
28 *years, or both.*

- 29 4. An unlawful conversion of *private* property to *public* property has occurred in criminal violation of 18 U.S.C. §654.  
30 Only officers of the government called “withholding agents” appointed under the authority of 26 U.S.C. §7701(a)(16)  
31 and the I.R.C. can lawfully file these information returns or withhold upon the proceeds of the transaction. All  
32 withholding and reporting agents are public officers, not private parties, whether they receive direct compensation for  
33 acting in that capacity or not.

34 [TITLE 18 > PART I > CHAPTER 31 > § 654](#)  
35 [§ 654. Officer or employee of United States converting property of another](#)

36 *Whoever, being an officer or employee of the United States or of any department or agency thereof, embezzles*  
37 *or wrongfully converts to his own use the money or property of another which comes into his possession or*  
38 *under his control in the execution of such office or employment, or under color or claim of authority as such*  
39 *officer or employee, shall be fined under this title or not more than the value of the money and property thus*  
40 *embezzled or converted, whichever is greater, or imprisoned not more than ten years, or both; but if the sum*  
41 *embezzled is \$1,000 or less, he shall be fined under this title or imprisoned not more than one year, or both.*

42 If you would like to learn more about how the above mechanisms work, see:

<p><a href="#">The “Trade or Business” Scam</a>, Form #05.001, Section 11 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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Nearly all private Americans are not in fact and in deed lawfully engaged in a “public office” and cannot, therefore, serve within such an office without committing the crime of impersonating a public officer. This is exhaustively proven in the following:

*The “Trade or Business” Scam*, Form #05.001, Section 10  
<http://sedm.org/Forms/FormIndex.htm>

What makes someone a “private American” is, in fact, that they are not lawfully engaged in a public office or any other government franchise. All franchises, in fact, make those engaged into public officers of one kind or another and cause them to forfeit their status as a private person and give up all their constitutional rights in the process. See:

*Government Instituted Slavery Using Franchises*, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

IRS therefore mis-represents and mis-enforces the Internal Revenue Code by abusing their tax forms and their untrustworthy printed propaganda as a method:

1. To unlawfully create public offices in the government in places they are forbidden to even exist pursuant to 4 U.S.C. §72.
2. To “elect” the average American unlawfully into such an office.
3. To cause those involuntarily serving in the office to unlawfully impersonate a public officer in criminal violation of 18 U.S.C. §912.
4. To enforce the obligations of the office upon those who are not lawfully occupying said office.
5. Of election fraud, whereby the contributions collected cause those who contribute them to bribe a public official to procure the office that they occupy with unlawfully collected monies, in criminal violation of 18 U.S.C. §210. IRS Document 6209 identifies all IRS Form W-2 contributions as “gifts” to the U.S. government, which is a polite way of describing what actually amounts to a bribe.

[TITLE 18 > PART I > CHAPTER 11 > § 210](#)  
[§ 210. Offer to procure appointive public office](#)

***Whoever pays or offers or promises any money [withheld unlawfully] or thing of value, to any person, firm, or corporation in consideration of the use or promise to use any influence to procure any appointive [public] office or place under the United States for any person, shall be fined under this title or imprisoned not more than one year, or both.***

For instance, innocent Americans ignorant of the law are deceived into volunteering to unlawfully accept the obligations of a public office by filing an IRS Form W-4 “agreement” to withhold pursuant to [26 U.S.C. §3402\(p\)](#), 26 C.F.R. §31.3401(a)-3(a), and 26 C.F.R. §31.3402(p)-1. To wit:

[26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements.](#)

(a) In general.

***Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3).***

[26 C.F.R. § 31.3402\(p\)-1 Voluntary withholding agreements.](#)

(a) In general.

***An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-***

1                   1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible  
2                   rollover distributions within the meaning of section 402.

3       Those who have not voluntarily signed and submitted the IRS Form W-4 contract/agreement and who were not lawfully  
4       engaged in a “public office” within the U.S. government **BEFORE** they signed any tax form cannot truthfully or lawfully  
5       earn reportable “wages” as legally defined in 26 U.S.C. §3402. Therefore, even if the IRS sends a “lock-down” letter telling  
6       the private employer to withhold at a rate of “single with no exemptions”, he must withhold **ONLY** on the amount of “wages”  
7       earned, which is still zero. If a W-2 is filed against a person who does not voluntarily sign and submit the IRS Form W-4 or  
8       who is not lawfully engaged in a public office:

- 9       1. The amount reported must be ZERO for everything on the form, and especially for “wages”.
- 10      2. If any amount reported is other than zero, then the payroll clerk submitting the W-2 is criminally liable for filing a false  
11      return under [26 U.S.C. §7206](#), punishable as a felony for up to a \$100,000 fine and three years in jail.
- 12      3. If you also warned the payroll clerk that they were doing it improperly in writing and have a proof you served them with  
13      it, their actions also become fraudulent and they additionally liable under [26 U.S.C. §7207](#), punishable as a felony for up  
14      to \$10,000 and up to one year in jail.

15      The heart of the tax fraud and SCAM perpetrated on a massive scale by our government then is:

- 16      1. To publish IRS forms and publications which contain untrustworthy information that deceives the public into believing  
17      that they have a legal obligation to file false information returns against their neighbor.

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

- 21      2. To reinforce the deliberate deception and omissions in their publications with verbal advice that is equally damaging and  
22      untrustworthy:

23                   p. 21: “As discussed in §2.3.3, the **IRS is not bound by its statements or positions in unofficial pamphlets and**  
24                   **publications.**”

25                   p. 34: “6. IRS Pamphlets and Booklets. **The IRS is not bound by statements or positions in its unofficial**  
26                   **publications, such as handbooks and pamphlets.**”

27                   p. 34: “7. Other Written and Oral Advice. **Most taxpayers' requests for advice from the IRS are made orally.**  
28                   **Unfortunately, the IRS is not bound by answers or positions stated by its employees orally, whether in person or**  
29                   **by telephone. According to the procedural regulations, 'oral advice is advisory only and the Service is not bound**  
30                   **to recognize it in the examination of the taxpayer's return.'** 26 C.F.R. §601.201(k)(2). **In rare cases, however,**  
31                   **the IRS has been held to be equitably estopped to take a position different from that stated orally to, and justifiably**  
32                   **relied on by, the taxpayer. The Omnibus Taxpayer Bill of Rights Act, enacted as part of the Technical and**  
33                   **Miscellaneous Revenue Act of 1988, gives taxpayers some comfort, however. It amended section 6404 to require**  
34                   **the Service to abate any penalty or addition to tax that is attributable to advice furnished in writing by any IRS**  
35                   **agent or employee acting within the scope of his official capacity. Section 6404 as amended protects the taxpayer**  
36                   **only if the following conditions are satisfied: the written advice from the IRS was issued in response to a written**  
37                   **request from the taxpayer; reliance on the advice was reasonable; and the error in the advice did not result from**  
38                   **inaccurate or incomplete information having been furnished by the taxpayer. Thus, it will still be difficult to bind**  
39                   **the IRS even to written statements made by its employees. As was true before, taxpayers may be penalized for**  
40                   **following oral advice from the IRS.**”

41                   *[Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group]*

- 42      3. To make it very difficult to describe yourself as either a “nontaxpayer” or a person not subject to the Internal Revenue  
43      Code on any IRS form. IRS puts the “exempt” option on their forms, but has no option for “not subject”. You can be  
44      “not subject” and a “nontaxpayer” without being “exempt” and if you want to properly and lawfully describe yourself  
45      that way, you have to either modify their form or create your own substitute. You cannot, in fact, be an “exempt  
46      individual” as defined in 26 U.S.C. §7701(b)(5) without first being an “individual” and therefore subject to the I.R.C.  
47      The following entity would be “not subject” but also not an “exempt individual” or “exempt”, and could include people  
48      as well as property:

49                   [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)  
50                   [§ 7701. Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(31) Foreign estate or trust

(A) Foreign estate

The term “foreign estate” means an estate the income of which, from sources without the United States which is **not effectively connected with the conduct of a trade or business within the United States**, is not includible in gross income under subtitle A.

If you would like to know more about this SCAM, see:

*Flawed Tax Arguments to Avoid*, Form #08.004, Section 9.2.6  
<http://sedm.org/Forms/FormIndex.htm>

4. For the IRS to be protected by a judicial “protection racket” implemented by judges who have a conflict of interest as “taxpayers” in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455. This protection racket was instituted permanently upon federal judges with the Revenue Act of 1932 as documented in:
  - 4.1. [Evans v. Gore, 253 U.S. 245 \(1920\)](#)
  - 4.2. [O'Malley v. Woodrough, 307 U.S. 277 \(1939\)](#)
  - 4.3. [United States v. Hatter, 121 S.Ct 1782 \(2001\)](#)
5. To receive what they know in nearly all cases are false information returns against innocent private parties who are nontaxpayers and to act as money launderers for all amounts withheld from these innocent parties.
6. To protect the filers of these false reports.
  - 6.1. IRS Forms W-2, 1042-S, 1098, and 1099 do not contain the individual identity of the person who prepared the form.
  - 6.2. Only IRS forms 1096 and W-3 contain the identity and statement under penalty of perjury signed by the specific individual person who filed the false information return.
  - 6.3. If you send a FOIA to the Social Security Administration asking for the IRS Forms 1096 and W-3 connected to the specific information returns filed against you, they very conveniently will tell you that they don't have the documents, even though they are the **ONLY** ones who receive them in the government! They instead tell you to send a FOIA to the IRS to obtain them. For example, see the following:



## SOCIAL SECURITY

Refer to:

9H: 1B6^82

September 1, 2008



Dear Mr. [REDACTED]

This is in response to your request for copies of your W-2 and W-3 tax documents.

These documents are not the Social Security Administration's records. Please contact your local Internal Revenue Service (IRS) office for this information. For your convenience, I have provided you with the address and telephone number of your local IRS office.

Internal Revenue Service  
550 Main St.  
Cincinnati, OH 45202  
(513) 263-3333

I hope this information is helpful.

Sincerely,

Vincent A. Dormarunno  
Privacy Officer

If you want to see the document the above request responds to, see:

Information Return FOIA: "Trade or Business", Form #03.023  
<http://sedm.org/Forms/FormIndex.htm>

- 6.4. The IRS then comes back and says they don't keep the original Forms 1096 and W-3 either! Consequently, there is no way to identify the specific individual who filed the original false reports or to prosecute them criminally under 26 U.S.C. §§7206 and 7207 or civilly under 26 U.S.C. §7434. In that sense, IRS FOIA offices act as "witness protection programs" for those communist informants for the government willfully engaged in criminal activity.

Internal Revenue Manual  
3.5.20.19 (10-01-2003)  
Information Returns Transcripts - 1099 Information

1. Generally, information returns are destroyed upon processing. Therefore, original returns cannot be retrieved. In addition, the IRS may not have record of all information returns filed by payers. The Information Returns Master File (IRMF), accessed by CC IRPTR, contains records of many information returns. The master files are not complete until October of the year following the issuance of the information document, and contain the most current year and five (5) previous years. Taxpayers should be advised to first seek copies of information documents from the payer. However, upon request, taxpayers or their authorized designee may receive "information return" information.
2. Follow guidelines IRM 3.5.20.1 through 3.5.20.11, to ensure requests are complete and valid.



3. This information can be requested on TDS.
  4. This information is also available using IRPTR with definer W.
  5. If IRPTR is used without definer W, the following items must be sanitized before the information is released:
    - CASINO CTR
    - CMIR Form 4790
    - CTR
  6. Form 1099 information is not available through Latham.
- [SOURCE: <http://www.irs.gov/irm/part3/ch02s02.html>]

7. To deliberately interfere with efforts to correct these false reports by those who are the wrongful subject of them:
  - 7.1. By penalizing filers of corrected information returns up to \$5,000 for each Form 4852 filed pursuant to 26 U.S.C. §6702.
  - 7.2. By not providing forms to correct the false reports for ALL THOSE who could be the subject of them. IRS Form 4852, for instance, says at the top “Attach to Form 1040, 1040A, 1040-EZ, or 1040X.” There is no equivalent form for use by nonresident aliens who are victims of false IRS Form W-2 or 1099-R and who file a 1040NR.
  - 7.3. To refuse to accept W-2C forms filed by those other than “employers”.
  - 7.4. To refuse to accept a custom, substitute, or modified forms that would correct the original reports.
  - 7.5. To not help those submitting the corrections by saying that they were not accepted, why they were not accepted, or how to make them acceptable.
8. To ignore correspondence directed at remedying all the above abuses and thereby obstruct justice and condone and encourage further unlawful activity.

So what we have folks is a deliberate, systematic plan that:

1. Turns innocent parties called “nontaxpayers” into guilty parties called “taxpayers”, which the U.S. Supreme Court said they cannot do.

*"In Calder v. Bull, which was here in 1798, **Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned** a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and **a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish [being a "nontaxpayer"] as a crime [being a "taxpayer"]', or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.'** 3 Dall. 388."*

*[Sinking Fund Cases, 99 U.S. 700 (1878)]*

2. Constitutes a conspiracy to destroy equal protection and equal treatment that is the foundation of the Constitution, assigning all sovereignty to the government, and compelling everyone to worship and serve it without compensation.
3. Constitutes a conspiracy to destroy all Constitutional rights by compelling Americans through false reports to service the obligations of an office they cannot lawfully occupy and derive no benefit from:

*"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583. "Constitutional rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S. 649, 644, or manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345."*  
*[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]*

4. Constitutes an abuse of tax forms as a federal election device to unlawfully elect those who aren't eligible and without their consent into public office in the government, in criminal violation of 18 U.S.C. §912.
5. Encourages Americans on a massive scale to file false reports against their neighbor that compel them into economic servitude and slavery without compensation:

1 "You shall not circulate a false report [information return]. Do not put your hand with the wicked to be an  
2 unrighteous witness."  
3 [Exodus 23:1, Bible, NKJV]

4 "**You shall not bear false witness** [or file a FALSE REPORT or information return] against your neighbor."  
5 [Exodus 20:16, Bible, NKJV]

6 "A false witness will not go unpunished, And he who speaks lies shall perish."  
7 [Prov. 19:9, Bible, NKJV]

8 "**If a false witness rises against any man to testify against him of wrongdoing**, then both men in the controversy  
9 shall stand before the LORD, before the priests and the judges who serve in those days. And **the judges shall**  
10 **make careful inquiry, and indeed, if the witness is a false witness, who has testified falsely against his brother,**  
11 **then you shall do to him as he thought to have done to his brother;** [enticement into slavery (pursuant to 42  
12 U.S.C. §1994)] to the demands of others without compensation] so you shall put away the evil from among you.  
13 And those who remain shall hear and fear, and hereafter they shall not again commit such evil among you. Your  
14 eye shall not pity: life shall be for life, eye for eye, tooth for tooth, hand for hand, foot for foot."  
15 [Deut. 19:16-21, Bible, NKJV]

- 16 6. Constitutes a plan to implement communism in America. The Second Plank of the Communist Manifesto, Karl Marx is  
17 a heavy, progressive income tax that punishes the rich and abuses the taxation powers of the government to redistribute  
18 wealth.
- 19 7. Constitutes a conspiracy to replace a de jure Constitutional Republic into nothing but a big for-profit private corporation  
20 and business in which:
- 21 7.1. Government becomes a virtual or political entity rather than physical entity tied to a specific territory. All the  
22 "States" after the Civil War rewrote their Constitutions to remove references to their physical boundaries. Formerly  
23 "sovereign" and independent states have become federal territories and federal corporations by signing up for  
24 federal franchises:

25 At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual  
26 succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several  
27 individuals (a "corporation aggregate"). 3 H. Stephen, *Commentaries on the Laws of England* 166, 168 (1st Am.  
28 ed. 1845). The sovereign was considered a corporation. See *id.*, at 170; see also 1 W. Blackstone, *Commentaries*  
29 \*467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as  
30 "corporations" (and hence as "persons") at the time that 1983 was enacted and the Dictionary Act recodified.  
31 See *W. Anderson, A Dictionary of Law* 261 (1893) ("**All corporations were originally modeled upon a state or**  
32 **nation**"); *1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America*  
33 **318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation")**; *Van*  
34 *Brocklin v. Tennessee*, 117 U.S. 151, 154 (1886) ("**The United States is a . . . great corporation . . . ordained**  
35 **and established by the American people**") (quoting *United* [495 U.S. 182, 202] *States v. Maurice*, 26 F.Cas.  
36 **1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)**; *Cotton v. United States*, 11 How. 229, 231 (1851)  
37 **(United States is "a corporation")**. See generally *Trustees of Dartmouth College v. Woodward*, 4 Wheat. 518,  
38 561-562 (1819) (explaining history of term "corporation").  
39 [Ngiraingas v. Sanchez, 495 U.S. 182 (1990) ]

- 40 7.2. All rights have been replaced with legislatively created corporate "privileges" and franchises. See:

*Government Instituted Slavery Using Franchises*, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

- 41 7.3. "citizens" and "residents" are little more than "employees" and officers of the corporation described in 26 U.S.C.  
42 §6671(b), 26 U.S.C. §7343, and [5 U.S.C. §2105](#). See this document.
- 43 7.4. You join the club and become an officer and employee of the corporation by declaring yourself to be a statutory  
44 but not constitutional "U.S. citizen" on a government form. See:

*Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

- 45 7.5. Social Security Numbers and Taxpayer Identification Numbers serve as de facto license numbers authorizing those  
46 who use them to act in the capacity of a public officer, trustee, and franchisee within the government. See:

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

- 47 7.6. Federal Reserve Notes (FRNs) serve as a substitute for lawful money and are really nothing but private scrip for  
48 internal use by officers of the government. They are not lawful money because they are not redeemable in gold or  
49 silver as required by the Constitution. See:

*The Money Scam*, Form #05.041  
<http://sedm.org/Forms/FormIndex.htm>

7.7. So-called "Income Taxes" are nothing but insurance premiums to pay for "social insurance benefits". They are also used to regulate the supply of fiat currency. See:

*The Government "Benefits" Scam*, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

7.8. The so-called "law book", the Internal Revenue Code, is the private law franchise agreement which regulates compensation to and "kickbacks" from the officers of the corporation, which includes you. See:

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

7.9. Federal courts are really just private binding corporate arbitration for disputes between fellow officers of the corporation. See:

*What Happened to Justice?*, Form #06.012  
<http://sedm.org/Forms/FormIndex.htm>

7.10. Terms in the Constitution have been redefined to limit themselves to federal territory not protected by the original de jure constitution through judicial and prosecutorial word-smithing.

"When words lose their meaning, people will lose their liberty."  
[Confucius, 500 B.C.]

"Judicial verbiage is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy."  
[Senator Sam Ervin]

See:

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

7.10.2. *Rules of Presumption and Statutory Interpretation*, Litigation Tool #10.003  
<http://sedm.org/Litigation/LitIndex.htm>

8. Constitutes a plan to unwittingly recruit the average American into servitude of this communist/socialist effort.

[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

9. Constitutes an effort to create and perpetuate a state-sponsored religion and to compel “tithes” called income tax to the state-sponsored church, which is the government:

*Socialism: The New American Civil Religion*, Form #05.016

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

To close this section, we highly recommend the following FOIA you can send to the IRS and the Social Security Administration (SSA) that is useful as a reliance defense to expose the FRAUD described in this section upon the American people:

*Information Return FOIA: "Trade or Business"*, Form #03.023

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

Let’s review how the three criteria for the existence of the “straw man” are satisfied in the case of information returns:

1. Commercial transaction:

- 1.1. Information returns, consisting of IRS Forms W-2, 1042-S, 1098, and 1099 that document payments in excess of \$600 to a public officer engaged in the “trade or business” franchise.

2. Agency.

- 2.1. Parties made liable under 26 U.S.C. §6041(a) are “taxpayers”.

*“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*  
[Long v. Rasmussen, 281 F. 236 (1922) ]

*“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 and who did not volunteer to participate in the federal “trade or business” franchise]. 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)]

*“And by statutory definition, ‘taxpayer’ includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of ‘taxpayer’ is exclusive, the federal courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts...”*  
[C.I.R. v. Trustees of L. Inv. Ass’n, 100 F.2d. 18 (1939)]

- 2.2. All “taxpayers” are public officers in the government and therefore exercising agency of the government. See:

*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>

3. Property being acquired or transferred that would otherwise be illegal:

- 3.1. It constitutes involuntary servitude in violation of the Thirteenth Amendment for the government to impose any duty on the bank, including the duty to prepare information returns without compensation. Therefore, government is acquiring services of another, which is property, without apparent compensation.
- 3.2. The duty is imposed on “taxpayers”, not men or women. “Taxpayers” are public officers and Congress has always had the right to regulate the conduct of its own officers and agents.
- 3.3. “Taxpayers” receive the following compensation or financial “benefit” for their participation in the “trade or business” and “public office” franchise, and therefore they do not work for free and are not slaves:
- 3.3.1. A reduced, graduated rate of tax under 26 U.S.C. §1. Those not engaged in a “trade or business” as shown in 26 U.S.C. §871(a) must pay a higher, flat rate of 30% on all earnings.
- 3.3.2. Earned income credits under 26 U.S.C. §32.
- 3.3.3. “trade or business” deductions that reduce their existing liability under 26 U.S.C. §162.

## 17.6 Definition of “income” means earnings of a trust or estate

The term “income” is defined in the Internal Revenue Code as follows:

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643](#)  
[§ 643. Definitions applicable to subparts A, B, C, and D](#)

1 (b) **Income**

2 For purposes of this subpart and subparts B, C, and D, **the term “income”, when not preceded by the words**  
3 **“taxable”, “distributable net”, “undistributed net”, or “gross”, means the amount of income of the estate or**  
4 **trust for the taxable year determined under the terms of the governing instrument and applicable local law.**  
5 *Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting*  
6 *in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable*  
7 *local law shall not be considered income.*

8 Do you see a natural being mentioned above? Only trusts and executors for dead people are mentioned, both of whom are  
9 transferees or fiduciaries for “taxpayers”, meaning the government, pursuant to 26 U.S.C. §6901 and 26 U.S.C. §6903  
10 respectively. These transferees and fiduciaries are all “public officers” of the government. The office is the “straw man” and  
11 you are surety for the office if you fill out tax forms connecting your name to the office or allow others to do so and don’t  
12 rebut them.

13 Which “trust” are they talking about here? How about the “public trust”, which means the government. The ability to regulate  
14 private conduct is “repugnant to the constitution”, and therefore the trust they are referring to can only mean a trust that is  
15 wholly owned and created by the government.

16 *“Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government,*  
17 *through the domain of jurisdiction merely Federal, to recognize to be property.*

18 *And this principle follows from the structure of the respective Governments, State and Federal, and their*  
19 *reciprocal relations. **They are different agents and trustees of the people of the several States, appointed with***  
20 ***different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions,***  
21 ***are mutually obligatory.**”*  
22 *[Dred Scott v. Sandford, 60 U.S. 393 (1857)]*

23  
24 *Executive Order 12731*  
25 *“Part 1 -- PRINCIPLES OF ETHICAL CONDUCT*

26 *“Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the*  
27 *integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental*  
28 *principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:*

29 *“(a) **Public service is a public trust,** requiring employees to place loyalty to the Constitution, the laws, and*  
30 *ethical principles above private gain.*

31  
32 **TITLE 5--ADMINISTRATIVE PERSONNEL**  
33 **CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS**  
34 **PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE**  
35 **BRANCH--Table of Contents**  
36 **Subpart A--General Provisions**  
37 **Sec. 2635.101 Basic obligation of public service.**

38 (a) **Public service is a public trust.**

39 *Each employee has a responsibility to the United States Government and its citizens to place loyalty to the*  
40 *Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete*  
41 *confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles*  
42 *of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in*  
43 *supplemental agency regulations.*

44 Don’t believe us? Here is proof from the IRS’ own publications on this point:

45 **Figure 2: Annual Report of Commissioner of Internal Revenue—1952**



## THE NATURE OF THE BUREAU'S JOB

The collection of taxes involves an especially personal and intimate relationship between the citizen and his Government. Paying taxes and voting represent the two functions that the average citizen regularly performs personally and directly, rather than through representative means, in the exercise of the privileges and obligations of citizenship.

The tax collector is equally the trustee of the taxpayer and the Government. He must see that each citizen pays his full taxes as required by law. He must also see that no taxpayer is favored or discriminated against, or is overcharged, if he can prevent it.

The tax collector also is the confidante of the citizen, in that he is entrusted not only with the taxes paid, but also with detailed facts about the citizen's personal and private financial affairs which are disclosed in the tax return.

The Congress has determined by law that this confidence must be respected. The public disclosure of tax return information, except under specified conditions, is prohibited by law as being an unwarranted invasion of the citizen's privacy and as possibly endangering the willingness of the citizen to make full disclosure of his affairs, on which our voluntary system of self-assessment and payment is based.

### 17.7 IRS Form 1040

The IRS Form 1040 is a profit and loss statement for a federal business trust that is a wholly owned subsidiary of the "United States" federal corporation.

1. The business trust is in "partnership" with U.S. Inc. and therefore satisfies the statutory definition of "person" found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343.

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)  
[§ 6671. Rules for application of assessable penalties](#)

(b) Person defined

*The term "person", as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, **who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.***

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)  
[§ 7343. Definition of term "person"](#)

*The term "person" as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.*

2. The earnings on the form are NOT your earnings, but all the earnings of the trust, for which you are acting as the trustee. That trust is the Social Security Trust created when you signed up for Social Security. This is also the ONLY entity that can earn "income" as legally defined in 26 U.S.C. §643(b), which says that "income" as legally defined can only be earned by an estate or a trust, and NOT a natural being.
3. The "deductions" authorized on the IRS Form 1040 derive from 26 U.S.C. §162 are the method of computing compensation of the trustees. These deductions, pursuant to that section, may only be taken for those engaged in the "trade or business" franchise.
4. The reason you can't deduct the cost of producing your labor on the form is that it isn't YOU who performed the labor, but rather you while you were voluntarily acting as a "public officer" in expectation of the commercial benefits associated with the "public office". See:

[How the Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor, Form #05.026](#)  
<http://sedm.org/Forms/FormIndex.htm>

5. All of the earnings that go on the IRS Form 1040 MUST be connected with a "trade or business" because:

- 5.1. 26 U.S.C. §162 says that only those engaged in the “trade or business” franchise can take deductions, and everything on the 1040 form is subject to such deductions and therefore connected to the franchise.
- 5.2. IRS Form 1040 uses a graduated rate of tax which is only authorized for earnings connected with a “trade or business”, as shown in 26 U.S.C. §871(b).
- 5.3. 26 U.S.C. §871(b)(1) admits that everything in 26 U.S.C. §1 and therefore appearing on IRS Form 1040 is “trade or business” income.

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART II](#) > [Subpart A](#) > § 871  
[§ 871. Tax on nonresident alien individuals](#)

(b) **Income connected with United States [trade or] business**—graduated rate of tax

(1) *Imposition of tax*

*A nonresident alien individual **engaged in trade or business within the United States during the taxable year shall be taxable as provided in section 1 or 55 on his taxable income which is effectively connected with the conduct of a trade or business within the United States.***

- 5.4. 26 U.S.C. §864(c)(3) indicates that all earnings originating from within the “United States” shall be treated as effectively connected to the “trade or business” and “public office” franchise. The ONLY “United States” where EVERYTHING is connected to a “public office” is the United States government, and not the geographical United States.

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864  
[§ 864. Definitions and special rules](#)

(c) *Effectively connected income, etc.*

(3) *Other income from sources within United States*

*All income, gain, or loss from sources within the United States (other than income, gain, or loss to which paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within the United States.*

- 5.5. IRS Document 7130 confirms that IRS Form 1040 is only for use by “U.S. citizens” and “residents”, both of whom have in common a domicile in the SAME “United States” above, meaning that they are officers of the government corporation.

1040A 11327A Each  
U.S. Individual Income Tax Return

**Annual income tax return filed by citizens and residents of the United States.** There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F:I Tax Form or Instructions  
[\[IRS Published Products Catalog \(2003\), p. F-15\]](#)

Federal Rule of Civil Procedure 17(b) says the effective domicile of all officers of a corporation is the place where the corporation was incorporated, which is the District of Columbia.

[IV. PARTIES](#) > Rule 17.  
[Rule 17. Parties Plaintiff and Defendant; Capacity](#)

(b) *Capacity to Sue or be Sued.*

**Capacity to sue or be sued is determined as follows:**

- (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**  
**(2) for a corporation, by the law under which it was organized; and**  
**(3) for all other parties, by the law of the state where the court is located, except that:**

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and  
(B) 28 U.S.C. §§ 754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

6. The government can lawfully define the meaning of “profit” on the IRS Form 1040 because:
  - 6.1. It is not legislating for private entities, but rather “public offices” and federal business trusts.
  - 6.2. It is supervising its own instrumentalities and therefore is not restrained by the common law.
  - 6.3. You can’t earn “income” and therefore “gross income” pursuant to 26 U.S.C. §643(b) unless you are
    - 6.3.1. A trustee of the federal business trust . .AND
    - 6.3.2. The earnings have been connected to the “public office” and business trust using a usually FALSE information return as described earlier in section 17.5.
7. The IRS carefully and deliberately conceals the nature of the IRS Form 1040 as a form ONLY for “public offices” in the government by:
  - 7.1. Hiding the phrase “public office” within the definition of “trade or business” at 26 U.S.C. §7701(a)(26) at the end of the code in a place that few would ever notice.
  - 7.2. Using the phrase “trade or business” instead of “public office” so as not to draw attention to the nature of the activity being exercised.
  - 7.3. Conveniently omitting mention on the IRS Form 1040 that everything on the form is “trade or business”/ “public office” earnings.
  - 7.4. Conveniently omitting to mention in the IRS Form 1040 Instruction Booklet that everything on the form is “trade or business”/ “public office” earnings.
  - 7.5. Conveniently omitting to mention in 26 U.S.C. §1 that everything that subject refers to is connected with the “trade or business” franchise.
  - 7.6. Conveniently omitting the definition of “United States” from EVERYTHING they publish. It means the GOVERNMENT, and not the geographical definition. The definition found in 26 U.S.C. §7701(a)(9) and (a)(10) is the geographical definition, but that is not the ONLY sense, or even the most prevalent sense in which it is used throughout Internal Revenue Code, Subtitle A, in which it means the government and not the geographical United States.
8. The reason the IRS and the government carefully conceal the nature of the IRS Form 1040 as a form for “public offices” and therefore federal business trusts within the government is that they want to avoid all the following:
  - 8.1. Having to answer inevitable questions from millions of people about what a “trade or business” is or whether they are involved in it.
  - 8.2. Having to admit that most people are not lawfully engaged in a public office in the U.S. government.
  - 8.3. Having to admit that they can’t lawfully regulate or especially tax private conduct.
  - 8.4. Becoming an accessory after the fact to the crime of “impersonating an employee or officer of the government” pursuant to 18 U.S.C. §912.

Welcome to The MATRIX, friends!<sup>115</sup> Your own legal ignorance and the strategic silence and omission in IRS publications and the law is what keeps you connected to it.

*“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; **the Lord our God shall cut them off.**”*  
[Psalm 94:20-23, Bible, NKJV]

If you would like legal evidence of why a PRIVATE state citizen cannot lawfully file an IRS Form 1040 return, see:

1. Why It’s a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021  
<http://sedm.org/Forms/FormIndex.htm>
2. Legal Requirement to File Federal Income Tax Returns, Form #05.009  
<http://sedm.org/Forms/FormIndex.htm>

<sup>115</sup> See: *The REAL Matrix*, Stefan Molyneux; <http://www.youtube.com/watch?v=P772Eb63qIY&>.

## 17.8 Social Security

Whenever you sign the SSA Form SS-5, Application for a Social Security Card, you are in fact:

1. Adopting the Social Security Act as a trust indenture.
2. Creating a trust that is a wholly owned subsidiary of the United States federal corporation described in 28 U.S.C. §3002(15)(A) .
3. Consenting to accept receipt, custody, and control of government property as a formerly private person and thereby become a public officer. 20 C.F.R. §422.103(d) identifies the Social Security Card as property of the Social Security Administration. The card itself says it belongs to the Social Security Administration and must be returned upon request. The SSA Form SS-5 application says it is an application for a Social Security Card, and NOT an application for “benefits”. You are simply asking to receive government property, and that property comes with strings attached:
  - 3.1. You become “federal personnel” under 5 U.S.C. §552a(a)(13).
  - 3.2. You become a “fiduciary” under 26 U.S.C. §6901.
  - 3.3. You become a “transferee” under 26 U.S.C. §6903.
  - 3.4. You agree to act as an “individual”. The trust is actually the “individual” and the public office in the government, and you are acting as its agent and officer.
4. Accepting the “consideration” involved in the possibility but not the absolute right to receive “benefits” of participation. See:

The Government “Benefits” Scam, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

5. Agreeing to act as the “trustee” over the trust so created. You are NOT in fact becoming the Beneficiary but rather the Trustee of the trust. Your public servants, in fact, become the REAL beneficiary because they and not you control all the property that you associate the trustee license number with. This is documented in 42 U.S.C. §301, which identifies Social Security as a GRANT to “the States”, where “State” is defined as federal territories and NOT states of the Union. And what they are “granting” is money that they STOLE from people, most of whom would not participate if offered a choice. Hence, they are LAUNDERING stolen money. Then they LIE to you by calling you a “beneficiary”. What a joke! All trusts and corporations created by the government are what is called “eleemosynary charitable trusts and corporations”, and all such trusts exist for the equal benefit of all.

*“Eleemosynary corporation. A private corporation created for charitable and benevolent purposes. Charitable corporation. See also Charitable organization.”*  
[Black’s Law Dictionary, Sixth Edition, p. 520]

The only way that anyone can receive specified compensation from such a trust is as an “employee” of the trust and a public officer in the government called a “Trustee”. If you were a “beneficiary” instead of a “trustee”, then EVERYONE in the public, including those who never signed up or paid in, could receive equal “benefits” and this is not how the program is run. Therefore, the program can only be offered to officers of the government and not the public generally. Otherwise, the government will have created a “Title of Nobility”, which the Constitution forbids.

6. Agreeing to act as a “resident agent” for a “public office” that actually exists in the District of Columbia as required by 4 U.S.C. §72:

[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.*  
[SOURCE: <http://www.law.cornell.edu/uscode/text/4/72>]

7. Agreeing to receive “deferred retirement benefits” as Trustee that are commensurate with the amount of private property you donate to a public use and the temporary use of the trust to procure the benefits of said franchise. This makes you into “federal personnel”:

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
[§552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(13) the term "Federal personnel" means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

8. Agreeing to use the Trustee License Number called the Social Security Number in association with every transaction that involves the execution of the office.
9. Agreeing to donate a portion of your formerly private property, such as your labor, to a public use, public purpose, and a public office for the charitable benefit of the government. That portion which has been donated is associated with the Trustee License Number, the Taxpayer Identification Number. IRS Document 6209 and 31 U.S.C. §321(d) identifies all information returns as gifts and not taxes because they fall into Tax Class 5, which is estate and gift taxes, rather than Tax Class 2, which is income taxes. Only you can convert withholding into a "tax" by attaching it to a return and assessing yourself. If anyone else converts your private property to a gift without your consent, they are stealing for the government. See Great IRS Hoax, Form #11.302, Section 5.6.8 for details on this scam.

If you would like an exhaustive analysis of all the above implications of participating in the Social Security franchise, why it creates a public office, and why you become the officer and "trustee" and "straw man" who is surety for the public officer created, see:

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

Those acting as "franchisees", "public officers", and therefore "straw men" within the government are also called by the following synonyms on government forms:

1. "Individuals" as defined in 5 U.S.C. §552a(a)(2) and 26 C.F.R. §1.1441-1(c)(3). These "individuals" are all government instrumentalities and entities because they are defined within Title 5 of the U.S. Code, which only regulates the conduct of government employees and not the private public.
2. "taxpayers" as defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313.
3. "U.S. persons" as defined in 26 U.S.C. §7701(a)(30) , where the "U.S." they mean is the government and not the geographical United States of America.
4. Statutory "U.S. citizens" (8 U.S.C. §1401) or "U.S. resident aliens" (26 U.S.C. §7701(b)(1)(A)) within the "tax code" but not within other titles of the U.S. Code. The term "U.S." as used in these terms implies the District of Columbia corporation pursuant to 26 U.S.C. §7701(a)(9) and (a)(10) and no part of any federal territory. You can only have a domicile in this corporation if you are acting as one of its officers, because it is a virtual and not a physical entity. This is confirmed by the District of Columbia Act of 1871, in which the District of Columbia is referred to as a "body corporate" and NOT a "body politic".

*Statutes At Large*  
CHAP. LXII. – An Act to provide a Government for the District of Columbia

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*  
*That all that part of the territory of the United States included within the limits of the District of Columbia be, and the same is hereby, created into a government of the name of the District of Columbia, by which name it is hereby constituted a body corporate for municipal purposes,* and may contract and be contracted with, sue and be sued, plead and be impleaded, have a seal, and exercise all other powers of a municipal corporation not inconsistent with the Constitution and laws of the United States and the provisions of this act.  
[Statutes at Large, 16 Stat. 419 (1871);  
SOURCE: <http://famguardian.org/Subjects/Taxes/16Amend/SpecialLaw/DCCorpStatuesAtLarge.pdf>]

If you want to know how and why our government was converted into a private, for profit corporation and all the citizens were converted unwittingly into officers of the corporation, see:

Corporatization and Privatization of the Government, Form #05.024  
<http://sedm.org/Forms/FormIndex.htm>

Let's review how the three criteria for the existence of the "straw man" are satisfied in the case of Social Security:

1. Commercial transaction:



- 1.1. The government receives donations from the public in the form of Social Security Insurance Premiums.  
1.2. In return, the public receives insurance payments from the insurance pool when they get old.
2. Agency.
- 2.1. “Beneficiaries” of Social Security are in fact trustees of a charitable trust or charitable corporation called the “United States”.
- 2.2. The government is a trustee over the insurance premiums donated.
- 2.3. Employers who deduct and withhold social insurance premiums are treated as trustees of the government.
3. Property being acquired or transferred that would otherwise be illegal:
- 3.1. It is illegal for a private person to be in personal custody or control of public property such as a Social Security Card. By agreeing to become a trustee of the Social Security Trust and filling out annual profit and loss statements for that business trust called IRS Form 1040, you acquire the right to hold and use this public property for your use and benefit. Your compensation as trustee is the following methods to reduce a PRESUMED but not actual tax liability:
- 3.1.1. Reduced rate of tax under 26 U.S.C. §1.
- 3.1.2. Earned income credits under 26 U.S.C. §32.
- 3.1.3. “Trade or Business” (public office) deductions under 26 U.S.C. §162.
- 3.2. It is illegal to distribute any sums collected by the government under its authority to tax to private persons or to aid private enterprises or any single person.

“To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.

Coulter, J., in *Northern Liberties v. St. John’s Church*, 13 Pa.St. 104 says, very forcibly, ‘I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.’ See, also *Pray v. Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra.”  
[[Loan Association v. Topeka](#), 20 Wall. 655 (1874)]

- 3.3. Therefore, the only way you can receive monies from the government such as “social insurance payments” is to act as an employee, officer, or instrumentality of the government providing services in furtherance of a constitutionally authorized function of the government. That is why 5 U.S.C. §552a(a)(13) identifies all recipients of Social Security as “federal personnel”.

## **17.9 How banks become “persons” and “public officers” under federal law**

[31 C.F.R. §202.2](#) makes “national banks” into officers and agents of the government:

TITLE 31--MONEY AND FINANCE: TREASURY  
CHAPTER II--FISCAL SERVICE, DEPARTMENT OF THE TREASURY  
PART 202 DEPOSITARIES AND FINANCIAL AGENTS OF THE FEDERAL GOVERNMENT\I/  
Sec. 202.2 Designations.

(a) Financial institutions of the following classes are designated as **Depositaries and Financial Agents of the Government** [e.g. “public officers”] if they meet the eligibility requirements stated in paragraph (b) of this section:

- (1) Financial **institutions insured by the Federal Deposit Insurance Corporation.**  
(2) **Credit unions insured by the National Credit Union**

Administration.

(3) Banks, savings banks, savings and loan, building and loan, and homestead associations, credit unions created under the laws of any State, the deposits or accounts of which are insured by a State or agency thereof or by a corporation chartered by a State for the sole purpose of insuring deposits or accounts of such financial

institutions, United States branches of foreign banking corporations authorized by the State in which they are located to transact commercial banking business, and Federal branches of foreign banking corporations, the establishment of which has been approved by the Comptroller of the Currency.

(b) In order to be eligible for designation, a financial institution is required to possess, under its charter and the regulations issued by its chartering authority, either general or specific authority to perform the services outlined in Sec. 202.3(b). A financial institution is required also to possess the authority to pledge collateral to secure public funds.

[44 F.R. 53066, Sept. 11, 1979, as amended at 46 F.R. 28152, May 26, 1981;  
62 F.R. 45521, Aug. 27, 1997]

Therefore, a private bank becomes a “public officer” by participating in a federal insurance franchise. Only by participating in a government insurance franchise do they become “public officers” and surrender their sovereign character as private banks to become “public banks” that effectively function as part of the machinery of the government. The origin of this source of jurisdiction over banks was admitted by the U.S. Supreme Court in the case of California Bankers Association v. Shultz, 416 U.S. 21 (1974). Congress had just implemented Currency Transaction Reports (CTRs), IRS Form 8300 into law for the first time with the Bank Secrecy Act of 1970 and banks sued the government over having to snitch on their depositors and violate their privacy. The Supreme Court held that the authority to violate the rights of depositors who were “public officers” was the bank’s acceptance of FDIC insurance:

*“The bank plaintiffs somewhat halfheartedly argue, on the basis of the costs which they estimate will be incurred by the banking industry in complying with the Secretary's recordkeeping requirements, that this cost burden alone deprives them of due process of law. They cite no cases for this proposition, and it does not warrant extended treatment. In its complaint filed in the District Court, plaintiff Security National Bank asserted that it was an ‘insured’ national bank; to the extent that Congress has acted to require records on the part of banks insured by the Federal Deposit Insurance Corporation, or of financial institutions insured under the National Housing Act, Congress is simply imposing a condition on the spending of public funds. See, e.g., Steward Machine Co. v. Davis, 301 U.S. 548, 57 S.Ct. 883, 81 L.Ed. 1279 (1937); Helvering v. Davis, 301 U.S. 619, 57 S.Ct. 904, 81 L.Ed. 1307 (1937). Since there was no allegation in the complaints filed in the District Court, and since it is not contended here that any bank plaintiff is not covered by FDIC or Housing Act insurance, it is unnecessary to consider what questions would arise had Congress relied solely upon its power over interstate commerce to impose the recordkeeping requirements. The cost burdens imposed on the banks by the recordkeeping requirements are far from unreasonable, and we hold that such burdens do not deny the banks due process of law.”*<sup>116</sup>

[California Bankers Ass’n v. Shultz, 416 U.S. 21 (1974)]

Notice the important statement:

*“Congress is simply imposing a condition on the spending of public funds. See, e.g., Steward Machine Co. v. Davis, 301 U.S. 548, 57 S.Ct. 883, 81 L.Ed. 1279 (1937); Helvering v. Davis, 301 U.S. 619, 57 S.Ct. 904, 81 L.Ed. 1307 (1937).”*

[California Bankers Ass’n v. Shultz, 416 U.S. 21 (1974)]

The above two cases are critical, because they concern another franchise, which is Social Security. You may want to read those cases as well. Who are the only people that can spend the “public funds” mentioned by the court above? How about public officers! If you are a PRIVATE depositor of the bank who is not serving in a public office within the government, the requirement contested in the Shultz case above does not apply. Currency Transaction Reports (CTRs), IRS Form 8300, may only be filed against parties engaged in a “trade or business”, and hence expending or managing “public funds”:

*“Form 8300. You must file form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business [public office], if you receive more than \$10,000 in cash in one transaction, or two or more related business transactions. Cash includes U.S. and foreign coin and currency. It also includes certain monetary instruments such as cashier's and traveler's checks and money orders. Cash does not include a check drawn on an individual's personal account (personal check). For more information, see Publication 1544, Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)”*

[IRS Publication 334 entitled Tax Guide for Small Businesses, Year 2002, p. 12;

SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSPub334.pdf>]

<sup>116</sup> The only figures in the record as to the cost burden placed on the banks by the recordkeeping requirements show that the Bank of America, one of the largest banks in the United States, with 997 branches, \$29 billion in deposits, and a net income in excess of \$178 million (Moody's Bank and Finance Manual 633-636 (1972)), expended \$392,000 in 1971, including start-up costs, to comply with the microfilming requirements of Title I of the Act. Affidavit of William Ehler, App. 24-25. The hearings before the House Committee on Banking and Currency indicated that the cost of making microfilm copies of checks ranged from 1 1/2 mills per check for small banks down to about 1/2 mill or less for large banks. See House Hearings, supra, n. 1, at 341, 354-356; H.Rep.No.91-975, supra, at 11. The House Report further indicates that the legislation was not expected to significantly increase the costs of the banks involved since it was found that many banks already followed the practice of maintaining the records contemplated by the legislation.

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[31 C.F.R. §103.30\(d\)\(2\) General](#)

(d) Exceptions to the reporting requirements of 31 U.S.C. 5331:

(2) Receipt of currency not in the course of the recipient's trade or business.

**The receipt of currency in excess of \$10,000 by a person other than in the course of the person's trade or business is not reportable under 31 U.S.C. 5331.**

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Title 31: Money and Finance: Treasury

[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)

[Subpart B—Reports Required To Be Made](#)

[§ 103.30 Reports relating to currency in excess of \\$10,000 received in a trade or business.](#)

(c) Meaning of terms. The following definitions apply for purposes of this section--

(11) **Trade or business.** The term trade or business has the same meaning as under [section 162 of title 26](#), United States Code.

The term “trade or business” is statutorily defined as follows, and it means a “public office” in the government:

[26 U.S.C. §7701](#)

(a) Definitions

(26) Trade or business

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

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*"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]

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***"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("**It is axiomatic that the statutory definition of the term excludes unstated meanings of that term**"; Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("**As a rule, a definition which declares what a term 'means' . . . excludes any meaning that is not stated**"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*  
[[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]

The California Bankers case above is also instructive in that it demonstrates how the government uses one franchise to increase participation in other franchises. FDIC insurance is used as a vehicle to compel banks to file CTRs which are false in the vast majority of cases, by causing the FDIC insurance franchise to be abused unlawfully to recruit more “taxpayer” franchisees under Internal Revenue Code, Subtitle A franchise.

Hence:

1. The only banks subject to federal regulation and therefore “persons” under federal legislation are banks who have voluntarily signed up for a government insurance franchise or privilege such as FDIC insurance. All other banks are PRIVATE, sovereign, “foreign”, and immune from the legislative jurisdiction of the federal government beast.
2. At the point a bank accepts the “benefits” of the insurance franchise or “privilege”, they become:
  - 2.1. “National banks”
  - 2.2. Public officers
  - 2.3. Agents
  - 2.4. Fiduciaries
  - 2.5. Trustees
  - 2.6. “straw men”. . . acting on behalf of the national government as an integral part of the machinery of the government. This is also confirmed by how national banks sue private individuals in state court. They do so from outside the state and put “NA” after their name, meaning “national association”. Therefore, they are suing on behalf of the government and don’t have standing to sue as a private entity in the state.
3. Participants in government franchises can lawfully be required to perform the duties of their office without direct compensation and without imposing involuntary servitude upon them in violation of the Thirteenth Amendment, as was the case in the California Bankers case above.

*“The Government urges that the Power Company is estopped to question the validity of the Act creating the Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297 U.S. 323] maintain this suit. .... The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581; Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469.”*  
[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

The compensation the banks receive under the FDIC insurance franchise is deemed by the courts to be sufficient to not require additional direct monetary compensation to subsidize compliance with any new specific regulatory requirement arising out of the relationship. In effect, the government can impose as many uncompensated requirements as they wish under the terms of the FDIC insurance franchise agreement and the only option or recourse that franchisee banks have is to compare the costs with the benefits and decide to terminate participation when the costs of compliance outweigh the benefits of the FDIC insurance.

4. The requirement to file Currency Transaction Reports (CTRs), IRS Form 8300 may only be enforced against the banks in the case of “public officers” engaged in the “trade or business” franchise within the national and not state government. They may not lawfully be filled out against a private party not so engaged and if they are anyway, a crime has been committed. This requirement is thoroughly documented in the following form readymade to present to your bank:

Demand for Verified Evidence of “Trade or Business” Activity: Currency Transaction Report, Form #04.008  
<http://sedm.org/Forms/FormIndex.htm>

Like everything else the government does, even FDIC insurance is a SCAM with a capital “S”. Most people don’t realize that if a bank fails, the government by law has 100 years to pay back all the depositors with inflated dollars! Therefore, such insurance is not of any real value anyway.

Let’s review how the three criteria for the existence of the “straw man” are satisfied in the case of the Bank Secrecy Act:

1. Commercial transaction:
  - 1.1. FDIC insurance.
  - 1.2. Currency Transaction Reports (CTRs), IRS Form 8300. Prepared when public officers engaged in the “trade or business” franchise withdraw public funds from financial institutions. These reports are NOT applicable to private parties or even most parties.
2. Agency.
  - 2.1. [31 C.F.R. §202.2](#) makes banks that accept FDIC insurance into agents of the government.
  - 2.2. The bank acts as an agent of the government and the law in preparing the Currency Transaction Reports (CTRs) mandated by the Bank Secrecy Act of 1970.
3. Property being acquired or transferred that would otherwise be illegal:
  - 3.1. It constitutes involuntary servitude in violation of the Thirteenth Amendment for the government to impose any duty on the bank, including the duty to prepare CTRs.
  - 3.2. The banks voluntarily become agents of the government through the acceptance of FDIC insurance.

3.3. It is not involuntary servitude to impose duties on those who volunteer to become agents of the government by accepting a privilege or “benefit” from the government. Through FDIC insurance, they are being compensated for their services indirectly.

“Congress is simply imposing a condition on the spending of public funds. See, e.g., *Steward Machine Co. v. Davis*, 301 U.S. 548, 57 S.Ct. 883, 81 L.Ed. 1279 (1937); *Helvering v. Davis*, 301 U.S. 619, 57 S.Ct. 904, 81 L.Ed. 1307 (1937).”

[*California Bankers Ass’n v. Shultz*, 416 U.S. 21 (1974)]

## 17.10 Federal Rule of Civil Procedure 17

Federal Rule of Civil Procedure 17(d) addresses the “straw man” by name:

*Federal Rules of Civil Procedure*

*IV. PARTIES* > Rule 17.

*Rule 17. Plaintiff and Defendant; Capacity; Public Officers*

*(d) Public Officer's Title and Name.*

*A public officer who sues or is sued in an official capacity may be designated by official title rather than by name, but the court may order that the officer's name be added.*

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

The Federal Rule of Civil Procedure 17(b) says that the capacity to sue or be sued is determined by the law of the individual’s domicile. It quotes two and only two exceptions to this rule, which are:

1. A person acting in a representative capacity as an officer of a federal entity.
2. A corporation that was created and is domiciled within federal territory.

This means that if a person is domiciled within the exclusive jurisdiction of a state of the Union and not within a federal enclave, then state law are the rules of decision rather than federal law. Since state income tax liability in nearly every state is dependent on a federal liability first, this makes an income tax liability impossible for those domiciled outside the federal zone or inside the exclusive jurisdiction of a state, because such persons cannot be statutory “U.S. citizens” as defined in 8 U.S.C. §1401 nor “residents” as defined in 26 U.S.C. §7701(b)(1)(A) .

*IV. PARTIES* > Rule 17.

*Rule 17. Parties Plaintiff and Defendant; Capacity*

*(b) Capacity to Sue or be Sued.*

*Capacity to sue or be sued is determined as follows:*

*(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;*

*(2) for a corporation, by the law under which it was organized; and*

*(3) for all other parties, by the law of the state where the court is located, except that:*

*(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and*

*(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.*

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

A “person” as defined in 26 U.S.C. §7343 and 26 U.S.C. §6671(b) engaged in the “trade or business” franchise occupies a “public office” within the U.S. government, which is a federal corporation (28 U.S.C. §3002(15)(A) ) created and domiciled on federal territory. The entities below are therefore the REAL “persons” and “taxpayers” within the I.R.C.

*TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671*  
*§ 6671. Rules for application of assessable penalties*

*(b) Person defined*



The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)  
[§ 7343. Definition of term “person”](#)

The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

The only type of “corporation” they can be referring to above are federal corporations, because states are not subject to federal legislative jurisdiction, are sovereign, and therefore “foreign”:

*“A corporation is a citizen, [resident](#), or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only.”*  
*[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]*

The “person” referred to above is also acting in a representative capacity as an officer of said corporation. Therefore, such “persons” are the ONLY real “taxpayers” under the Internal Revenue Code, Subtitle A against whom federal law may be cited outside of federal territory. Anyone in the government who therefore wishes to enforce federal law against a person domiciled outside of federal territory (the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10)) and who is therefore not a statutory “U.S. citizen” or “resident” (alien) therefore must satisfy the burden of proof with evidence to demonstrate that the defendant lawfully occupied a public office within the U.S. government in the context of all transactions that they claim are subject to tax. See:

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

## **17.11 The Privacy Act identifies the “straw man”**

The Privacy Act identifies the straw man as “federal personnel”:

[TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES](#)  
[PART I- THE AGENCIES GENERALLY](#)  
[CHAPTER 5- ADMINISTRATIVE PROCEDURE](#)  
[SUBCHAPTER II- ADMINISTRATIVE PROCEDURE](#)  
[§552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(13) the term “Federal personnel” means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

The “Federal personnel” to which they refer include Social Security, which is a form of deferred retirement program offered by the Government of the United States.

Let’s review how the three criteria for the existence of the “straw man” are satisfied in the case of the Privacy Act:

1. Commercial transaction:  
Receipt of “benefits under any retirement program of the Government of the United States (including survivor benefits).
2. Agency.
  - 2.1. Those in receipt of federal retirement become “federal personnel”.
  - 2.2. “Federal personnel” is defined as those who are officers and employees of the government as defined in 5 U.S.C. §2105.
3. Property being acquired or transferred that would otherwise be illegal:
  - 3.1. The Fourth Amendment to the United States Constitution makes privacy a protected right.

- 3.2. In law, all rights are “property”. Therefore, privacy is “property” and control over information about oneself is also property.
- 3.3. The purpose of the Privacy Act is to take away control of information about oneself and to authorize anyone indicated in the act to look at private information about someone. The act is found in Title 5 of the U.S. Code, and hence it only regulates the privacy of “government employees” and not private Americans in states of the Union generally.
- 3.4. Therefore, those who work for the government essentially must give up their right to privacy as a precondition of their employment agreement. They exchange privacy for their employment “wages”. When they go to work for the government, they implicitly surrender their private status and their official actions then become administratively discoverable through the Privacy Act and/or the Freedom of Information Act without the need for litigation to institute legal discovery. That is why they are called “public employees”. Otherwise, they would be “private employees”.

*“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)]*

## 17.12 Taxpayer Identification Numbers are Issued to the Straw Man

The only regulations mandating the use of identifying numbers that we could find are found in 26 C.F.R. §301.6109-1(b). All of those regulations fall within part 301 of 26 CFR. Part 301 is published under the authority of 5 U.S.C. §301, which empowers the Secretary to write regulations for the management of his department. These regulations may NOT impose duties on the general public, but only upon those working within the department:

[TITLE 5 > PART 1 > CHAPTER 3 > § 301](#)  
[§ 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.*

Hence, the requirement to use Taxpayer Identification Numbers ONLY applies to Treasury employees, and not to the general public and certainly not to the income tax. If that requirement ALSO applied to the general public OR to the income tax, it would ALSO be found in Part 1 of the regulations and be published in the Federal Register as required by 5 U.S.C. §553(a) and 44 U.S.C. §1505(a). Hence, once again, TINs are only for use by the public office “straw men” and not the private person, like nearly everything the government does.

The straw man is a fictitious franchisee engaged in privileged activities with an effective domicile on federal territory under Federal Rule of Civil Procedure 17(b) and 4 U.S.C. §72. The older versions of the regulations admit that this straw man acquires an effective domicile or “residence” on federal territory by engaging in the “trade or business” franchise:

[26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

*A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade*

**or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.**  
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

After we first posted the above regulation on our website, the government rewrote it and replaced it with a temporary regulation in 2005 to HIDE THE TRUTH! They don't want you to know how their SCAM works. Notice that the above implies that you indirectly are making an election to become a "resident alien" pursuant to 26 U.S.C. §7701(b)(A) whenever you consent to engage in the "trade or business" excise taxable franchise. The reason you must do this is because you are only eligible for the benefits if you are domiciled or resident on federal territory and therefore within the legislative jurisdiction of congress.

The instructions for IRS Form 1042-S indicate all the circumstances where "Taxpayer Identification Numbers" are absolutely required. The TIN functions as a de facto license to engage in federal franchises and the occasions where this license is ABSOLUTELY REQUIRED identify what the franchises are which are subject to said license. Below is the section of this form containing the list, and note that the very first item is the "trade or business" franchise, which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office", which office is in the U.S. government and the District of Columbia as mandated by 4 U.S.C. §72:

Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)

**You must obtain a U.S. taxpayer identification number (TIN) for:**

- Any recipient whose income is effectively connected with the **conduct of a trade or business [public office pursuant to 26 U.S.C. §7701(a)(26)]** in the United States.  
**Note.** For these recipients, exemption code 01 should be entered in box 6.
- Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign country and the United States, unless the income is an unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded; dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.
- Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.
- A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c ) or as a private foundation.
- Any *QI*.
- Any *WP* or *WT*.
- Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a "trade or business"].
- Any foreign grantor trust with five or fewer grantors.
- Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.

[IRS Form 1042s Instructions, Year 2006, p. 14]

We have taken the time to further investigate the list above and put it in tabular form for your reading pleasure. These requirements are also found in 26 C.F.R. §301.6109-1(b):

**Table 7: Instances where Taxpayer Identification Number is MANDATORY**

#	Name	Applicable I.R.C. Code section(s)
1	Effectively connected with the "trade or business" franchise	26 U.S.C. §7701(a)(26) 26 U.S.C. §871(b) 26 U.S.C. §1
2	Foreign person claiming reduced rate of, exemption from, tax under treaty	26 U.S.C. §894 26 U.S.C. §6114 26 U.S.C. §6712 26 U.S.C. §1(h)(11)(C)(i)(II)

#	Name	Applicable I.R.C. Code section(s)
3	Nonresident alien claiming exemption for annuities received under qualified plans	26 U.S.C. §871(f)
4	Foreign organization claiming an exemption from tax solely because of its status as a tax exempt organization	26 U.S.C. §501(c )
5	Qualified Intermediary (QI)	26 C.F.R. §1.1441-1(e)(5): Generally 26 C.F.R. §1.1441-1(e)(5)(ii): Definition
6	Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)	26 C.F.R. §1.1441-5(c)
7	Nonresident claiming exemption for independent personal services	26 C.F.R. §1.1441-4(b)(4): Withholding 26 C.F.R. §1.1461-1(c)(2)(i): Reporting 26 C.F.R. §1.1441-6(g)(1): TIN requirement
8	Foreign grantor trust with five or fewer grantors	26 U.S.C. §§671 to 679 26 C.F.R. §1.1441-5(e): Generally 26 C.F.R. §1.1441-1(c)(26): Definition
9	Any branch of a foreign bank or foreign insurance company that is treated as a “U.S. person”	26 U.S.C. §7701(a)(30)

Based on reading the statutory authorities for each of the conditions requiring a Taxpayer Identification Number, we reach the following conclusions:

1. Every one of the conditions involves a “benefit” and thereby a franchise or “public right” of some kind and implies a reduction in an *existing* tax liability that can ONLY be incurred by a person lawfully serving in a public office within the government, including:
  - 1.1. 501(c ) status.
  - 1.2. The entity is a privileged “corporation”.
  - 1.3. They are a “withholding agent” within the U.S. government pursuant to 26 U.S.C. §7701(a)(16) in the case of a WP or WT.
  - 1.4. “trade or business” deductions under 26 U.S.C. §162.
  - 1.5. Exemption from tax under 26 U.S.C. §871(f).
  - 1.6. Exemption from withholding because engaged in “personal services”, which is defined as work performed in connection with the “trade or business” franchise.

26 C.F.R. §1.469-9 Rules for certain rental real estate activities.

(b)(4) PERSONAL SERVICES.

Personal services means any work performed by an individual in connection with a trade or business.  
However, personal services do not include any work performed by an individual in the individual's capacity as an investor as described in section 1.469-5T(f)(2)(ii).

2. The subject is a “person” domiciled in the District of Columbia and therefore subject to the municipal rather than federal laws applicable there because they are:
  - 2.1. A “U.S. person” as defined in 26 U.S.C. §7701(a)(30).
  - 2.2. An “nonresident alien individual” who made an election pursuant to 26 U.S.C. §6013(g) and (h) to become a resident alien.
  - 2.3. Participating in the “trade or business” or “public office” franchise. See 26 C.F.R. §301.7701-5 above.
  - 2.4. Resident in a foreign country and taking advantage of a tax treaty “benefit” (franchise) with the United States to reduce double taxation pursuant to 26 C.F.R. §1.1441-1(c)(3)(ii).

In other words, you have to be part of the government or contracting with the government in order to need a de facto license to engage in federal franchises called a Taxpayer Identification Number. The average American is not engaged in any thing

that has to do with the U.S. government. It is only by the abuse of “words of art” to deceive them that they can even become connected with the U.S. government.

26 U.S.C. §871 confirms that only earnings from sources within the “United States” (District of Columbia pursuant to 26 U.S.C. §7701(a)(9) and (a)(10)) are subject to tax in the case of a nonresident alien. People domiciled in states of the Union are nonresident aliens because they are outside of the legislative jurisdiction of Congress:

*“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)]

All of the activities for which Taxpayer Identification Numbers are required involve privileged activities and the Taxpayer Identification Number acts as the de facto license to engage in the activity. Of such licenses, the U.S. Supreme Court has said that Congress may not “authorize”, meaning “license” ANY ACTIVITY, including the “trade or business” franchise, within a state of the Union:

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce or domestic trade of the States**. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize [e.g. “license”] a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **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)]

Let’s review how the three criteria for the existence of the “straw man” are satisfied in the case of the Taxpayer Identification Numbers:

1. Commercial transaction:

- 1.1. Taxpayer Identification Numbers are only used in the context of commercial transactions.
- 1.2. A commercial transaction also occurs when the “taxpayer” receives a refund check of overpayments back from the IRS.

2. Agency.

- 2.1. Both 20 C.F.R. §422.103(d) and the Social Security Card itself say the Social Security Number belongs to the Social Security Administration and not the person using.
- 2.2. Persons using said numbers, therefore, become “public officers” when in possession of public property. The very essence of being a “public officer” is management over public property. See the definition of “public officer” below for proof:

*“**Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of*



Elkhart, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.  
[Black's Law Dictionary, Fourth Edition, p. 1235]

2.3. Through the mechanism of:

2.3.1. The Internal Revenue Code, the IRS issues "public property" called a Taxpayer Identification Number to a private person and deputizes that person in possession to become a public officer managing said property under the authority of 26 U.S.C. §6109 and the regulations thereunder.

2.3.2. The Social Security Act, the SSA issues "public property" called a Social Security Number to a private person and deputizes that person in possession to become a public officer managing said property under the authority of the Social Security Act. The Social Security Card is proof of employment with the federal government and the owner is a "Kelly Girl" on loan to their private employer.

3. Property being acquired or transferred that would otherwise be illegal:

3.1. It is unlawful for a private person to use public property for their own private and personal benefit. This is called theft and embezzlement.

3.2. Social Security payments may only be sent to the public officer in control of the card and the number that are also public property. The number and the card act as a de facto "license" to receive federal "benefit" payments from the Treasury. It is illegal for those not in possession of said "license" to receive a payment. These payments effectively act as compensation to the "trustee", who is the public officer or "federal personnel" (5 U.S.C. §552a(a)(13)) receiving the payment.

"To lay, with one hand, the power of the government on the property of the citizen [in the guise of "taxes"], and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' *Cooley, Const. Lim.*, 479.

*Coulter, J., in Northern Liberties v. St. John's Church*, 13 Pa.St. 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also *Pray v. Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra."  
[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

3.3. IRS refund checks may only be sent to public officers called "taxpayers" in receipt, custody, and control of all the Taxpayer Identification Number and all property and rights to property that attach to the number at financial institutions. All private property associated with the number becomes private property donated to a public use to procure the benefits of the "trade or business" franchise. The collection of all these rights and benefits is the "res" that the IRS enforces against. It is otherwise illegal to pay public monies to a private person.

"Res. Lat. The subject matter of a trust [the Social Security Trust or the "public trust"/"public office", in most cases] or will [or legislation]. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions [or CONSEQUENCES of choices and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.

Res is everything that may form an object of rights and includes an object, subject-matter or status [e.g. "taxpayer"]. In re Riggles Will, 11 A.D.2d. 51, 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is "the res";

and proceedings of this character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled "In re \_\_\_\_\_".  
[Black's Law Dictionary, Sixth Edition, pp. 1304-1306]

## 17.13 U.C.C. places the Straw Man in the District of Columbia

The Uniform Commercial Code governs how commercial transactions are executed. The term "United States" within that code is defined as follows:

[U.C.C. §9-307](#)

(h) [Location of United States.]

*The United States is located in the District of Columbia.*  
[SOURCE: <http://www.law.cornell.edu/ucc/9/article9.htm#s9-307>]

The above is the SAME "United States":

1. Defined within the Internal Revenue Code at 26 U.S.C. §7701(a)(9) and (a)(10) as the "District of Columbia".
2. That is used in the phrase "U.S. citizen" and "U.S. resident" found on most government forms, and especially on tax forms.
3. That is used within the phrase "sources within the United States" throughout the Internal Revenue Code. They are NOT using the geographical sense, but the government sense. Otherwise, they would be instituting slavery upon the people they are supposed to be protecting and converting private property to a public use without the consent of the owner and without compensation and in violation of the Fifth Amendment Takings Clause. On the other hand, if they only tax "public offices" in the government, these entities are already devoted to public use and so no illegal conversion from private property to public property and no compensation therefore needs to occur so that there can be no such violation.
4. Referenced in 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) as the place where your identity is kidnapped and involuntarily transported to the District of Columbia if you happen to be located outside of the District of Columbia at the time.

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

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(39) Persons residing outside United States

*If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district [federal territory], such citizen or resident **shall be treated as residing in the District of Columbia for purposes of any provision of this title** relating to—*

(A) jurisdiction of courts, or

(B) enforcement of summons

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)  
[§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions](#)

(d) Citizens and residents outside the United States

*If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district [federal territory], such citizen or resident **shall be treated for purposes of this section as residing in the District of Columbia.***

## 17.14 IRS Liens are against the "straw man"

When the IRS liens a "taxpayer", the lien is accomplished as follows:

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### ***Proof that There Is a "Straw man"***

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Form 05.042, Rev. 9-23-2017

301 of 431

EXHIBIT: \_\_\_\_\_

1. The authority for the lien is found in 26 U.S.C. §6331(a), which identifies who the proper subject is. This subject is an officer or agent of the U.S. government:

[TITLE 26 > Subtitle F > CHAPTER 64 > Subchapter D > PART II > § 6331](#)  
[§ 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.*

In order to deceive the recipient, the IRS includes portions of 26 U.S.C. §6331 on the Notice of Lien, IRS Form 668(Y)(c) they send to financial institutions, but very conveniently omits the above paragraph so that the recipient basically will illegally STEAL for the government by enforcing against those who are not the proper subject. LIARS!

2. When a lien is executed, a Transaction Code 582 is entered in the IRS Individual Master File (IMF) of the “person”. This transaction code indicates a “Regular Lien”.
3. IRS Form 668(Y)(c) Notice of Lien is mailed to the last known address of the “person” and to the country recorder at the last known address. This notice includes a column (a) indicating “Kind of Tax”. This column represents the Internal Revenue Code section from which the authority to impose the lien derives. It does NOT represent the form number, but the I.R.C. code section. See:  
<http://sedm.org/SampleLetters/Federal/Situational/IRS-668Yc-050504.pdf>
4. Most IRS Form 668(Y)(c) Notice of Liens that we have seen indicate I.R.C. Section 1040 in column (a) for “Kind of Tax”.
5. I.R.C. Section 1040 reads as follows. Note that this section refers to executors and trustees over estates of deceased persons, who are fiduciaries and officers of the deceased person. This deceased person was domiciled on federal territory at the time of death and therefore subject to the provisions of Subtitle B of the Internal Revenue Code.

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter O > PART III > § 1040](#)  
[§ 1040. Transfer of certain farm, etc., real property](#)

(a) General rule

**If the executor of the estate of any decedent transfers to a qualified heir (within the meaning of section 2032A (e)(1)) any property with respect to which an election was made under section 2032A, then gain on such transfer shall be recognized to the estate only to the extent that, on the date of such transfer, the fair market value of such property exceeds the value of such property for purposes of chapter 11 (determined without regard to section 2032A).**

(b) Similar rule for certain trusts

*To the extent provided in regulations prescribed by the Secretary, a rule similar to the rule provided in subsection (a) shall apply where **the trustee of a trust (any portion of which is included in the gross estate of the decedent) transfers property with respect to which an election was made under section 2032A.***

(c) Basis of property acquired in transfer described in subsection (a) or (b)

*The basis of property acquired in a transfer with respect to which gain realized is not recognized by reason of subsection (a) or (b) shall be the basis of such property immediately before the transfer increased by the amount of the gain recognized to the estate or trust on the transfer.*

Consequently, when the IRS places a lien on you for an unpaid tax, they are assuming that:

1. You are a trustee or executor for a deceased “taxpayer” domiciled on federal territory.
2. You are a “transferee” pursuant to 26 U.S.C. §6901 or a fiduciary pursuant to 26 U.S.C. §6903.

If you would like further information on this SCAM, see the following articles:

1. *Liens: Are they for Subtitle A Income taxes or Subtitle B Estate Taxes?*, Family Guardian Fellowship  
<http://famguardian.org/TaxFreedom/Evidence/Collection/Lien/Lien.htm>
2. *How the IRS traps you into liability by making you a fiduciary for a dead "straw man"*, Family Guardian Fellowship  
<http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTrapsYouStrawman.htm>

### **17.15 All IRS correspondence is directed at the "straw man" and not private persons**

All IRS notices and correspondence contain the following below the return address:

*"Penalty for Private Use \$300"*

The opposite of private is public. This means that their correspondence can only be directed at a public officer or government entity and not a private person. IRS is NOT empowered to correspond with anyone other than fellow government instrumentalities, agencies, bureaus, and "employees". That is why they are a "bureau" rather than an "agency" by the admission of no less than the Department of Justice: Because bureaus service only other government entities and do not interact directly with the public. See:

*U.S. Government admits under oath that the IRS is not an agency of the U.S. Government!*, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

### **17.16 IRS Withholding Notices Are Directed at the Straw Man**

Whenever you fill out an IRS Form W-4, the IRS uses the submission as prima facie evidence of the existence of a "public office" within the U.S. Government:

1. The upper left corner of the form indicates "Employee Withholding Allowance Certificate".
2. The term "employee" is statutorily defined as follows:
  - 2.1. In 5 U.S.C. §2105, it means a public officer.
  - 2.2. In 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-1 it is defined as an officer or instrumentality of the United States.
3. Submission of the form causes IRS form W-2's to be filed in the name of the submitter connecting the submitter to a "trade or business" pursuant to 26 U.S.C. §6041(a).
4. A "trade or business" is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office".
5. 26 U.S.C. §7701(a)(31) indicates that any estate that is not connected to a "public office"/"trade or business" is a foreign estate not subject to the Internal Revenue Code.
6. It is ILLEGAL to file information returns against a person who is not engaged in a "public office". Those who file false information returns are in violation of the following:
  - 6.1. 26 U.S.C. §7434: False information returns.
  - 6.2. 26 U.S.C. §7206 and 7207: False returns.
  - 6.3. 18 U.S.C. §912: Impersonating an officer or employee of the government.
7. 26 C.F.R. §31.3401(a)-3(a) and 26 C.F.R. §31.3402(p)-1 indicate that the IRS Form W-4 is an agreement, meaning a contract, to call your earnings "wages" which are therefore subject to tax and reportable as "trade or business" earnings.
8. The submission of the IRS Form W-4 creates jurisdiction of the IRS to supervise the activities of the public officer straw man: Because the office is part of the government and you contractually are surety for the office.

If you submit IRS Form W-4 indicating that you are exercising a "public office" within the government, and the IRS doesn't like the way you filled out the W-4, they typically contact the employer and direct them to change some aspect of the withholding arrangement. For instance, they will send IRS Letter 2800C directing the private employer to disregard the exemptions claimed if they are excessive. See:

IRS Letter 2800C  
<http://sedm.org/SampleLetters/Federal/Letters/IRS-LTR2800C.pdf>

If you examine the lower right corner of this notice, you will find the following conspicuous language:

*For Internal Use Only XXX-XX-XXXX*

***Proof that There Is a "Straw man"***

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Form 05.042, Rev. 9-23-2017

**303 of 431**

EXHIBIT: \_\_\_\_\_

The phrase "Internal Use" refers to the GOVERNMENT, but they very conveniently don't tell you that and won't answer questions about what "internal" means. This is confirmed by the fact that:

1. The return address has printed below it "Penalty for Private Use \$300". The opposite of private is public. This means that their correspondence can only be directed at a public officer or government entity and not a private person.
2. The notice also does not have a valid OMB control number, which means that it can impose no obligation on the part of anyone other than a government entity. This is confirmed by the Paperwork Reduction Act at 44 U.S.C. §3512, which says that a private person not in the government cannot be penalized for failure to comply with a request for specific information.

## **17.17 IRS Notices of Deficiency are directed ONLY at the "Straw Man"**

IRS Notices of Deficiency (NOD), Letters 3219 and 531 come with a direction that you must petition the tax court if you don't agree with the "assessed" amount in the NOD.

1. The IRS is without authority to perform an actual lawful assessment. See:

Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent,  
Form #05.011  
<http://sedm.org/Forms/FormIndex.htm>

2. The notice contains a PROPOSED assessment subject to ratification by the "taxpayer", not a legally binding obligation. This was confirmed by the IRS itself in a letter to the Government Accountability Office (GAO):

*"In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns. Instead, IRS prepares **substitute documents that propose [not MAKE] assessments**. Although IRS and legislation refer to this as the substitute for return program, these officials said the document does not look like an actual tax return."*

[Government Accountability Office Report GAO/GGD-00-60R, p. 1, Footnote 1;  
SOURCE: <http://www.gao.gov/docsearch/repandtest.html>]

*"[IRS] Customer Service Division official commented on the phrase 'Substitute for Return.' They asked us to emphasize that **even though the program is commonly referred to as the SFR program, no actual tax return is prepared**."*

[Government Accountability Office Report GAO/GGD-00-60R, p. 2;  
SOURCE: <http://www.gao.gov/docsearch/repandtest.html>]

3. 26 C.F.R. §601.105 requires that the "taxpayer" is supposed to be offered an opportunity to consent to the proposed assessment appearing on these bogus notices BEFORE they become legally enforceable. This requirement is blatantly and maliciously ignored by the IRS in nearly all cases.
4. Pursuant to Tax Court Rule 13(a), only franchisees called "taxpayers" may lawfully petition the Tax Court.

*United States Tax Court  
RULE 13. JURISDICTION*

*(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required:*

*Except in actions for declaratory judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, or for review of failure to abate interest (see Titles XXI, XXII, XXIV, XXVI, and XXVII), the jurisdiction of the Court depends (1) **in a case commenced in the Court by a taxpayer**, upon the issuance by the Commissioner of a notice of deficiency in income, gift, or estate tax or, in the taxes under Code chapter 41, 42, 43, or 44 (relating to the excise taxes on certain organizations and persons dealing with them), or in the tax under Code chapter 45 (relating to the windfall profit tax), or in any other taxes which are the subject of the issuance of a notice of deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon the issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212, 6213, and 6901.*

26 U.S.C. §7442 notices the Tax Court of its jurisdiction....

*The Tax Court and its divisions shall have such jurisdiction as is conferred on them by this title, by chapters 1, 2, 3, and 4 of the Internal Revenue Code of 1939, by title II and title III of the Revenue Act of 1926 (44 Stat. 10-87), or by laws enacted subsequent to February 26, 1926.*



1 Since the Internal Revenue Code of 1939 and the laws prior to it were repealed...what jurisdiction is this statute talking about?  
2 But even if Tax Court jurisdiction were not a mere fantasy, which it appears to be...26 U.S.C. §6902(a) notices the Tax Court  
3 that there are (emphasis added)...

4 *Provisions of special application to transferees*

5 *(a) Burden of proof*

6 *In proceedings before the Tax Court the burden of proof shall be upon the Secretary to show that a petitioner*  
7 *[i.e. any petitioner] is liable as a transferee of property of a taxpayer, but not to show that the taxpayer was*  
8 *liable for the tax.*

9 We prove with extensive evidence in the following memorandum that the “taxpayer” referenced above is, in fact, the U.S.  
10 Government and not a human being and that the “public officer” occupying the public office that is the subject of the tax is,  
11 in fact the “transferee” referenced in the above statute.

*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>

12 From the above evidence and analysis, we can safely infer that:

- 13
- 14 1. The “transferee” is a “public officer” acting as a fiduciary/agent over “taxpayer”/government property. The  
15 “transferee” is “the one to whom a transfer is made (Black’s 6th)”. This would seem to be the “employer”/“withholding  
16 agent” (26 U.S.C. §§3401(d) and 7701(a)(16)) via the IRS Form W-4...who is the one to whom the worker transfers  
17 his/her property (money) so the transferee can send it to the IRS.
- 18 2. The “transferee” and the “taxpayer” are two distinct and separate legal “persons”.
- 19 3. It is the “transferee” who has the standing to petition the Tax Court...not the alleged “taxpayer”.
- 20 4. The recipient of the IRS Notice of Deficiency (NOD), as the “transferee” and public officer has no standing to petition  
21 the Tax Court...and the Tax Court would lack in personam jurisdiction (and subject matter jurisdiction for want of  
22 verification of a lawful assessment).
- 23 5. 26 U.S.C. §6902(b) requires that it is the “transferee” who is liable for the tax imposed on the “taxpayer”...and it is the  
24 “transferee” of the “taxpayer’s” (government’s) property who is the only one that can lawfully subpoena “taxpayer”  
25 books and records...not the Revenue Agent of Department of Treasury of Puerto Rico.

26 *6902b Evidence*

27 *Upon application to the Tax Court, a transferee of property of a taxpayer shall be entitled, under rules prescribed*  
28 *by the Tax Court, to a preliminary examination of books, papers, documents, correspondence, and other evidence*  
29 *of the taxpayer or a preceding transferee of the taxpayer’s property, if the transferee making the application is*  
30 *a petitioner before the Tax Court for the redetermination of his liability in respect of the tax (including interest,*  
31 *additional amounts, and additions to the tax provided by law) imposed upon the taxpayer. Upon such application,*  
32 *the Tax Court may require by subpoena, ordered by the Tax Court or any division thereof and signed by a judge,*  
33 *the production of all such books, papers, documents, correspondence, and other evidence within the United States*  
34 *the production of which, in the opinion of the Tax Court or division thereof, is necessary to enable the transferee*  
35 *to ascertain the liability of the taxpayer or preceding transferee and will not result in undue hardship to the*  
36 *taxpayer or preceding transferee. Such examination shall be had at such time and place as may be designated in*  
37 *the subpoena.*

38 The government tries to hide the above facts by:

- 39
- 40 1. Providing an ambiguous definition of “taxpayer” in 26 U.S.C. §7701(a)(14).
- 41 2. Deceiving you by calling you the “taxpayer”, when in fact, the public office occupied by you is the “taxpayer” and you  
42 are the “transferee” for the “taxpayer”.
- 43 3. Refusing to talk about the definition of the phrase “trade or business”, which is defined at 26 U.S.C. §7701(a)(26) as  
44 “the functions of a public office” and DOES NOT include the ordinary sense of the word. See:

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

- 45 4. Deceiving and lying to you by claiming that the Internal Revenue Code, Subtitle A is a direct, unapportioned tax when  
46 in fact the U.S. Supreme Court, the Congressional Research Service (CRS), and the I.R.C. all universally recognize it  
47 as an indirect excise tax upon the “trade or business” franchise. See:

If you would like further evidence supporting the content of this section, we highly recommend the following resources:

1. IRS Humbug: IRS Weapons of Enslavement, Frank Kowalik, ISBN 0-9626552-0-1, 1991, by Universalistic Publishers. The best tax book we have found other than our own materials.
2. Great IRS Hoax, Form #11.302, Section 5.6.10: Public Officer Kickback Position.  
<http://sedm.org/Forms/FormIndex.htm>

## **17.18 Tax Court is only available to the straw man and not private humans**

The U.S. Tax Court is an Article I court established through the exclusive legislative authority of Congress under Article 1, Section 8, Clause 17 of the Constitution.

TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter C > PART I > § 7441  
§ 7441. Status

*There is hereby established, under **article I of the Constitution of the United States**, a court of record to be known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of the Tax Court.*

Only “public rights” exercised by “public officers” may be officiated in this legislative franchise court. Below are the legal mechanisms involved as described by the Annotated U.S. Constitution:

### *The Public Rights Distinction*

*“That is, “public” rights are, strictly speaking, those in which the cause of action inheres in or lies against the Federal Government in its sovereign capacity, the understanding since Murray’s Lessee. However, to accommodate Crowell v. Benson, Atlas Roofing, and similar cases, seemingly private causes of action between private parties will also be deemed “public” rights, when Congress, acting for a valid legislative purpose pursuant to its Article I powers, fashions a cause of action that is analogous to a common-law claim and so closely integrates it into a public regulatory scheme that it becomes a matter appropriate for agency resolution with limited involvement by the Article III judiciary. (82)”*

*[Footnote 82: Granfinanciera, S.A. v. Nordberg, 492 U.S. at 52-54. The Court reiterated that the Government need not be a party as a prerequisite to a matter being of “public right.” Id. at 54. Concurring, Justice Scalia argued that public rights historically were and should remain only those matters to which the Federal Government is a party. Id. at 65.]*  
*[Annotated Constitution, Year 2002, p. 640.*  
*SOURCE: <http://www.gpoaccess.gov/constitution/pdf2002/013.pdf>]*

The following case further explains the meaning of the “public rights distinction”:

*\*67 Finally, appellants rely on a third group of cases, in which this Court has upheld the constitutionality of legislative courts and administrative agencies created by Congress to adjudicate cases involving “public rights.”<sup>[18]</sup> The “public rights” doctrine was first set forth in Murray’s Lessee v. Hoboken Land & Improvement Co., 18 How. 272 (1856):*

*“[W]e do not consider congress can either withdraw from judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty; nor, on the other hand, can it bring under the judicial power a matter which, from its nature, is not a subject for judicial determination. At the same time there are matters, involving public rights, which may be presented in such form that the judicial power is capable of acting on them, and which are susceptible of judicial determination, but which congress may or may not bring within the cognizance of the courts of the United States, as it may deem proper.” Id., at 284 (emphasis added).*

*This doctrine may be explained in part by reference to the traditional principle of sovereign immunity, which recognizes that the Government may attach conditions to its consent to be sued. See id., at 283-285; see also Ex parte Bakelite Corp., 279 U.S. 438, 452 (1929). But the public-rights doctrine also draws upon the principle of separation of powers, and a historical understanding that certain prerogatives were reserved to the political Branches of Government. **The doctrine extends only to matters arising “between the Government<sup>68\*68</sup> and persons subject to its authority in connection with the performance of the constitutional functions of the***

executive or legislative departments," Crowell v. Benson, 285 U.S. 22, 50 (1932), and only to matters that historically could have been determined exclusively by those departments, see Ex parte Bakelite Corp., supra, at 458. The understanding of these cases is that the Framers expected that Congress would be free to commit such matters completely to nonjudicial executive determination, and that as a result there can be no constitutional objection to Congress' employing the less drastic expedient of committing their determination to a legislative court or an administrative agency. Crowell v. Benson, supra, at 50.<sup>[19]</sup>

The public-rights doctrine is grounded in a historically recognized distinction between matters that could be conclusively determined by the Executive and Legislative Branches and matters that are "inherently . . . judicial." Ex parte Bakelite Corp., supra, at 458. See Murray's Lessee v. Hoboken Land & Improvement Co., 18 How., at 280-282. For example, the Court in Murray's Lessee looked to the law of England and the States at the time the Constitution was adopted, in order to determine whether the issue presented was customarily cognizable in the courts. *Ibid.* Concluding that the matter had not traditionally been one for judicial determination, the Court perceived no bar to Congress' establishment of summary procedures, outside of Art. III courts, to collect a debt due to the Government from one of its customs agents.<sup>[20]</sup> On the same premise, the Court in Ex 69\*69 parte Bakelite Corp., supra, held that the Court of Customs Appeals had been properly constituted by Congress as a legislative court:

"The full province of the court under the act creating it is that of determining matters arising between the Government and others in the executive administration and application of the customs laws. . . . The appeals include nothing which inherently or necessarily requires judicial determination, but only matters the determination of which may be, and at times has been, committed exclusively to executive officers." 279 U. S., at 458 (emphasis added).<sup>[21]</sup>

The distinction between public rights and private rights has not been definitively explained in our precedents.<sup>[22]</sup> Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a minimum arise "between the government and others." Ex parte Bakelite Corp., supra, at 451.<sup>[23]</sup> In contrast, "the liability of 70\*70 one individual to another under the law as defined," Crowell v. Benson, supra, at 51, is a matter of private rights. Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7 (1977); Crowell v. Benson, supra, at 50-51. See also Katz, *Federal Legislative Courts*, 43 Harv. L. Rev. 894, 917-918 (1930).<sup>[24]</sup> Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.

[Northern Pipeline Constr. Co. v. Marathon Pipe Line Co., 458 U.S. 50 (1982)]

#### FOOTNOTES:

[18] Congress' power to create legislative courts to adjudicate public rights carries with it the lesser power to create administrative agencies for the same purpose, and to provide for review of those agency decisions in Art. III courts. See, e. g., Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450 (1977).

[19] See Oceanic Steam Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909); Katz, *Federal Legislative Courts*, 43 Harv. L. Rev. 894, 915 (1930).

[20] Doubtless it could be argued that the need for independent judicial determination is greatest in cases arising between the Government and an individual. But the rationale for the public-rights line of cases lies not in political theory, but rather in Congress' and this Court's understanding of what power was reserved to the Judiciary by the Constitution as a matter of historical fact.

[21] See also Williams v. United States, 289 U.S. 553 (1933) (holding that Court of Claims was a legislative court and that salary of a judge of that court could therefore be reduced by Congress).

[22] Crowell v. Benson, 285 U.S. 22 (1932), attempted to catalog some of the matters that fall within the public-rights doctrine:

"Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans." *Id.*, at 51 (footnote omitted).

[23] Congress cannot "withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty." Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United

States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing "private rights" from "public rights." And it is also clear that even with respect to matters that arguably fall within the scope of the "public rights" doctrine, the presumption is in favor of Art. III courts. See [Glidden Co. v. Zdanok, 370 U.S., at 548-549](#), and n. 21 (opinion of Harlan, J.). See also Currie, *The Federal Courts and the American Law Institute*, Part I, 36 U. Chi. L. Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See [Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13](#).

[24] Of course, the public-rights doctrine does not extend to any criminal matters, although the Government is a proper party. See, e. g., [United States ex rel. Toth v. Quarles, 350 U.S. 11 \(1955\)](#).

Note the language from the above, clearly identifying people who go into legislative courts as officers of the Executive and Legislative branches. In other words, the Tax Court is for settling disputes INTERNAL to the government and involving agents and officers within those branches. It functions essentially as a binding arbitration facility for disputes within the government between officers of the government:

The doctrine extends only to matters arising "between the Government <sup>68</sup>68 and persons subject to its authority in connection with the performance of the constitutional functions of the executive or legislative departments," Crowell v. Benson, 285 U.S. 22, 50 (1932), and only to matters that historically could have been determined exclusively by those departments, see Ex parte Bakelite Corp., supra, at 458. The understanding of these cases is that the Framers expected that Congress would be free to commit such matters completely to nonjudicial executive determination, and that as a result there can be no constitutional objection to Congress' employing the less drastic expedient of committing their determination to a legislative court or an administrative agency. Crowell v. Benson, supra, at 50.<sup>[19]</sup>

The above is also confirmed by 26 U.S.C. §6902, which identifies the petitioner in Tax Court as a "transferee" over government property. The statutory "taxpayer" is a public office and the private human being who petitions the court is the surety for the office and therefore a "transferee" of the ultimate "taxpayer" office he or she is serving within:

[Title 26 › Subtitle F › Chapter 71 › § 6902](#)  
[26 U.S. Code § 6902 - Provisions of special application to transferees](#)

(a) BURDEN OF PROOF

In proceedings before the Tax Court the burden of proof shall be upon the Secretary to show that a petitioner is liable as a transferee of property of a taxpayer, but not to show that the taxpayer was liable for the tax.

(b) EVIDENCE

Upon application to the Tax Court, a transferee of property of a taxpayer shall be entitled, under rules prescribed by the Tax Court, to a preliminary examination of books, papers, documents, correspondence, and other evidence of the taxpayer or a preceding transferee of the taxpayer's property, if the transferee making the application is a petitioner before the Tax Court for the redetermination of his liability in respect of the tax (including interest, additional amounts, and additions to the tax provided by law) imposed upon the taxpayer. Upon such application, the Tax Court may require by subpoena, ordered by the Tax Court or any division thereof and signed by a judge, the production of all such books, papers, documents, correspondence, and other evidence within the United States the production of which, in the opinion of the Tax Court or division thereof, is necessary to enable the transferee to ascertain the liability of the taxpayer or preceding transferee and will not result in undue hardship to the taxpayer or preceding transferee. Such examination shall be had at such time and place as may be designated in the subpoena.

Notice above that the petitioner to Tax Court is the "transferee" and is a separate legal person from the "taxpayer".

The judges in this administrative franchise "court" (which is actually a federal office building that is part of the Executive branch and not the Judicial branch) hold office for a limited term of 15 years under [26 U.S.C. §7443\(e\)](#). The Supreme Court held the following of courts whose judges hold limited rather than lifetime terms, which in turn confirms that the income tax only applies in federal territories, keeping in mind that states of the Union are not territories:

"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States within the meaning of the Constitution."  
[O'Donoghue v. United States, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]

1 The "United States Tax Court" is merely a tax appeal board, and is NOT a part of the Judicial branch of the government, but  
2 instead is part of the Executive Branch. Trials are heard by one judge and without a jury. The judges travel all over the  
3 United States OF AMERICA hearing cases, even though technically, they can only hear cases in the District of Columbia,  
4 which is the place of domicile of the public office called "taxpayer". Tax liability is always tied to domicile of the statutory  
5 "taxpayer" and therefore public office per District of Columbia v. Murphy, 314 U.S. 441 (1941).

6 Those who would like to further investigate the nature and history of the U.S. Tax Court are encouraged to read Freytag v.  
7 Commissioner, 501 U.S. 868 (1991), which contains an extensive history of the U.S. Tax Court. Justice Scalia in his  
8 concurring opinion in that case referred to "independent agencies" of the national government operating in an administrative  
9 mode as "the fourth branch" of the government and referred to their rulings as "non-judicial". He also said that even consent  
10 by the litigant can cure what he called a "structural defect" whereby the court is officiating over a nontaxpayer not part of the  
11 government when he said the following in his concurring opinion:

12 *"It is true, of course, that a litigant's prior agreement to a judge's expressed intention to disregard a structural*  
13 *limitation [separation of powers] upon his power cannot have any legitimating effect -- i.e., cannot render that*  
14 *disregard lawful. Even if both litigants not only agree to, but themselves propose, such a course, the judge must*  
15 *tell them no."*  
16 *[Freytag v. Commissioner, 501 U.S. 868 (1991)]*

17 The U.S. Supreme Court also established that all disputes applying to those domiciled in the District of Columbia or working  
18 there, such as statutory "taxpayer" public officer franchisees need not have an Article III court hear the matter when it held:

19 *"We hold that under its Art. I, § 8, cl. 17, power to legislate for the District of Columbia, Congress may provide*  
20 *for trying local criminal cases before judges who, in accordance with the District of Columbia Code, are not*  
21 *accorded life tenure and protection against reduction in salary. **In this respect, the position of the District of***  
22 ***Columbia defendant is similar to that of the citizen of any of the 50 States when charged with violation of a***  
23 ***state criminal law: Neither has a federal constitutional right to be tried before judges with tenure and salary***  
24 ***guarantees.**"*  
25 *[Palmore v. United States, 411 U.S. 389, 390-391, 93 S.Ct. 1670, 36 L.Ed.2d. 342 (1973)]*

26 Tax court fits the above description. It functions as the equivalent of a state court for those domiciled or physically present  
27 within the geographical District of Columbia. It is only authorized to hear disputes in the District of Columbia against ONLY  
28 people and/or offices that are domiciled there. The court unconstitutionally usurps this geographical restriction by the  
29 following means:

- 30 1. Judges of the court are not subject to the constitutional restrictions applying to Article III constitutional judges.
- 31 2. They hear disputes OUTSIDE the District of Columbia by the CONSENT of the parties, even though you cannot  
32 lawfully consent to alienate the right to hear your case in an Article III court.
- 33 3. Judges of the court travel all over the country to a courtroom near those who have had their identity criminally  
34 kidnapped and moved to the District of Columbia.

<i>Government Identity Theft</i> , Form #05.046 <a href="https://sedm.org/Forms/FormIndex.htm">https://sedm.org/Forms/FormIndex.htm</a>
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35 U.S. Supreme Court Justice Antonin Scalia obviously understood the above by referring to U.S. Tax Court as an unlawful  
36 "Fourth Branch" of government:

37 *I must confess that, in the case of the Tax Court, as with some other independent establishments (notably, the so-*  
38 *called "independent regulatory agencies" such as the FCC and the Federal Trade Commission) permitting*  
39 *appointment of inferior officers by the agency head may not ensure the [501 U.S. 921] high degree of insulation*  
40 *from congressional control that was the purpose of the appointments scheme elaborated in the Constitution. That*  
41 *is a consequence of our decision in Humphrey's Executor v. United States, 295 U.S. 602 (1935), which approved*  
42 *congressional restriction upon arbitrary dismissal of the heads of such agencies by the President, a scheme*  
43 *avowedly designed to make such agencies less accountable to him, and hence he less responsible for them.*  
44 *Depending upon how broadly one reads the President's power to dismiss "for cause," it may be that he has no*  
45 *control over the appointment of inferior officers in such agencies; and if those agencies are publicly regarded as*  
46 *beyond his control -- a "headless Fourth Branch" -- he may have less incentive to care about such appointments.*  
47 *It could be argued, then, that much of the raison d'etre for permitting appointive power to be lodged in "Heads*  
48 *of Departments," see supra at 903-908, does not exist with respect to the heads of these agencies, because they,*  
49 *in fact, will not be shored up by the President, and are thus not resistant to congressional pressures. That is a*  
50 *reasonable position -- though I tend to the view that adjusting the remainder of the Constitution to compensate*  
51 *for Humphrey's Executor is a fruitless endeavor. But, in any event, it is not a reasonable position that supports*  
52 *the Court's decision today -- both because a "Court of Law" artificially defined as the Court defines it is even*  
53 *less resistant to those pressures, and because the distinction between those agencies that are subject to full*



1                   *Presidential control and those that are not is entirely unrelated to the distinction between Cabinet agencies and*  
2                   *non-Cabinet agencies, and to all the other distinctions that the Court successively embraces. (The Central*  
3                   *Intelligence Agency and the Environmental Protection Agency, for example, though not Cabinet agencies or*  
4                   *components of Cabinet agencies, are not "independent" agencies in the sense of independence from Presidential*  
5                   *control.) [501 U.S. 922] In sum, whatever may be the distorting effects of later innovations that this Court has*  
6                   *approved, considering the Chief Judge of the Tax Court to be the head of a department seems to me the only*  
7                   *reasonable construction of Article II, §2.*  
8                   *[Freytag v. Commissioner, 501 U.S. 868 (1991)]*

9    You can find more about the unlawful nature of the U.S. Tax Court and franchise courts generally in:

*Government Instituted Slavery Using Franchises*, Form #05.030, Section 28.7  
<https://sedm.org/Forms/FormIndex.htm>

## 10    **18 Why it is THEFT to use the straw man for PRIVATE gain or advantage**

11   As we have already repeatedly pointed out:

- 12   1. The straw man is a public office in the government.
- 13   2. The public office straw man is legally treated as an “officer of a corporation”, because the “United States” itself is  
14   legally defined as a corporation. This is consistent with the definition of “person” found in 26 U.S.C. §6671(b) and 26  
15   U.S.C. §7343, which is defined as an officer or employee of a corporation or partnership, which partnership is between  
16   the PRIVATE human being and the corporation ONLY.
- 17   3. The office is legislatively created by an act of Congress.
- 18   4. Congress can tax and civilly regulate ONLY that which it creates. Since it didn’t create men and women, then it  
19   cannot tax them unless they first volunteer to represent an office that Congress created.
- 20   5. The rights which attach to the straw man are “public rights” and are property of the GOVERNMENT and not the  
21   officer filling the office.
- 22   6. The public officer filling the office has a fiduciary duty to the public at large not to abuse his office or the property or  
23   rights associated with the office to injure any member of the public.
- 24   7. It is a violation of fiduciary duty for the officer to abuse his authority to use the rights attached to the office to benefit  
25   him or her self personally or individually.

26   With these critical facts in mind, it ought to be obvious to the reader that there is no reasonable or legitimate way for an  
27   EXCLUSIVELY PRIVATE person who is not a court to do any of the following without STEALING from the public and  
28   becoming a criminal:

- 29   1. Lien the straw man using a UCC-3 form.
- 30   2. File or issue judgments against the straw man.
- 31   3. Take property or rights to property attached to the office of the straw man and use it for a private use.
- 32   4. Claim the identity of the straw man which is a “res”.
- 33   5. Use any property associated with the straw man in connection with one’s otherwise private affairs. This includes:  
34   5.1. Social Security Numbers, which are property of the Social Security Administration per 20 C.F.R. §422.103(d)  
35       both BEFORE and AFTER they are issued.
- 36   5.2. Taxpayer Identification Number (TINS), which are property of the I.R.S. both BEFORE and AFTER they are  
37       issued per 26 U.S.C. §6109.

38   The above considerations are why our Member Agreement, Form #01.001, Section 1.3, Item 2 states the following:

2. *I will not bring reproach upon this ministry by using any ministry materials or services for commercial or financial reasons. Instead, I will consistently describe my motivations as being exclusively spiritual, moral, legal, and religious. For instance, I will not use ministry materials or services in connection with any of the following:*
  - 2.1. *Mortgage cancellation.*
  - 2.2. *Debt cancellation.*
  - 2.3. *Bills of exchange used in paying off tax debts.*
  - 2.4. *1099OIDs.*
  - 2.5. *Using the "straw man" commercially to benefit anyone but its owner, which is the government. The "straw man" is a creation of and property of the government, and I acknowledge that it is stealing from the government to use their property, which is public property, for my own private benefit. I seek to abandon the straw man, not hijack him to steal from the government. See:*  
*Proof That There Is a "Straw Man", Form #05.042; <http://sedm.org/Forms/FormIndex.htm>.*
  - 2.6. *For the reasons for all the above, see:*  
*Policy Document: UCC Redemption, Form #08.002; <http://sedm.org/Forms/FormIndex.htm>.*

[SOURCE: <http://sedm.org/Forms/FormIndex.htm>]

Many of our readers have at one time or another been involved in a practice that we label as "UCC Redemption". Upon reading the above prohibitions imposed by our Member Agreement, Form #01.001, some have been known to get upset at us because we essentially destroy any means for them to use their "special secret knowledge" about law for their own personal benefit. In response to such allegations, we remind our readers of the following important facts:

1. The abuse of franchises outside the place they are authorized is the source of the REAL problem we are fighting.
2. The only way to fight fire is WITH fire. The "fire" you have to use to fight franchises is MORE franchises. We call these types of franchise "anti-franchise franchises".
3. We agree that everyone needs to be able to use their knowledge of the law to defend themselves from the crimes of a de facto government. That is one of the reasons we exist as a ministry, in fact.
4. You don't have to hijack or use the straw man to gain an advantage over or control of government actors who are trying to steal from you.
5. Under the concept of equal rights and equal protection, you are entitled to ACQUIRE rights over the government and government actors by the same mechanisms as the corrupt de facto government. We cover this in:

*Requirement for Equal Protection and Equal Treatment*, Form #05.033  
<http://sedm.org/Forms/FormIndex.htm>

6. If they assert a right to deceive ignorant third parties into filing knowingly FALSE information returns against you that connect you to THEIR franchise, you can nominate THEM into YOUR franchises using the same mechanisms. If they argue with you, then they can't enforce THEIR franchises that way EITHER.
7. You can create your own anti-franchise franchise and impose it upon them and make THEM into YOUR straw man. Here is an example of that phenomenon in action:

*Injury Defense Franchise and Agreement*, Form #06.027  
<http://sedm.org/Forms/FormIndex.htm>

8. The only defense a government can use against the above tactics is sovereign immunity, but they can't invoke it if they are operating in commerce as corporation in a legislatively foreign jurisdiction involved in private business concerns.
9. Any time the government operates outside their territory or violates the purpose of their creation, which is the protection of PRIVATE RIGHTS, they are operating as a private business concern.
10. The Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97, applies to the U.S. government when operating outside their territory in a legislatively but not constitutionally foreign "state", meaning a state of the Union. They can't exempt anyone from the law, much less themselves.

In recognition of the above, we have ensured that all the major forms that our members could use in interacting with the government invoke, impose, and enforce the Injury Defense Franchise and Agreement, Form #06.027 against anyone who attempts to illegally enforce franchises against our members. See:

1. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001, Section 5.  
<http://sedm.org/Forms/FormIndex.htm>
2. *Tax Form Attachment*, Form #04.201, Section 6.  
<http://sedm.org/Forms/FormIndex.htm>

3. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001, Section 2.9.  
<http://sedm.org/Forms/FormIndex.htm>
4. SEDM Disclaimer, Section 5, Item 14.  
<http://sedm.org/disclaimer.htm>
5. SEDM Member Agreement, Form #01.001, Section 5, Item 14.  
<http://sedm.org/Membership/MemberAgreement.htm>

When you present your defense by the above mechanisms, you will paint them into a corner, because now they will have to expose, recognize, and CORRECT their own deceit in commerce that is the heart of the problem or recognize your EQUAL right to defend yourself by the same mechanisms. No matter what direction they turn, they will dig a hole for themselves and have to jump in. However they respond, they will be forced to help you enforce your own franchise or terminate the illegal enforcement of THEIRS!

## 19 Legal Actions Against the “Straw Man”

This section will describe how legal actions in court operate upon the straw man. As we have proven throughout this document, the “straw man” is:

1. Created through your right to contract with others.
2. A “public office” within the government.
3. A product of your explicit (in writing) or implicit (by action or omission) “consent” to occupy said office.
4. A creation of the government subject to government control and regulation.

Franchises are euphemistically called “public rights” by the U.S. Supreme Court. To wit:

*“The distinction between public rights and private rights has not been definitively explained in our precedents.<sup>117</sup> Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a minimum arise “between the government and others.” Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413.<sup>118</sup> In contrast, “the liability of one individual to another under the law as defined,” Crowell v. Benson, supra, at 51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”*

[ . . . ]

*“Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights, such a distinction underlies in part Crowell’s and Raddatz’ recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or aggrandizement” by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right.”FN35 Such*

<sup>117</sup> *Crowell v. Benson*, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932), attempted to catalog some of the matters that fall within the public-rights doctrine:

“Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

<sup>118</sup> Congress cannot “withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray’s Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, The Federal Courts and the American Law Institute, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.  
[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]

Franchises are the main method of destroying the protections of the Constitution and Bill of Rights for you and your property. Below are the three methods of waiving Constitutional protections, Common Law protections, and even Statutory Protections. Keep in mind that NONE of these methods are allowed against those protected by the Constitution because those rights are UNALIENABLE, which means INCAPABLE of being alienated, even WITH your consent. The only place they can be alienated is where they are not protected by the Constitution, which means either abroad in a foreign country on federal territory:

#### 1. Waiving constitutional protections:

The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:

[. . .]

**The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.** FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.  
[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

#### 2. Waiving common law protections: Franchises, including the ENTIRE civil code or the domicile that gives it the “force of law” in your case.

"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places **whereby a certain individual or class of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some particular advantage or exemption."

[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;

SOURCE:

[http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The\\_privileges\\_and\\_immunities\\_of\\_state\\_c.pdf](http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf)  
f]

See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.

Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."

[. . .]

It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding from us, law is a command directed to us.** The language of a compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all.** Upon these accounts law is defined to be "a rule."  
[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]

3. Waiving statutory protections: legal deception, propaganda, and violation of the rules of statutory construction and interpretation:

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

### 19.1 The Straw Man in Court

The statutory civil law is for PUBLIC "persons", not PRIVATE men or women. All such civil statutory PUBLIC "persons" are creations of the government, and therefore PUBLIC property of the government. As such, THEIR domicile is the place of incorporation of the government corporation that created them under Federal Rule of Civil Procedure 17(b)(2).

When actions are commenced or defended in the name of the public officer straw man, the real party in interest is the government grantor of the civil statutory law franchise, as revealed in Federal Rule of Civil Procedure 17:

*Federal Rules of Civil Procedure*  
*Rule 17. Plaintiff and Defendant; Capacity; Public Officers*

(a) *Real Party in Interest.*

(1) *Designation in General.*

**An action must be prosecuted in the name of the real party in interest.** *The following may sue in their own names without joining the person for whose benefit the action is brought:*

(A) *an executor;*

(B) *an administrator;*

(C) *a guardian;*

(D) *a bailee;*

(E) *a trustee of an express trust;*

(F) *a party with whom or in whose name a contract has been made for another's benefit; and*

(G) *a party authorized by statute.*

(2) *Action in the Name of the United States for Another's Use or Benefit. When a federal statute so provides, an action for another's use or benefit must be brought in the name of the United States.*

(3) *Joinder of the Real Party in Interest. The court may not dismiss an action for failure to prosecute in the name of the real party in interest until, after an objection, a reasonable time has been allowed for the real party in interest to ratify, join, or be substituted into the action. After ratification, joinder, or substitution, the action proceeds as if it had been originally commenced by the real party in interest.*

In the case of Social Security, for instance, the "benefit recipient" would be the item identified in Federal Rule of Civil Procedure 17(a)(1)(F), which is described as:

*"a party with whom or in whose name a contract has been made for another's benefit".*

Why would this be? Because the original Social Security Act identifies the STATUTORY "States" as the beneficiaries, all of whom are agents of the national government in the context of that act if they elect to participate! See 42 U.S.C. Chapter 7, which lists so-called "grants", meaning "benefits" to the "States", which states are defined as federal territories and possessions and NOT constitutional states.

Based on the above, those who are involved in litigation that vindicates a public right indicated within civil statutory law or within a government franchise such as the income tax or Social Security MUST ensure that:



1. The caption on the case indicates that the GOVERNMENT as the REAL party in interest for every aspect of their personal involvement.
2. If they are the defendant or respondent and the original action was filed against their legal birthname, the government grantor of the franchise must be substituted for their real name. This can be done by motioning the court to change the caption. For instance, if your name is John Doe and you were served with papers in a civil action by the government for breach of the terms of a government civil statute or franchise statute, and the original caption said "United States of America v. John Doe", then the CORRECTED caption would read:

*"United States of America v. United States of America, represented by Illegally Compelled public officer John Doe"*

3. Every pleading filed by you in court should reflect the proper caption at the beginning, even though either the court or even your opponent refused to use the proper caption.
4. You must sign every filing with the court as a compelled public officer and agent and illegally representing the U.S. government if you are the defendant and a public right or franchise right is being vindicated by the government in the court.

If the above are NOT consistently done, then the party not doing them technically is:

1. Illegally impersonating a public office in the government in violation of 18 U.S.C. §912.
2. Misrepresenting what Federal Rule of Civil Procedure 17 identifies as the "Real Party in Interest". Thus FRAUD in obtaining the "benefits" of the fraudulent public office are involved. 18 U.S.C. §1003.
3. Every pleading filed violates 18 U.S.C. §1001.
4. Illegally bribing the judge and the government attorney with his services and funds in impersonating a public officer. 18 U.S.C. §211.

There is no statutory civil law in America that applies to a PRIVATE man or woman, only to PUBLIC "persons" and fictions created by their government creator. See:

[Why Civil Statutory Law is Law for Government and not Private Persons](http://sedm.org/Forms/FormIndex.htm), Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

Civil statutory (franchise) courts only recognize PUBLIC statutory fictions called "persons", which are dead. Another way of saying this is that PUBLIC rights cannot attach to PRIVATE men or women without their consent. In essence, you must consent to become SURETY for the PUBLIC "person" before they can treat you as a PUBLIC person. This is how you waive your inherent "sovereign immunity" and agree to be civilly sued under any civil statute. The act of applying for a government franchise, such as Social Security AND invoking the license number associated with the application to a SPECIFIC transaction is the method of providing this consent.

The civil statutory law attaches to the PRIVATE man or woman at the moment that the private man or woman:

1. Selects a domicile within the jurisdiction of a specific government and thereby nominates a "protector".
2. Signs up for a private law franchise and thereby is made to appear as a public officer who is surety for the public office he or she occupies. All such public officers are "officers of a corporation" within the government corporation that granted the franchise.

These facts are recognized in Federal Rule of Civil Procedure 17(b).

[IV. PARTIES](#) > Rule 17.  
(b) Capacity to Sue or be Sued.

*Capacity to sue or be sued is determined as follows:*

- (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
- (2) for a corporation [or the officers or "public officers" of the corporation], by the law under which it was organized; and
- (3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and  
(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

The place of domicile for the civil statutory “person” is the District of Columbia under the civil statutory law. For the PRIVATE man or woman, that place is land protected by the Constitution. Those who elect to associate themselves with a public office, such as a “trade or business” (26 U.S.C. §7701(a)(26)) indirectly are selecting a domicile at the seat of the government creator of the office, which is the District of Columbia in the case of the national government.

To “appear” in a civil statutory (franchise) court is to put on the PUBLIC clothes of the straw man. If you the PRIVATE human are foolish enough to appear in court and give life to the PUBLIC “person” fiction, you have unwittingly given the court jurisdiction over government fictitious PUBLIC creations--dead entities, and made yourself surety for their acts and omissions.

*“A man devoid of understanding shakes hands in a pledge, and becomes surety for his friend.”  
[Proverbs 17:18, Bible, NKJV]*

*“He who is surety for a stranger will suffer, but one who hates being surety is secure.”  
[Prov. 11:15, NKJV]*

The “stranger” spoken of above is the PUBLIC “person”, who is an agent of the government Beast that created it.

The judge and opposing counsel will also identify you as the PUBLIC fiction by saying that you are “representing yourself”, which means that the PRIVATE you has agreed to put on the PUBLIC “person” fiction. In other words, you agreed to wear the straw man’s “clothes”. The PRIVATE man or woman then represents the PUBLIC “person”, a dead inanimate creation of the government. In that sense, you become an “effigy” for something else, like a voodoo doll that the judge will prick with his pins (penalties) to indirectly torture and persecute the PRIVATE you. See:

1. Voodoo Dolls of the Elite, Part 1  
<http://vimeo.com/34862763>
2. Voodoo Dolls of the Elite, Part 2  
<http://vimeo.com/35844634>
3. Voodoo Dolls of the Elite, Part 3  
<http://vimeo.com/37529365>

A summons to appear in a court is a conjuration--evoking the dead! In a suit enforcing a civil statutory PUBLIC right, you are summoned to appear as the government’s PUBLIC creation. You appear in place of and instead of the PRIVATE man or woman. You are an effigy of a dead thing: The “person” who by and through the government’s creation, or the dead . . . did the act. You are an actor fulfilling a role. This is calling “the dead” to appear. The civil statutory court only has jurisdiction over the dead.

When you become a Christian, you die in the flesh and therefore abandon the dead fiction to represent ONLY the Son of Man, which is God’s creation. The “son of man” in the Bible, on the other hand, is Caesar’s creation and the dead fiction.

*“Now we know that whatever the law [man’s/Caesar’s civil statutory law] says, it says to those who are under the law, that every mouth may be stopped, and all the world may become guilty before God. Therefore by the deeds of the law no flesh will be justified in His sight, for by the law is the knowledge of sin.”  
[Romans 3:19-20, Bible, NKJV]*

*“Therefore, my brethren, you also have become dead to the law [man’s/Caesar’s civil statutory law] through the body of Christ, that you may be married to another—to Him who was raised from the dead, that we should bear fruit to God.”  
[Romans 7:4, Bible, NKJV]*

Your birth certificate was never meant to be used as personal identification. It only identifies God’s PRIVATE son (“Son of Man”), not Caesars PUBLIC (“son of man”) or creation. When you use it in association with a civil statutory status, you become the “per-son”. You become an entity who acts in, through, and by Caesar’s PUBLIC creation or “son”.

1 You give life to the dead when you speak on behalf of the civil statutory “person”. This is called a resurrection of the dead.  
2 It is necromancy--conjuraction of the spirits of the dead for purposes of magically revealing the future or influencing the course  
3 of events (Webster's) . . . invoking the dead to obtain a remedy in law to achieve a justice because of an existing injustice . .  
4 . conjuring up the dead as an instrument to achieve justice. Ever heard the Bailiff say:

5 *"All rise . . . the court is now in session?"*

6 The deacon of the occult, which is the “Baal-iff”, calls for a resurrection of the dead to appear before the Grand Wizard, the  
7 “judge”, who performs his sorceries. If a PRIVATE human being appears in court he gives the dead fiction life, that is, a  
8 voice behind the mask.

9 The Bible calls the entire commercial system an act of sorceries--acts of witchcraft, deceit, and deception (Rev. 18).

10 Those who don't understand the dichotomy between PUBLIC/PRIVATE and “person”/“human” respectively suffer from  
11 prosopagnosia--A confusion of face-- a disorder of face perception where the ability to recognize faces is impaired, while the  
12 ability to recognize other objects may be relatively intact. It is similar to dementia bordering on insanity. The main audience  
13 of exploitation for a corrupted government is people with this disorder. In the legal field, the disorder is usually the product  
14 of ignorance of the law. Jesus understood this disorder when He spoke the following words:

15 *Then Jesus said to them again, “Most assuredly, I say to you, I am the door of the sheep. All who ever came*  
16 *before Me are thieves and robbers, but the sheep did not hear them. I am the door. If anyone enters by Me, he*  
17 *will be saved, and will go in and out and find pasture. The thief does not come except to steal, and to kill, and to*  
18 *destroy. I have come that they may have life, and that they may have it more abundantly.*  
19 *[John 10:7-10, Bible, NKJV]*

20 *Jesus answered them, “I told you, and you do not believe. The works that I do in My Father's name, they bear*  
21 *witness of Me. But you do not believe, because you are not of My sheep, as I said to you. My sheep hear My*  
22 *voice, and I know them, and they follow Me. And I give them eternal life, and they shall never perish; neither*  
23 *shall anyone snatch them out of My hand. My Father, who has given them to Me, is greater than all; and no one*  
24 *is able to snatch them out of My Father's hand. I and My Father are one.”*  
25 *[John 10:25-30, Bible, NKJV]*

26 A judge in a civil statutory franchise court, like Jesus, has a “door” or gate for the government's sheep to enter through. It is  
27 the gate entering into the “well” where the litigants sit. Those who enter this gate to enforce a civil statutory PRIVILEGE  
28 under the “jus civile” (civil statutory law) are following a DIFFERENT shepherd. That shepherd is Satan himself. The only  
29 time a Christian can enter that gate is to enforce a CONSTITUTIONAL right or a common law right, not a statutory  
30 “privilege”.

31 Learn the law, people!

## 32 **19.2 How the public agency of the straw man affects litigation in court**

33 It is fundamental to the law of agency that an agent binds and obligates ONLY their principal, rather than themselves  
34 personally, in all legal actions in which they properly and lawfully exercise said agency. In the case of the straw man, the  
35 “principal” is the government that created the straw man. Knowing these principles can be very useful in court for those who  
36 are compelled under duress to act as straw men for a corrupted de facto government and its agents.

37 If, in fact, the straw man is a public office, then:

- 38 1. All “taxes” are upon the government itself.
- 39 2. You must join the government as a public officer to BECOME a statutory “taxpayer”.
- 40 3. Any attempt to MAKE you a “taxpayer” without your consent is a criminal act of identity theft.
- 41 4. While acting as a “taxpayer”, you have no authority over exclusively PRIVATE property or the earnings of the
- 42 PRIVATE human that you ALSO act as when OFF DUTY, unless they EXPRESSLY, WILLFULLY, and
- 43 KNOWINGLY CONSENT IN WRITING. If you do, you are STEALING.

44 Knowing these facts, imagine the following approach in court, which we take every time we are called to satisfy the  
45 obligations of the straw man without our EXPRESS WRITTEN CONSENT and without compensation that WE and not  
46 THEY determine:

1. Placing the phrase “Compelled agent of U.S. Inc, a federal corporation” under every signature if the duty being enforced against you is found in a civil statute.
2. When called to appear in court, demanding that everyone who addresses you identifies WHICH legal “person” they are speaking to: The PRIVATE human or the PUBLIC straw man.
3. Demanding proof on the record of the action that you:
  - 3.1. Expressly consented to occupy the office of “person”. Otherwise, involuntary servitude is occurring in violation of the Thirteenth Amendment.
  - 3.2. Had the lawful authority to consent WITHOUT:
    - 3.2.1. Taking an oath of office or
    - 3.2.2. Being the subject of a lawful election or appointment.
    - 3.2.3. Having the legal ability to alienate what the Declaration of Independence calls “inalienable rights”.
4. Submitting a “Fee schedule” documenting the cost of compelled service as the straw man if they can’t prove you consented.
5. Insisting that so long as they are receiving the “benefit” of your compelled services, they have a moral and legal obligation under YOUR franchise to comply with the franchise.
6. Submitting a bill and “Terms of Service” (franchise) with every communication with those who are enforcing an involuntary duty against you as a compelled straw man.
7. Insisting that they must obey YOUR franchise, and that they are the “BUYER” and you are the “MERCHANT” for hire by them. See U.C.C. §2-104(1), U.C.C. §2-103(1)(a).
8. Insisting that everything you pay them is a LOAN rather than a GIFT or a satisfaction of any legal obligation.
9. Insisting that absent proof that you can lawfully act as said public officer, then you are being criminally compelled to impersonate a public officer in violation of 18 U.S.C. §912.
10. Insisting that any attempt to compel you to pay them is essentially a criminal bribe to entice them to ILLEGALLY treat you as a public officer. 18 U.S.C. §211.

This approach is also consistent with the following scripture:

*“The rich rules over the poor,  
And **the borrower is servant to the lender.**”  
[Prov. 22:7, Bible, NKJV]*

Remember:

1. If everything you give any government is a LOAN rather than a GIFT, then they always work for you and you can NEVER work for them.
2. They can only govern you civilly with your consent. If you don’t consent, everything they do to you will be unjust and a tort per the Declaration of Independence.
3. Everyone starts out EQUAL. An entire government cannot have any more rights than a single human being. That’s what a government of delegated authority means. NEVER EVER consent to:
  - 3.1. Become CIVILLY unequal.
  - 3.2. Be civilly governed under civil statutory law.
  - 3.3. Waive your sovereign immunity. Instead insist that you have the SAME sovereign immunity as any and every government because we are ALL equal. If they assert their own sovereign immunity they have to recognize YOURS under the concept of equal protection and equal treatment.
4. Any attempt to penalize you or take away your property requires that all of the affected property had to be donated VOLUNTARILY and EXPRESSLY to a public use and a public purpose before it can become the subject of such a penalty. The right of property means that you have a right to deny any and every other person, including GOVERNMENTS, the right to use, benefit, or profit from your property. If they can take away something you didn’t hurt someone with, they have the burden of proving that it belonged to them and that you gave it to them BEFORE they can take it. All property is presumed to be EXCLUSIVELY PRIVATE until the government meets the burden of proof that you consented to donate it to a public use, public purpose, and/or public office.

Below is a sample from our Tax Form Attachment, Form #04.201, showing how we implement the approach documented in this section:

*This form and all attachments shall NOT be construed as a consent or acceptance of any proposed government “benefit”, any proposed relationship, or any civil status under any government law per U.C.C. §2-206. It instead shall constitute a COUNTER-OFFER and a SUBSTITUTE relationship that nullifies and renders unenforceable*

1 the original government OFFER and ANY commercial, contractual, or civil relationship OTHER than the one  
2 described herein between the Submitter and the Recipient. See U.C.C. §2-209. The definitions found in section  
3 4 shall serve as a SUBSTITUTE for any and all STATUTORY definitions in the original government offer that  
4 might otherwise apply. Parties stipulate that the ONLY "Merchant" (per U.C.C. §2-104(1)) in their relationship  
5 is the Submitter of this form and that the government or its agents and assigns is the "Buyer" per U.C.C. §2-  
6 103(1)(a).

7 Pursuant to U.C.C. §1-202, this submission gives REASONABLE NOTICE and conveys FULL KNOWLEDGE to  
8 the Recipient of all the terms and conditions exclusively governing their commercial relationship and shall be  
9 the ONLY and exclusive method and remedy by which their relationship shall be legally governed. Ownership  
10 by the Submitter of him/her self and his/her PRIVATE property implies the right to exclude ALL others from using  
11 or benefitting from the use of his/her exclusively owned property. All property held in the name of the Submitter  
12 is, always has been, and always will be stipulated by all parties to this agreement and stipulation as: 1. Presumed  
13 EXCLUSIVELY PRIVATE until PROVEN WITH EVIDENCE to be EXPRESSLY and KNOWINGLY and  
14 VOLUNTARILY (absent duress) donated to a PUBLIC use IN WRITING; 2. ABSOLUTE, UNQUALIFIED, and  
15 PRIVATE; 3. Not consensually shared in any way with any government or pretended DE FACTO government.  
16 Any other commercial use of any submission to any government or any property of the Submitter shall be  
17 stipulated by all parties concerned and by any and every court as eminent domain, THEFT, an unconstitutional  
18 taking in violation of the Fifth Amendment, and a violation of due process of law.  
19 [Tax Form Attachment, Form #04.201]

20 The above approach, in fact, was that taken by one of our members when the corrupt de facto "U.S. Inc" federal corporation  
21 unsuccessfully attempted to enjoin our ministry from publishing the truth about its misdeeds and violations of law and it  
22 worked beautifully.

### 23 19.3 Proving consent that creates the "straw man" in court

24 The terms "public right" as used in the preceding section and "privilege" are synonymous. You become eligible to partake  
25 of the "privilege" or "public right" by consenting to the franchise agreement. Examples of how that consent is procured  
26 include, but are not limited to, the following:

- 27 1. Filling out a government application. Such an "application" really constitutes "begging" for government benefits. You  
28 are a beggar and a vagabond who can't govern and support himself so you are asking the government to subsidize your  
29 idleness. See:

<p><i>The Government "Benefits" Scam</i>, Form #05.040 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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- 30 2. Filling out an SSA Form SS-5, Application for a Social Security Card.  
31 3. Applying for government employment.  
32 4. Tax returns:  
33 4.1. Signing an IRS Form 1040 tax return. Article 1, Section 8, Clauses 1 and 3 of the United States Constitution  
34 delegates ONLY to Congress the authority to "lay and collect", meaning "assess" taxes. That power cannot be  
35 delegated to any other branch of the government, and certainly not to the Executive Branch. The courts recognize  
36 tax returns as an assessment, which makes the filer into a "public officer" within the Legislative Branch of the  
37 government and therefore a "straw man" and a franchisee.  
38 4.2. Taking deductions on the return. Everything that goes on such a "return" is earnings connected with the "trade or  
39 business" franchise. 26 U.S.C. §162 says you can only take deductions on this form if you are in fact engaged in  
40 the "trade or business" franchise. Every attempt to avoid the liabilities of the franchise by taking deductions in  
41 effect ropes you further into the franchise. Everything you take deductions against becomes private property  
42 donated to a public use to procure the benefits of a federal franchise.

43 "Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;"  
44 and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a  
45 man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it  
46 to his neighbor's injury, and that does not mean that he must use it for his  
47 neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other  
48 public "benefit"]; second, that if he devotes it to a public use, he gives to the public a right to control  
49 that use; and third, that whenever the public needs require, the public may take it upon payment of due  
50 compensation."  
51 [Budd v. People of State of New York, [143 U.S. 517](#) (1892)]



The only way out of the “trade or business” franchise is to stop the usually FALSE information return reports that connected your private “income” with the “public office” to begin with using the following. This then prevents you from ever having to file the “return” in the first place. If you don’t have “income” as defined in 26 U.S.C. §643(b), then you don’t need deductions in the first place:

Correcting Erroneous Information Returns, Form #04.001

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

5. Filling out a driver’s license application. The Vehicle Code in your state is private law that you can only become subject to with your consent. The application for any kind of “license” is evidence of consent to surrender all rights adversely impacted by making such application.
6. Filling out a marriage license application. This creates a trust relation and a franchise where the spouses become “trustees” and the government becomes the grantor and beneficiary. The “corpus” of the trust is the community property within the marriage, including the children, who are now “wards of the state” instead of the parents:

[4] In all domestic concerns each state of the Union is to be deemed an independent sovereignty. As such, it is its province and its duty to forbid interference by another state as well as by any foreign power with the status of its own citizens. Unless at least one of the spouses is a resident thereof in good faith, the courts of such sister state or of such foreign power cannot acquire jurisdiction to dissolve the marriage of those who have an established domicile in the state which resents such interference with matters which disturb its social serenity or affect the morals of its inhabitants. [5] Jurisdiction over divorce proceedings of residents of California by the courts of a sister state cannot be conferred by agreement of the litigants. [6] As protector of the morals of her people it is the duty of a court of this commonwealth to prevent the dissolution of a marriage by the decree of a court of another jurisdiction pursuant to the collusion of the spouses. If by surrendering its power it evades the performance of such duty, marriage will ultimately be considered as a formal device and its dissolution freed from legal inhibitions. [7] Not only is a divorce of California [81 Cal.App.2d. 880] residents by a court of another state void because of the plaintiff’s lack of bona fide residence in the foreign state, but it is void also for lack of the court’s jurisdiction over the State of California. [8] This state is a party to every marriage contract of its own residents as well as the guardian of their morals. Not only can the litigants by their collusion not confer jurisdiction upon Nevada courts over themselves but neither can they confer such jurisdiction over this state.

[9] It therefore follows that a judgment of divorce by a court of Nevada without first having pursuant to its own laws acquired...

[Roberts v. Roberts, 81 Cal.App.2d. 871 [Civ. No. 15818. Second Dist., Div. Two. Oct. 17, 1947]]

JUSTICE MAAG delivered the opinion of the court: This action was brought in April of 1993 by Carolyn and John West (grandparents) to obtain visitation rights with their grandson, Jacob Dean West. Jacob was born January 27, 1992. He is the biological son of Ginger West and Gregory West, Carolyn and John’s deceased son...

However, this constitutionally protected parental interest is not wholly without limit or beyond regulation. *Prince v. Commonwealth of Massachusetts*, 321 U.S. 158, 166, 88 L.Ed. 645, 64 S.Ct. 438, 442 (1944). “[T]he state has a wide range of power for limiting parental freedom and authority in things affecting the child’s welfare.” *Prince*, 321 U.S. at 167, 88 L.Ed. 645, 64 S.Ct. at 442. In fact, the entire familial relationship involves the State. When two people decide to get married, they are required to first procure a license from the State. If they have children of this marriage, they are required by the State to submit their children to certain things, such as school attendance and vaccinations. Furthermore, if at some time in the future the couple decides the marriage is not working, they must petition the State for a divorce. Marriage is a three-party contract between the man, the woman, and the State. *Linneman v. Linneman*, 1 Ill. App. 2d 48, 50, 116 N.E.2d. 182, 183 (1953), citing *Van Koten v. Van Koten*, 323 Ill. 323, 326, 154 N.E. 146 (1926). The State represents the public interest in the institution of marriage. Linneman, 1 Ill. App. 2d at 50, 116 N.E.2d. at 183. This public interest is what allows the State to intervene in certain situations to protect the interests of members of the family. The State is like a silent partner in the family who is not active in the everyday running of the family but becomes active and exercises its power and authority only when necessary to protect some important interest of family life. Taking all of this into consideration, the question no longer is whether the State has an interest or place in disputes such as the one at bar, but it becomes a question of timing and necessity. Has the State intervened too early or perhaps intervened where no intervention was warranted? This question then directs our discussion to an analysis of the provision of the Act that allows the challenged State intervention (750 ILCS 5/607(b) (West 1996)). [West v. West, 689 N.E.2d. 1215 (1998)]

It is important to know how our property becomes connected with the franchise because all disputes in court relating to the “straw man” will relate to this property. In fact:

1. All rights are property.
2. Anything that conveys rights is property.
3. Contracts convey rights, and therefore are “property”.

4. All franchises are contracts and therefore are “property”.

*American Jurisprudence Legal Encyclopedia 2d  
Franchises, §2: As a Contract*

**It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and that it does in fact constitute a contract when the requisite element of a consideration is present.**<sup>119</sup> Conversely, a franchise granted without consideration is not a contract binding upon the state.<sup>120</sup> It is generally considered that the obligation resting upon the grantee to comply with the terms and conditions of the grant constitutes a sufficient consideration.<sup>121</sup> As expressed by some authorities, the benefit to the community may constitute the sole consideration for the grant of a franchise by a state.<sup>122</sup>

**A contract thus created has the same status as any other contract recognized by the law;**<sup>123</sup> it is binding mutually upon the grantor and the grantee and is enforceable according to its terms and tenor,<sup>124</sup> and is entitled to be protected from impairment by legislative action under the provision of the state and federal constitutions prohibiting the passage of any law by which the obligation of existing contracts shall be impaired or lessened.<sup>125</sup> The well-established rule as to franchises is that where a municipal corporation, acting within its powers, enacts an ordinance conferring rights and privileges on a person or corporation, and the grantee accepts the ordinance and expends money in availing itself of the rights and privileges so conferred, a contract is thereby created which, in the absence of a reserved power to amend or repeal the ordinance, cannot be impaired by a subsequent municipal enactment.<sup>126</sup> Certain limitations upon this general rule, and particular applications thereof, are discussed in the following section.

<sup>119</sup> Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880; Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Baker v. Montana Petroleum Co. 99 Mont. 465, 44P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co., 157 S.C. 1, 153 S.E. 537; Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353.

<sup>120</sup> Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

<sup>121</sup> Central Transp. Co. v. Pullman's Palace Car Co. 139 U.S. 24, 35 L.Ed. 55, 11 S.Ct. 478; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

<sup>122</sup> Dartmouth College v. Woodward, supra; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

<sup>123</sup> Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13.

<sup>124</sup> Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Louisville v. Cumberland Tel. & Tel. Co., 224 U.S. 649, 56 L.Ed. 934, 32 S.Ct. 572; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; East Ohio Gas Co. v. Akron, 81 Ohio.St. 33, 90 N.E. 40.

<sup>125</sup> Ohio Pub. Serv. Co. v. Ohio, 274 U.S. 12, 71 L.Ed. 898, 47 S.Ct. 480; Northern Ohio Traction & Light Co. v. Ohio, 245 U.S. 574, 62 L.Ed. 481, 38 S.Ct. 196; Cincinnati v. Cincinnati & H. Traction Co., 245 U.S. 446, 62 L.Ed. 389, 38 S.Ct. 153; Kansas Gas & E. Co. v. Independence (CA10), 79 F.2d. 32, 638, 100 A.L.R. 1479; State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala. 388, 64 So. 23; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Chicago v. Chicago Union Traction Co., 199 Ill. 259, 65 N.E. 243; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; State ex rel. Shaver v. Iowa Tel. Co., 175 Iowa 607, 154 N.W. 678; Dayton v. South Covington & C. Street R. Co., 177 Ky. 202, 197 S.W. 670; Shreveport Traction Co. v. Shreveport, 122 La. 1, 47 So 40; Benton Harbor v. Michigan Fuel & Light Co., 250 Mich. 614, 231 N.W. 52, 71 A.L.R. 114; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Quinby v. Public Serv. Com. 223 N.Y. 244, 119 N.E. 433, 3 A.L.R. 685; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696; Providence Gas Co. v. Thurber, 2 R.I. 15; Cumberland Tel. & Tel. Co. v. United Electric R. Co. 93 Tenn 492, 29 S.W. 104; Salt Lake City v. Utah Light & Traction Co., 52 Utah. 210, 173 P. 556, 3 A.L.R. 715; State v. Gibbs, 82 Vt. 526, 74 A. 229; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353; Allen v. Forrest, 8 Wash. 700, 36 P. 971; Clarksburg Electric Light Co. v. Clarksburg, 47 W.Va. 739, 35 S.E. 994, error dismd (US) 46 L.Ed. 1267, 22 S.Ct. 942; Wright v. Milwaukee Electric R. & Light Co., 95 Wis. 29, 69 N.W. 791.

<sup>126</sup> New York Electric Lines Co. v. Empire City Subway Co., 235 U.S. 179, 59 L.Ed. 184, 35 S.Ct. 72; Boise Artesian Hot & Cold Water Co. v. Boise City, 230 U.S. 84, 57 L.Ed. 1400, 33 S.Ct. 997; Owensboro v. Cumberland Tel. & Tel. Co. 230 U.S. 58, 57 L.Ed. 1389, 33 S.Ct. 988; Omaha Water Co. v. Omaha (CA8), 147 F. 1, app dismd 207 U.S. 584, 52 L.Ed. 352, 28 S.Ct. 262; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Washington v. Atlantic Coast Line R. Co., 136 Ga. 638, 71 S.E. 1066; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; Michigan Tel. Co. v. St. Joseph, 121 Mich. 502, 80 N.W. 383; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Backus v. Lebanon, 11 N.H. 19; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Elliott v. Eugene, 135 Or. 108, 294 P. 358; Milwaukee Electric R. & Light Co. v. Railroad Com., 153 Wis. 592, 142 N.W. 491, affd 238 U.S. 174, 59 L.Ed. 1254, 35 S.Ct. 820.

The equivalent of a municipal grant or franchise may result from the acceptance of an offer contained in a state statute<sup>127</sup> or in the constitution of the state.<sup>128</sup>  
[American Jurisprudence 2d, Franchises, §2: As a Contract (1999)]

5. Any of your property that you connect to the franchise becomes “property” of the franchise itself. That donation process occurs by attaching the franchise license number, which is the Social Security Number or Taxpayer Identification Number, to your private property. All property so associated becomes “private property donated to a public use to procure the benefits of a government franchise”.

*“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit; second, that if he devotes it to a public use, he gives to the public a right to control that USE; and third, that whenever the public needs require, the public may take it upon payment of due compensation.***  
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

6. A franchise with the government makes all property connected with the government into “public property” controlled by the “public office” instead of the private person who formerly owned it.

#### **19.4 Franchise (property) courts**

If any dispute arises under the franchise agreement, the franchise agreement normally specifies that the dispute must be heard in what we call a “property court”. For instance, all federal district and circuit courts are “property” courts established pursuant to Article 4, Section 3, Clause 2 of the United States Constitution, which states:

*United States Constitution  
Article 4, Section 3, Clause 2*

*The Congress shall have Power to dispose of and **make all needful Rules and Regulations respecting the Territory or other Property** belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.*

Federal district and circuit courts are NOT Article III constitutional courts, but simply property courts. This fact is exhaustively proven in the following book:

[What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012  
<http://sedm.org/Forms/FormIndex.htm>

For an example of why federal district and circuit courts are Article IV courts, we need to look no further than the federal judge’s oath. The judge oath is prescribed in [28 U.S.C. §453](#) and [5 U.S.C. §3331](#) and all federal judges take the same oath. The oath that all judges take is a combination of these two code sections and reads as follows:

*“I, \_\_\_\_\_, do solemnly swear and affirm that I will administer justice **without regard to persons** and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all of the duties incumbent upon me as \_\_\_\_\_ under the Constitution and laws of the United States, and that I will support and defend the Constitution of the United States against all enemies foreign and domestic, that I will bear true faith and allegiance to the same, and that I take this obligation freely without any mental reservation or purpose of evasion, and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God.”*

The federal judge oath says that they will “administer justice without regard to persons”. If they don’t “regard persons”, then they can’t care about the Constitutional rights of such “persons”. Practical experience litigating in federal court has taught

<sup>127</sup> The grant resulting from the acceptance, by the establishment of a plant devoted to the prescribed public use, of the state’s offer to permit persons or corporations duly incorporated for the purpose “in any city where there are no public works owned and controlled by the municipality for supplying the same with water or artificial light,” to lay pipes in the city streets for the purpose specified, constitutes a contract and vests in the accepting individual or corporation a property right protected by the Federal Constitution against impairment. Russell v. Sebastian, 233 U.S. 195, 58 L.Ed. 912, 34 S Ct 517.

<sup>128</sup> Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S Ct 571.

us that in fact, these “franchise courts” that administer federal franchises don’t give a DAMN about your rights as a “person” under the USA Constitution. Those participating in federal franchises, in fact, don’t have any rights, but only statutorily granted privileges or “public rights”.

It is VERY important that even property courts such as federal district and circuit courts cannot proceed without your consent:

1. They are officiating over a franchise and all franchises are property.
2. The ONLY way that a specific franchise agreement could lawfully become “property” in the first place is through a legally enforceable contract or agreement you expressly or impliedly consented to, usually in writing.
  - 2.1. Rights are **not** conveyed to the government **without** express or implied consent.
  - 2.2. Without proof on the record of the proceeding that you VOLUNTARILY surrendered an interest in private property, title to the property is PRESUMED to be EXCLUSIVELY PRIVATE and therefore BEYOND the CIVIL control of the government.
3. The public office being exercised UNDER the franchise agreement MUST have been LAWFULLY created AND LAWFULLY exercised. This means the party enforcing the franchise against you has the burden of proving ON THE RECORD with WRITTEN evidence of the following. Failure to introduce such evidence results in the commission of the crime of impersonating a public office in violation of 18 U.S.C. §912 by the judge and the government prosecutor.
  - 3.1. You were either lawfully appointed or elected to said PUBLIC office.
  - 3.2. You are exercising said office in the ONLY place expressly authorized, which is the District of Columbia pursuant to 4 U.S.C. §72.
  - 3.3. You occupied said office BEFORE signing up for the franchise. Government cannot offer “benefits” to or pay PUBLIC FUNDS to PRIVATE parties and no franchise agreement we have ever read EXPRESSLY authorizes the creation of any NEW public offices by simply applying for the franchise or filling out a tax form.
4. In any litigation involving a franchise, the first step in the litigation must include proving you are:
  - 4.1. Domiciled within the EXCLUSIVE jurisdiction of the court in question and therefore subject to the CIVIL laws of that jurisdiction under Federal Rule of Civil Procedure 17(b)...AND
  - 4.2. Subject to the civil franchise agreement. This is proven by introducing a document evidencing EXPRESS WRITTEN CONSENT to the franchise agreement. In a tax case, for instance, the court would need to show that you are a franchisee called a “taxpayer” as legally defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313.
5. The court cannot lawfully officiate over any dispute until you consent to their jurisdiction by making an “appearance” in the matter, which is legally defined as consenting to the jurisdiction of the court:

**appearance.** *A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The **voluntary submission to a court's jurisdiction.***

*In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his behalf. See e.g., Fed.R.Crim.P. 43.*

*An appearance may be either **general or special**: the former is a simple and unqualified or unrestricted submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court. *Insurance Co. of North America v. Kumin*, 175 Neb. 260, 121 N.W.2d. 372, 375, 376. [Black's Law Dictionary, Sixth Edition, p. 97]*

The party seeking to enforce a right under a franchise agreement in a court of law therefore has the burden of proving that you as the defendant or respondent did one or more of the following:

1. Expressly consented to the franchise agreement in writing at some point.
2. Never denied that you were engaged in the franchise.
3. Described yourself as a “franchisee” such as a “taxpayer”.
4. Are in possession, use, or control of the franchise license number called a Social Security Number or Taxpayer Identification Number.
5. Waived sovereign immunity under the Foreign Sovereign Immunities Act by either:
  - 5.1. Engaging in any of the activities described in 28 U.S.C. §1605 OR . . .
  - 5.2. By declaring yourself to be a “citizen” under the law of the foreign sovereign pursuant to 28 U.S.C. §1603(b)(3).



6. Availed yourself of the “benefits” of the franchise by accepting payments in connection with it.

CALIFORNIA CIVIL CODE  
DIVISION 3. OBLIGATIONS  
PART 2. CONTRACTS  
CHAPTER 3. CONSENT  
[Section 1589](#)

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

Absent one or more of the above, you are presumed innocent until proven guilty, which means you are not a franchisee such as a “taxpayer” and cannot lawfully become the target of enforcement by the court.

**The presumption of innocence plays a unique role in criminal proceedings.** As Chief Justice Burger explained in his opinion for the Court in *Estelle v. Williams*, [425 U.S. 501](#) (1976): [507 U.S. 284]:

**The presumption of innocence, although not articulated in the Constitution, is a basic component of a fair trial under our system of criminal justice.** Long ago this Court stated:

*The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic and elementary, and its enforcement lies at the foundation of the administration of our criminal law. Coffin v. United States, 156 U.S. 432, 453 (1895).*

*To implement the presumption, courts must be alert to factors that may undermine the fairness of the factfinding process. In the administration of criminal justice, courts must carefully guard against dilution of the principle that guilt is to be established by probative evidence and beyond a reasonable doubt. In re Winship, [397 U.S. 358, 364](#) (1970). [425 U.S. 501, 504]  
[*Delo v. Lashely*, 507 U.S. 272 (1993)]*

## 19.5 Proceedings against “straw man” are “in rem”

Any proceeding involving the enforcement of any provisions of the franchise agreement in court is always against the “res”. The “res”, in turn, is the collection of all rights that attach to the “public office” and the franchise license which creates the office:

***Res.*** Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By “res,” according to the modern civilians, is meant everything that may form an object of rights, in opposition to “persona,” which is regarded as a subject of rights. “Res,” therefore, in its general meaning, comprises actions of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.

***Res is everything that may form an object of rights and includes an object, subject-matter or status.*** In *re Riggle’s Will*, 11 A.D.2d 51, 205 N.Y.S.2d 19, 21, 22. **The term is particularly applied to an object, subject-matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings are taken.** Thus, in a prize case, the captured vessel is “the res”; and proceedings of this character are said to be in rem. (See *In personam; In Rem.*) “Res” may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled “In re \_\_\_\_\_”  
[*Black’s Law Dictionary, Sixth Edition, pp. 1304-1306*]

In law, any proceeding that is against a “res” or “license” is called “in rem”.

*In rem.* A technical term used to designate proceedings or actions instituted against the thing, in contradistinction to personal actions, which are said to be in personam.

“In rem” proceedings encompass any action brought against person in which essential purpose of suit is to determine title to or to affect interest in specific property located within territory over which court has jurisdiction. *ReMine ex rel. Liley v. District Court for City and County of Denver, Colo.*, 709 P.2d 1379, 1382. It is true that, in a strict sense, a proceeding in rem is one taken directly against property, and has for its object the disposition of property, without reference to title of individual claimants; but, in a larger and more general sense, the terms are applied to actions between parties, where the direct object is to reach and dispose of property owned by them, or of some interest therein. Such are cases commenced by attachment against the property of debtors, or instituted to partition real estate, foreclose a mortgage, or enforce a lien. *Pennoyer v. Neff*, 95 U.S.



714, 24 L.Ed. 565. In the strict sense of the term, a proceeding “in rem” is one which is taken directly against property or one which is brought to enforce a right in the thing itself.

Actions in which the court is required to have control of the thing or object and which an adjudication is made as to the object which binds the whole world and not simply the interests of the parties to the proceeding. *Flesch v. Circle City Excavating & Rental Corp.*, 137 Ind.App. 695, 210 N.E.2d. 865.

See also *in personam*; *In rem jurisdiction*; *Quasi in rem jurisdiction*.  
[*Black's Law Dictionary*, Sixth Edition, p. 793]

An example of an “in rem” proceeding involving a franchise would be an action for a divorce, which is an action to extinguish the “res” or marriage “license”.

**It is universally conceded that a divorce proceeding, in so far as it affects the status of the parties, is an action in rem. 19 Cor. Jur. 22, § 24; 3 Freeman on Judgments (5th Ed.) 3152. It is usually said that the ‘marriage status’ is the res.** Both parties to the marriage, and the state of the residence of each party to the marriage, has an interest in the marriage status. In order that any court may obtain jurisdiction over an action for divorce that court must in some way get jurisdiction over the res (the marriage status). The early cases assumed that such jurisdiction was obtained when the petitioning party was properly domiciled in the jurisdiction. *Ditson v. Ditson*, 4 R.I. 87, is the leading case so holding; see, also, *Andrews v. Andrews*, 188 U.S. 14, 23 S.Ct. 237, 47 L.Ed. 366. Until 1905 the overwhelming weight of authority was to the effect that, if the petitioning party was domiciled in good faith in any state, that state could render a divorce decree on constructive service valid not only in the state of its rendition, but which would be recognized everywhere. In *Atherton v. Atherton*, 181 U.S. 155, 21 S.Ct. 544, 45 L.Ed. 794, the United States Supreme Court apparently recognized that doctrine. In that case the parties were living together and domiciled in Kentucky. That state was the last state where the parties lived together as husband and wife. The wife left the husband and came to and became domiciled in New York. She brought an action for divorce in New York, her husband defending on the ground that he had secured a divorce in Kentucky on constructive service. New York refused to recognize the validity of the Kentucky decree, on the ground that Kentucky could not in such an action affect the status of a citizen of New York. The United States Supreme Court reversed the New York decisions (82 Hun, 179, 31 N.Y. S. 977; *Id.* 155 N.Y. 129, 49 N.E. 933, 40 L. R. A. 291, 63 Am. St. Rep. 650) and \*33 held that the Kentucky decree was entitled to full faith and credit even though the wife was not served with process and not appear in the Kentucky action, and even though at the time the decree was rendered the wife was a resident of and domiciled in New York. In so holding, however, the court pointed out that the reason the Kentucky decree was entitled to full faith and credit was because Kentucky had jurisdiction over the marriage status by virtue of the fact that that state was the matrimonial domicile, i. e., the last place the parties lived together as husband and wife. Then in 1905, the United States Supreme Court decided the *Haddock Case*, supra. Here the parties were married and domiciled in the state of New York. The husband, without cause, abandoned his wife and went to and acquired a domicile in Connecticut. Thereafter the husband secured in Connecticut a divorce on constructive service. Several years later the wife sued for divorce in New York, and secured personal service on the husband. The husband set up as a defense the Connecticut decree. New York refused to recognize it. The Supreme Court of the United States held that although the Connecticut decree was probably good in that state, it was without binding force in New York, and was not entitled to full faith and credit. The court pointed out that the matrimonial domicile of the parties was New York, and that in such a case Connecticut had no jurisdiction over the marriage status so as to affect the status of a New York resident. New York could recognize the Connecticut decree, but it could not be compelled to do so under the full faith and credit clause. The result of this decision has been to create a hopeless conflict of authority as to the status of a foreign divorce rendered against a nondomiciled defendant on constructive service. Some courts refuse to recognize foreign decrees so rendered as against their own residents. It should be noted that Pennsylvania, the state rendering the decree involved in the instant case, is a state which refuses to grant any efficacy to a foreign decree secured on constructive service against one of its own citizens, at least where Pennsylvania is the matrimonial domicile. *Colvin v. Reed*, 55 Pa. 375; *Duncan v. Duncan*, 265 Pa. 464, 109 A. 220. Other states recognize such decrees to their full extent, permitting them to be attacked solely on jurisdictional\*34 grounds. Among this latter group of states there is hopeless conflict of authority as to what constitutes a jurisdictional defect which can be collaterally attacked in a sister state. See 39 A.L.R. 603 AND 42 A.L.R. 1405, notes where the cases are exhaustively collected and commented upon.  
[*Delanoy v. Delanoy*, 216 Cal. 27, 13 P.2d. 719 (CA. 1932)]

In a tax proceeding the “res” is the Taxpayer Identification Number (TIN) and the “account” that attaches to it.

1. Applying for the number AND consensually using it WHILE you are lawfully serving in a public office makes you an “individual” and a “person” who is then “subject to the I.R.C.” because engaged in a franchise. Without applying for such a number AND ALSO occupying a public office WHILE you use it in connection with a specific transaction, you couldn’t be a statutory “individual” and therefore would not be the “person” described in 26 U.S.C. §7701(a)(1) who is subject to the code.
2. Possessing or using said number constitutes prima facie evidence that you are THE “individual” described in the I.R.C. and defined in 26 C.F.R. §1.1441-1(c)(3):

26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

**(c ) Definitions**  
**(3) Individual.**

(i) Alien individual.

*The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).*

(ii) Nonresident alien individual.

*The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.*

3. The TIN acts as the de facto “license” to engage in the franchise or “public right”.
4. Use or disclosure of the TIN is prima facie evidence that you are engaging in franchises or public rights. It’s use is only MANDATORY for persons engaged in all of the following activities described on IRS Form 1042-S Instructions, all of which are “franchises” and “public rights” that trigger the jurisdiction of the I.R.C. upon the activities

*Box 14, Recipient’s U.S. Taxpayer Identification Number (TIN)*

**You must obtain a U.S. taxpayer identification number (TIN) for:**

- Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.  
*Note.* For these recipients, exemption code 01 should be entered in box 6.
- Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign country and the United States, unless the income is an unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded; dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.
- Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.
- A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c ) or as a private foundation.
- Any *QI*.
- Any *WP* or *WT*.
- Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a “trade or business”].
- Any foreign grantor trust with five or fewer grantors.
- Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

*If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.*  
*[IRS Form 1042s Instructions, Year 2006, p. 14]*

The content of the above is also repeated in the regulations at 26 C.F.R. §301.6109-1(b).

5. The TIN is used to create and maintain the “account” in the Individual Master File (IMF) which tracks the exercise of the “public office” that is the subject of the tax.
6. The TIN is the property of the government, just like the Social Security Number.
  - 6.1. They use it to penalize you.
  - 6.2. They can’t penalize you without you consensually asking for the number to begin with on an IRS Form W-7 or W-9.

6.3. They couldn't penalize you for the use of this property if it WASN'T THEIRS. The whole notion behind property is the right to either exclude others from using it or dictating how it is used. Otherwise you could penalize them for using it against you if it was your "property".

If you want to avoid all the above presumptions being employed against you in connection with compelled use of Taxpayer Identification Numbers and Social Security Numbers, we recommend the following form be attached to ALL IRS forms you are compelled to fill out and submit:

Tax Form Attachment, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

## 19.6 Disassociating yourself from the "straw man" on the record of the proceeding

It is important to be able to meet the burden of proof that you AREN'T appearing and CAN'T lawfully appear in a court proceeding as a "public officer" or "straw man". Imagine being in front of a judge who is demanding that you plead guilty or not guilty to a tax crime if you aren't a "public officer" called a "taxpayer". In effect, he is asking you to commit the crime of impersonating a public officer in violation of 18 U.S.C. §912 by forcing you to enter a plea. Imagine how effective it can be to simply state and be able to prove that it is a crime to even enter a plea. This is very important stuff folks!

So how do we satisfy the burden of proving in court with evidence that we are NOT engaged in a "public office"? This section will give you some suggestions. The U.S. Supreme Court helped clarify how to meet the burden of proving that you aren't a "public officer" or a "straw man" when it held the following:

"One great object of the Constitution is to permit citizens to structure their private relations as they choose subject only to the constraints of statutory or decisional law. [500 U.S. 614, 620]

To implement these principles, courts must consider from time to time where the governmental sphere [e.g. "public purpose" and "public office"] ends and the private sphere begins. Although the conduct of private parties lies beyond the Constitution's scope in most instances, governmental authority may dominate an activity to such an extent that its participants must be deemed to act with the authority of the government and, as a result, be subject to constitutional constraints. This is the jurisprudence of state action, which explores the "essential dichotomy" between the private sphere and the public sphere, with all its attendant constitutional obligations. Moose Lodge, supra, at 172. "

[...]

Given that the statutory authorization for the challenges exercised in this case is clear, the remainder of our state action analysis centers around the second part of the Lugar test, whether a private litigant, in all fairness, must be deemed a government actor in the use of peremptory challenges. Although we have recognized that this aspect of the analysis is often a fact-bound inquiry, see Lugar, supra, 457 U.S. at 939, our cases disclose certain principles of general application. Our precedents establish that, in determining whether a particular action or course of conduct is governmental in character, it is relevant to examine the following:

[1] the extent to which the actor relies on governmental assistance and benefits, see Tulsa Professional Collection Services, Inc. v. Pope, 485 U.S. 478 (1988); Burton v. Wilmington Parking Authority, 365 U.S. 715 (1961);

[2] whether the actor is performing a traditional governmental function, see Terry v. Adams, 345 U.S. 461 (1953); Marsh v. Alabama, 326 U.S. 501 (1946); cf. San Francisco Arts & Athletics, Inc. v. United States Olympic [500 U.S. 614, 622] Committee, 483 U.S. 522, 544 -545 (1987);

[3] and whether the injury caused is aggravated in a unique way by the incidents of governmental authority, see Shelley v. Kraemer, 334 U.S. 1 (1948).

Based on our application of these three principles to the circumstances here, we hold that the exercise of peremptory challenges by the defendant in the District Court was pursuant to a course of state action. [Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991)]

Based on the above, you are representing the government as a public officer or employee if:

1. You are relying on governmental assistance and benefits. See Tulsa Professional Collection Services, Inc. v. Pope, [485 U.S. 478](#) (1988); Burton v. Wilmington Parking Authority, [365 U.S. 715](#) (1961). Examples:

- 1.1. Social security.
- 1.2. Medicare.
- 1.3. Unemployment insurance.
2. You are performing a traditional governmental function, see *Terry v. Adams*, [345 U.S. 461](#) (1953); *Marsh v. Alabama*, [326 U.S. 501](#) (1946); cf. *San Francisco Arts & Athletics, Inc. v. United States Olympic Committee*, [483 U.S. 522, 544 - 545](#) (1987);
3. You caused someone an injury that was aggravated by the fact that you were exercising governmental authority. See *Shelley v. Kraemer*, [334 U.S. 1](#) (1948). For instance:
  - 3.1. You were acting as a “withholding agent” as defined in 26 U.S.C. §7701(a)(16) and you did it improperly or unlawfully, you are presumed to be a “public officer” in the government.
  - 3.2. You were acting as a “taxpayer” as defined in 26 U.S.C. §7701(a)(14) and submitted a “taxpayer” form to the government, and the form contained falsehoods, then you are presumed to be a government actor. All “taxpayers” are public officers in the government engaged in the “trade or business” and “public office” franchise. See:

*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>

We also described in detail earlier in section 7.2 exactly who are “public officers” and all the legal requirements that must be met in order to lawfully occupy a public office in the government. The burden of proving you aren’t a “public officer” is therefore satisfied using the following tactics:

1. Stating under penalty of perjury in the record of the proceedings and in open court the following in the context of the proceeding. Demand that if the opposition has any proof to the contrary, that they introduce said evidence IMMEDIATELY into the record so that it can be rebutted:
  - 1.1. You are NOT any of the following:
    - 1.1.1. “public officer”
    - 1.1.2. “taxpayer” as defined in 26 U.S.C. §7701(a)(14).
    - 1.1.3. Statutory “citizen” as defined in 8 U.S.C. §1401.
    - 1.1.4. Statutory “resident” as defined in 26 U.S.C. §7701(b)(1)(A).
    - 1.1.5. “inhabitant”.
    - 1.1.6. “person” as defined in 26 U.S.C. §7701(a)(1).
    - 1.1.7. “individual” as defined in 26 C.F.R. §1.1441-1(c)(3).
  - 1.2. You are NOT engaged in a “trade or business” as defined in 26 U.S.C. §7701(a)(26).
2. If the Court argues with you about any of the above statuses:
  - 2.1. Remind them that they are PROHIBITED BY LAW from declaring your status in the context of taxes and that YOU are the ONLY one who can declare your status. See the Declaratory Judgments Act, 28 U.S.C. §2201(a).
  - 2.2. Introduce the following into the record to prove that YOU are the only one who can declare your civil status and that this declaration is your method of exercising your First Amendment protected right to either politically associate or disassociate with the “state”. See:

*Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008  
<http://sedm.org/Forms/FormIndex.htm>

3. Claim that you don’t satisfy all the legal requirements for occupying a public office described in section 9 and demanding that the government, as the moving party asserting that you do, MUST satisfy the burden of proving otherwise ON THE RECORD WITH EVIDENCE.
4. Not cite any provision from any of the following franchise agreements. All you do by citing the provisions of private contract law is prove that you are subject to it, which is a NO NO.
  - 4.1. Internal Revenue Code, Subtitle A “trade or business” franchise agreement. Don’t claim the benefits or protections of any provision of the I.R.C. franchise agreement, because all you do by attempting this is admit that you are a “taxpayer” who is subject to it! For instance, here is a provision you WOULDN’T want to cite:

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7433](#)  
[§ 7433. Civil damages for certain unauthorized collection actions](#)

(a) In general

*If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the Internal Revenue Service recklessly or intentionally, or by reason of negligence, disregards any provision of this title, or any regulation promulgated under this title, such taxpayer may bring a civil action for damages against the United States in a district court of the United States. Except as provided in section 7432, such civil action shall be the exclusive remedy for recovering damages resulting from such actions.*

4.2. Social Security Act, Title 42, Chapter 7.

4.3. The motor vehicle code in your state.

5. Invoke the common law and the Constitution or state law as your only defense. Almost all statutory civil statutory law passed by the feds is law for the government and those domiciled on federal territory and not you, as a private person domiciled outside of federal territory. See:

*Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

6. Don't identify yourself as a franchisee called a "taxpayer", "citizen", "resident", or "inhabitant" either in your administrative or legal paperwork or your speech. Instead you attach the following:

*Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001  
<http://sedm.org/Forms/FormIndex.htm>

7. Contradict anyone who calls you a franchisee called a "taxpayer", "benefit recipient", "citizen", "resident", or "inhabitant", or even "defendant".

8. Don't file your case in a legislative franchise court such as U.S. Tax Court. 26 U.S.C. §7441 indicates that this court is an Article I, legislative franchise court, meaning an administrative agency, within the legislative and not judicial department. Tax Court Rule 13(a) says the court is ONLY available to "taxpayer". Instead, you must file your case in a state court under the common law directly against the offending agent who did the assessment. See:

*The Tax Court Scam*, Form #05.039  
<http://sedm.org/Forms/FormIndex.htm>

9. Provide proof that you withdrew from Social Security. See:

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

10. Provide proof that you aren't eligible and never have been eligible for Social Security. See:

*Why You Aren't Eligible for Social Security*, Form #06.001  
<http://sedm.org/Forms/FormIndex.htm>

11. Provide proof that you aren't eligible and never have been eligible for a Taxpayer Identification Number. See:

*Why It is Illegal for Me to Request or Use a Statutory Taxpayer Identification Number*, Form #04.205  
<http://sedm.org/Forms/FormIndex.htm>

12. Show them all the responses you provided to government correspondence in which you lined out the number and said it was "WRONG".

13. Point out that what the government calls "benefits" really don't amount to ANYTHING.

*"... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at any time."*

[*United States Railroad Retirement Board v. Fritz*, 449 U.S. 166 (1980)]

*"We must conclude that a person covered by the Act has not such a right in benefit payments... This is not to say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional restraint."*

[*Flemming v. Nestor*, 363 U.S. 603 (1960)]

13.1. You have no legally enforceable right to ANYTHING in a real, constitutional court.

13.2. They could entirely eliminate it at any time without any liability.

13.3. The franchise agreement, which is a contract, is therefore unenforceable because it lacks the most important element, which is REAL consideration.

For details on the above, see:

*The Government "Benefits" Scam*, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

14. Insist that it is a crime to impersonate a public officer in criminal violation of 18 U.S.C. §912 and that it would be a crime to even participate in any tax proceeding as a "taxpayer" because of this. The reasons include:

14.1. 4 U.S.C. §72 says all public offices MUST be exercised ONLY in the District of Columbia.

14.2. There is no definition of "State" or "United States" within the I.R.C. that expressly includes any state of the Union.

Therefore, they are purposefully excluded by implication:

*"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]

*"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*  
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

14.3. The only remaining internal revenue district within which the I.R.S. can enforce as required by 26 U.S.C. §7601 is the District of Columbia pursuant to Treasury Order 150-02. There are not internal revenue districts within any state of the Union.

15. Demonstrate to them that they have NO LAWFUL AUTHORITY to either establish or exercise a "public office" within the boundaries of a state of the Union. See section 8 of the following:

Federal Jurisdiction, Form #05.018  
<http://sedm.org/Forms/FormIndex.htm>

16. Prevent abuse of presumptions and "words of art" to connect you to all franchises and offices by attaching the following to your initial complaint or response:

Rules of Presumption and Statutory Interpretation, Litigation Tool #10.003  
<http://sedm.org/Litigation/LitIndex.htm>

17. Rebut all evidence that might connect you to any federal franchise, such as:  
17.1. Identifying numbers.  
17.2. Information returns, such as IRS Forms W-2, 1042-S, 1098, and 1099.  
17.3. Government "benefits" applications filed by others.

If you don't do as many of the above as you can, then the courts will prejudicially and usually unconstitutionally presume all the following about you:

1. You fit one of the following two categories under Federal Rule of Civil Procedure 17(b):
  - 1.1. You maintain a domicile on federal territory within the district. . .OR
  - 1.2. You are engaged in federal franchises and therefore acting in the capacity of the "Public Officer" mentioned in Federal Rule of Civil Procedure 17(d).
2. You are a "public officer" within the government.
3. You are partaking of a "public right" and statutory "privilege".
4. You are not protected by the constitution, but only have such "public rights" as Congress confers by statute.
5. You consented to participate in the franchise because you didn't indicate duress or rebut the evidence connecting you to the franchise.

If you would like more resources on how to litigate successfully as a sovereign, a non-resident non-person, and a "transient foreigner" who does not participate in government franchises, see:

Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002  
<http://sedm.org/Litigation/LitIndex.htm>

## **19.7 Effect of representing the "straw man" on your standing**

The most important effect of partaking in a franchise or public right upon your standing in federal court is that you are effectively signing a blank check because:

1. The government grantor of the franchise can change the terms of the franchise agreement at any time without notice to you.

2. The franchise agreement often determines choice of law and frequently even dictates the forum in which disputes must be litigated. The Internal Revenue Code, Subtitle A franchise agreement for franchisees called “taxpayers”, for instance, says that the forum that disputes are litigated under is the District of Columbia. See 26 U.S.C. §§7701(a)(39) and 7408(d).

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

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(39) Persons residing outside United States

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident **shall be treated as residing in the District of Columbia for purposes of any provision of this title** relating to—

(A) jurisdiction of courts, or

(B) enforcement of summons

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)  
[§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions](#)

(d) Citizens and residents outside the United States

If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident **shall be treated for purposes of this section as residing in the District of Columbia.**

3. Through the franchise agreement, you can even sign away ALL your rights to have ANY remedy in ANY court of law.

**"These general rules are well settled: (1) That the United States, when it creates rights in individuals against itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through the courts. [United States ex rel. Dunlap v. Black](#), 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; [Ex parte Atocha](#), 17 Wall. 439, 21 L.Ed. 696; [Gordon v. United States](#), 7 Wall. 188, 195, 19 L.Ed. 35; [De Groot v. United States](#), 5 Wall. 419, 431, 433, 18 L.Ed. 700; [Comegys v. Vasse](#), 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. [Wilder Manufacturing Co. v. Corn Products Co.](#), 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118; [Arnson v. Murphy](#), 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; [Barnet v. National Bank](#), 98 U.S. 555, 558, 25 L.Ed. 212; [Farmers' & Mechanics' National Bank v. Dearing](#), 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly upon the construction of the act. See [Medbury v. United States](#), 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; [Parish v. MacVeagh](#), 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; [McLean v. United States](#), 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; [United States v. Laughlin](#) (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919. But here Congress has provided: [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]**

The list above is the reason why both the Founding Fathers and the Bible say you MUST avoid franchises at all costs:

**"Take heed to yourself, lest you make a covenant [contract or franchise] with the inhabitants of the land where you are going, lest it be a snare in your midst. But you shall destroy their altars, break their sacred pillars, and cut down their wooden images (for you shall worship no other god, for the LORD, whose name is Jealous, is a jealous God), lest you make a covenant [engage in a franchise, contract, or agreement] with the inhabitants of the land, and they play the harlot with their gods [pagan government judges and rulers] and make sacrifice [YOU and your RIGHTS!] to their gods, and one of them invites you and you eat of his sacrifice, and you take of his daughters for your sons, and his daughters play the harlot with their gods and make your sons play the harlot with their gods. "**  
[Exodus 34:12-16, Bible, NKJV]

The “gods” referred to above are the “*parens patriae*” that you nominate to be your ruler whenever you sign up for a franchise or government “benefit”.

1 “The more you want [privileges], the more the world can hurt you.”  
2 [Confucius]

3 “The proposition is that the United States, as the grantor of the franchises of the company, the author of its  
4 charter, and the donor of lands, rights, and privileges of immense value, and as parens patriae, is a trustee,  
5 invested with power to enforce the proper use of the property and franchises granted for the benefit of the  
6 public.”  
7 [U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)]  
8

9 PARENS PATRIAE. Father of his country; parent of the country. In England, the king. In the United States, the  
10 state, as a sovereign referring to the sovereign power of guardianship over persons under disability; In re  
11 Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; such as minors, and insane and incompetent  
12 persons; McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925.  
13 [Black’s Law Dictionary, Fourth Edition, p. 1269]

14 Here is what the Founding Fathers also said about avoiding participation in government franchises, which are all contracts:

15 “My ardent desire is, and my aim has been...to comply strictly with all our engagements foreign and domestic;  
16 but to keep the United States free from political connections with every other Country. To see that they may be  
17 independent of all, and under the influence of none. In a word, I want an American character, that the powers  
18 of Europe may be convinced we act for ourselves and not for others [as contractors, franchisees, or “public  
19 officers”]; this, in my judgment, is the only way to be respected abroad and happy at home.”  
20 [George Washington, (letter to Patrick Henry, 9 October 1775);  
21 Reference: The Writings of George Washington, Fitzpatrick, ed., vol. 34 (335)]

22 “About to enter, fellow citizens, on the exercise of duties which comprehend everything dear and valuable to you,  
23 it is proper that you should understand what I deem the essential principles of our government, and consequently  
24 those which ought to shape its administration. I will compress them within the narrowest compass they will bear,  
25 stating the general principle, but not all its limitations. Equal and exact justice to all men, of whatever state or  
26 persuasion, religious or political; peace, commerce, and honest friendship with all nations – entangling  
27 alliances [contracts, treaties, franchises] with none;”  
28 [Thomas Jefferson, First Inaugural Address, March 4, 1801]

## 29 **19.8 Effect of franchises on Constitutional Requirement for “due process of law”: NONE** 30 **REQUIRED**

31 Due process of law is defined as follows:

32 **Due process of law.** Law in its regular course of administration through courts of justice. Due process of law  
33 in each particular case means such an exercise of the powers of the government as the settled maxims of law  
34 permit and sanction, and under such safeguards for the protection of individual rights as those maxims  
35 prescribe for the class of cases to which the one in question belongs. A course of legal proceedings according  
36 to those rules and principles which have been established in our systems of jurisprudence for the enforcement  
37 and protection of private rights. To give such proceedings any validity, there must be a tribunal competent by  
38 its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that  
39 involves merely a determination of the personal liability of the defendant, he must be brought within its  
40 jurisdiction by service of process within the state, or his voluntary appearance. *Pennoy v. Neff*, 95 U.S. 714,  
41 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before the tribunal  
42 which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be  
43 heard, by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears  
44 on the question of right in the matter involved. If any question of fact or liability be conclusively be presumed  
45 [rather than proven] against him, this is not due process of law.

46 An orderly proceeding wherein a person with notice, actual or constructive, and has an opportunity to be heard  
47 and to enforce and protect his rights before a court having the power to hear and determine the case. *Kazubowski*  
48 *v. Kazubowski*, 45 Ill.2d. 405, 259 N.E.2d. 282, 290. Phrase means that no person shall be deprived of life,  
49 liberty, property or of any right granted him by statute, unless matter involved first shall have been adjudicated  
50 against him upon trial conducted according to established rules regulating judicial proceedings, and it forbids  
51 condemnation without a hearing. *Pettit v. Penn*, LaApp., 180 So.2d. 66, 69. The concept of “due process of law”  
52 as it is embodied in the Fifth Amendment demands that a law shall not be unreasonable, arbitrary, or capricious  
53 and that the means selected shall have a reasonable and substantial relation to the object being sought. *U.S. v.*  
54 *Smith*, D.C.Iowa, 249 F.Supp. 515, 516. Fundamental requisite of “due process of law” is the opportunity to be  
55 heard, to be aware that a hearing is pending, to make an informed choice whether to acquiesce or contest, and to  
56 assert before the appropriate decision-making body the reasons for such choice. *Trinity Episcopal Corp. v.*  
57 *Romney*, D.C.N.Y., 387 F.Supp. 1044, 1084. Aside from all else, “due process” means fundamental fairness and  
58 substantial justice. *Vaughn v. State*, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883.

**Embodied in the due process concept are the basic rights of a defendant in criminal proceedings and the requisites for a fair trial.** These rights and requirements have been expanded by Supreme Court decisions and include, timely notice of a hearing or trial which informs the accused of the charges against him or her; the opportunity to confront accusers and to present evidence on one's own behalf before an impartial jury or judge; the presumption of innocence under which **guilt must be proven by legally obtained evidence** and the verdict must be supported by the evidence presented; rights at the earliest stage of the criminal process; and the guarantee that an individual will not be tried more than once for the same offence (double jeopardy). [Black's Law Dictionary, Sixth Edition, p. 500]

As indicated above, the purpose of due process of law is:

1. To protect rights identified within but not granted by the Constitution of the United States.

**"The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the latter are founded upon the former; and the great end and object of them must be to secure and support the rights of individuals, or else vain is government."**  
[Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793)]

2. To protect **private rights** but not public rights. Those engaged in any of the following are not exercising private rights, but public rights:

- 2.1. Government franchises.

**Government Instituted Slavery Using Franchises**, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

- 2.2. Government "benefits". See:

**The Government "Benefits" Scam**, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

- 2.3. Public office.

- 2.4. "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office".

- 2.5. Licensed activities, which are franchises.

3. To prevent litigants before a court of being deprived of their property by the court or their opponent without just compensation. In law, all rights are property and any deprivation of rights without consideration is a deprivation of property in violation of the Fifth Amendment takings clause. Those who violate due process essentially are STEALING from their opponent.

**"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public "benefit"]; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation."**

[Budd v. People of State of New York, [143 U.S. 517](#) (1892)]

4. Prevent presumptions, and especially conclusive presumptions, that may injure the rights of the litigants by insisting that only physical evidence with foundational testimony may form the basis for any inferences by the court or the jury.

**"If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law."**

[Black's Law Dictionary, Sixth Edition, p. 500]

(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]

[[Federal Civil Trials and Evidence, Rutter Group, 2006, paragraph 8:4993, p. 8K-34](#)]

From the above, we can see that if the controversy being litigated involves a franchise, which means a public and not private right, then those representing the “public office” personified by the franchise:

1. Are NOT entitled to due process of law in a constitutional sense because public offices are domiciled on federal territory not protected by the constitution. As an example, see the following holding of the Supreme Court, in which the “trade or business” franchise was at issue. The reason the U.S. Supreme Court in *Turpin* below had never ruled on “due process” in the context of tax collection up to that time should be obvious: Income taxation is a franchise and a public right, rather than a private right:

“Exactly what due process of law requires in the assessment and collection of general taxes has never been decided by this court, although we have had frequent occasion to hold that, in proceedings for the condemnation of land under the laws of eminent domain, or for the imposition of special taxes for local improvements, notice to the owner at some stage of the proceedings, as well as an opportunity to defend, is essential. [Cites omitted.] But laws for the assessment and collection of general taxes stand upon a somewhat different [meaning statutory rather than constitutional] footing, and are construed with the utmost liberality, sometimes even to the extent of holding that no notice whatever is necessary. Due process of law was well defined by Mr. Justice Field in *Hagar v. Reclamation Dist.*, No. 108, 111 U.S. 701, 28 L.Ed. 569, 4 Sup.Ct.Rep. 663, in the following words: ‘It is sufficient to observe here, that by ‘due process’ is meant one which, following the forms of law, is appropriate to the case, and just to the parties to be affected. It must be pursuant in the ordinary mode prescribed by the law; it must be adapted to the end to be attained; and wherever it is necessary for the protection of the parties, it must give them an opportunity to be heard respecting the justice of the judgment sought. The clause in question means, therefore, that there can be no proceeding against life, liberty, or property which may result in deprivation of either, without the observance of those general rules established in our system of jurisprudence for the security of private rights.’”

Under the Fourth Amendment, the legislature is bound to provide a method for the assessment and collection of taxes that shall not be inconsistent with natural justice; but it is not bound to provide that the particular steps of a procedure for the collection of such taxes shall be proved by written evidence; and it may properly impose upon the taxpayer the burden of showing that in a particular case the statutory method was not observed.”  
[*Turpin v. Lemon*, 187 U.S. 51, 23 S.Ct. 20 (1902)]

“We can hardly find a denial of due process in these circumstances, particularly since it is even doubtful that appellee’s burdens under the program outweigh his benefits. It is hardly lack of due process for the Government to regulate that which it subsidizes.”  
[*Wickard v. Filburn*, 317 U.S. 111, 63 S.Ct. 82 (1942)]

2. Are subject to the arbitrary whims of whatever bureaucrat administers the franchise and may not pursue recourse in a true, constitutional Article III court. Instead, their case must be heard in an Article IV territorial franchise court, because the case involves public property. All franchises are public property of the grantor, which is the government.

“These general rules are well settled: (1) That the United States, when it creates rights in individuals against itself [a “public right”, which is a euphemism for a “franchise” to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through the courts. *United States ex rel. Dunlap v. Black*, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; *Ex parte Atocha*, 17 Wall. 439, 21 L.Ed. 696; *Gordon v. United States*, 7 Wall. 188, 195, 19 L.Ed. 35; *De Groot v. United States*, 5 Wall. 419, 431, 433, 18 L.Ed. 700; *Comegys v. Vasse*, 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. *Wilder Manufacturing Co. v. Corn Products Co.*, 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118; *Arnson v. Murphy*, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; *Barnet v. National Bank*, 98 U.S. 555, 558, 25 L.Ed. 212; *Farmers’ & Mechanics’ National Bank v. Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly upon the construction of the act. See *Medbury v. United States*, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; *Parish v. MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; *McLean v. United States*, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; *United States v. Laughlin* (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919. But here Congress has provided: [*U.S. v. Babcock*, 250 U.S. 328, 39 S.Ct. 464 (1919)]

3. Should not be arguing that due process of law has been violated, unless:
  - 3.1. They have stated under penalty of perjury that the controversy does not involve a franchise.
  - 3.2. They have stated under penalty of perjury that they are not representing a public officer nor acting as a public officer in the context of the proceeding.



- 3.3. They have rebutted all evidence that might connect them to the franchise, such as government identifying numbers, statutory “citizen” or resident status, and all information returns (e.g. IRS Forms 1042-s, 1098, 1099, and W-2).
- 3.4. They have evidence to show that they do not consent to receive any of the “benefits” of the franchise. The following form ensures this, if attached to all tax forms you fill out:

*Tax Form Attachment*, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

- 3.5. They were not domiciled on federal territory at the time and therefore were not eligible to participate in the franchise.

## 19.9 Investigating further

Lastly, if you would like to see all of the effects that franchises have upon your rights as a person filling the shoes of the “straw man” in court litigation, then we recommend the following:

1. *Government Instituted Slavery Using Franchises*, Form #05.030, Section 13.  
<http://sedm.org/Forms/FormIndex.htm>
2. *Federal Jurisdiction*, Form #05.018, Sections 4 through 4.7.  
<http://sedm.org/Forms/FormIndex.htm>

## 19.10 Statutes limited to federal territory can reach the straw man ANYWHERE

Those who study statutory federal law often notice the following distinct characteristics about it:

1. The geographical definitions are limited to federal territory not within the exclusive jurisdiction of any constitutional state of the Union.
2. Because the geographical definitions are limited to federal territory, they PRESUME, sometimes wrongfully, that the specific code or law in question CAN BE ENFORCED within a constitutional state of the Union.
3. They conclude that because the statute cannot be enforced in a state of the Union, then the government has no jurisdiction over them as the opposing party in court.
4. Examples of specific Titles of the U.S. Code where this often happens include the following:
  - 4.1. Title 8: Aliens and Nationality.
  - 4.2. Title 26: Income tax
  - 4.3. Title 42: Social Security

In this section we will show that the above approach can sometimes be described as:

1. Overly simplistic.
2. Incorrect.
3. Presumptuous.

One of our readers at one time clearly proved that the geographical definitions within Title 8 of the U.S. Code were limited ONLY to federal territory, and therefore that all the civil statuses found in Title 8 of the U.S. Code could therefore not apply within a state of the Union. You can read the debate that gave rise to this in our member forums at:

*SEDM Forums, Forum 2.2: Developing Evidence of Citizenship and Sovereignty*  
<https://sedm.org/participate/forums/topic/clarification-of-correct-interpretation-of-united-states-per-8-usc-1101a38/>

You will need a free Member Forum account to view the above discussion before the link will work.

Below is an instructive rebuttal to his arguments that really helps shed light on an important dimension of civil jurisdiction that is often overlooked.

Now we would like to bring up some additional issues that were not addressed by your analysis. Your analysis was excellent but incomplete. You only dealt with HUMANS and physical territory, but there is more to the picture as we pointed out

which explains why they can still naturalize people in states of the Union and why people in states of the Union can be "present in the United States" even though not on federal territory or in the "United States\*\*" for the purposes of naturalization.

1. As we said in the following, there are TWO types of "PRESENCE": PHYSICAL as a human and LEGAL as an OFFICE. See:
  - 1.1. *Non-Resident Non-Person Position*, Form #05.020, Sections 7.2.1, 7.2.8, and 7.2.9  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/NonresidentAlienPosition.pdf>
  - 1.2. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002, Sections 11.10 and 11.11  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
  - 1.3. *Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006, Sections 2.5 and 2.6  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
  - 1.4. *Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda*  
SLIDES: <http://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>  
VIDEO: [http://www.youtube.com/watch?v=DvnTL\\_Z5asc](http://www.youtube.com/watch?v=DvnTL_Z5asc)
2. One can be "LEGALLY PRESENT" in the "United States" (GOVERNMENT) as a LEGAL PERSON without being PHYSICALLY present in the geographical "United States\*\*" (federal zone).
  - 2.1. This is the same thing they do with the tax code. The offices are domiciled in the District of Columbia but the OFFICER is a resident agent domiciled in a completely different jurisdiction.
  - 2.2. The Social Security SS-5 form even recognizes this type of "LEGAL presence" by calling aliens "LEGAL Aliens allowed to work". Why not just call them "Aliens allowed to work"?
  - 2.3. This is like the MULTIPURPOSE use of the passport application you explained earlier.

Below is an example from the Delaware code:

*10 Del.C. §3104 provides in pertinent part:*

*"(a) The term 'person' in this section includes any natural person, association, partnership or corporation.*

*(b ) The following acts constitute legal presence within the state. Any person who commits any of the acts hereinafter enumerated thereby submits himself to the jurisdiction of the Delaware courts and is deemed thereby to have appointed and constituted the Secretary of State of this State his agent for the acceptance of legal process in any civil action against such nonresident person arising from the following enumerated acts. The acceptance shall be an acknowledgement of the agreement of such nonresident that any process when so served shall have the same legal force and validity as if served upon such nonresident personally within the State, and that such appointment of the Secretary of State shall be irrevocable and binding upon his personal representative.*

*(c ) As to a cause of action arising from any of the acts enumerated in this section, a court may exercise personal jurisdiction over any nonresident, or his personal representative, who in person or through an agent:*

**(1) Transacts any business or performs any character of work or service in the State;**

**(2) Contracts to supply services or things in this State;**

*(3) Causes tortious injury in the State by an act or omission in this State;*

*(4) Causes tortious injury in the State or outside of the State by an act or omission outside the State if he regularly does or solicits business, engages in any other persistent course of conduct in the State or derives substantial revenue from services, or things used or consumed in the State;*

*(5) Has an interest in, uses or possesses real property in the State; or*

*(6) Contracts to insure or act as surety for, or on, any person, property, risk, contract, obligation or agreement located, executed or to be performed within the State at the time the contract is made, unless the parties otherwise provide in writing."*

*[Istituto Bancario Italiano SpA v. Hunter Engineering Co., Inc., 449 A.2d 210 (Del. Supr., 1982) ]*

Notice above that "contracts", which includes franchises, make one a "person" within "the state" even though not PHYSICALLY present in the state. Hence "PERSONal jurisdiction".

3. For the purpose of naturalization, "PRESENCE" is required, per 8 U.S.C. §1427. They very deliberately don't say PHYSICAL presence, because there is more than one type of "PRESENCE" and more than one type of "PERSON" involved. This is just like the distinctions between "nationals of the United States\*" and "nationals of the United States\*\*" on the passport application.
4. Those being naturalized are privileged ALIENS, and that status is a CIVIL status that carries obligations. Hence, it is a PUBLIC OFFICE or AGENT of the government. Otherwise, aliens would be PRIVATE and beyond the jurisdiction. They become PUBLIC by virtue of APPLYING for a Green Card. Otherwise, they would be subject to deportation. Hence, the right to remain in the country as a foreign national is a PRIVILEGE and therefore a FRANCHISE that you have to APPLY for AND by implication CONSENT to:

*Residents, as distinguished from citizens, **are aliens who are permitted to take up a permanent abode in the country.** Being bound to the society by reason of their dwelling in it, **they are subject to its laws so long as they remain there.** and being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizens of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.*  
[The Law of Nations, Vattel, Volume 3, Chapter XIX, p. 87;  
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>]

5. The privileged status of aliens is called "resident" after they get their Green Card. Making an application for the Green card literally amounts to CONTRACTING with the government to procure a LESS-privileged status. That is why we call government ID a "rent-an-ident" service. They are SELLING you privileges and offices and statuses. All such offices and the PUBLIC rights that attach to them are PROPERTY of Caesar and can be loaned with CONDITIONS. The borrower is ALWAYS a servant to the lender and YOU are the borrower. A "resident" is a "res" which is "ident"-ified within the CIVIL STATUTORY LAWS of the jurisdiction because LEGALLY present WITHIN the government as an office. It need not be PHYSICALLY present to be a res-ident. We're sure you know that it is a maxim of law that debt and contract KNOW NO PLACE. Hence, beginning in a legislatively foreign territory where you are PHYSICALLY located does not protect you from the consequences of consensually exercising your own right to contract.

*"Debitum et contractus non sunt nullius loci. Debt and contract are of no particular place."*  
[Bouvier's Maxims of Law, 1856  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

6. The questions for the purposes of naturalization are:
- 6.1. WHICH "party" is "PRESENT": The HUMAN or the OFFICE?
  - 6.2. WHICH "United States" are they present IN?: The GEOGRAPHICAL "United States\*" or the "United States" as a legal person and corporation?
  - 6.3. Is the presence PHYSICAL or LEGAL/VIRTUAL or BOTH?
7. These considerations are the ONLY thing that explains how they can lawfully naturalize people outside their geographical territory. If this weren't so, they couldn't naturalize ANYONE in a CONSTITUTIONAL/geographical state of the Union because it would be outside the "United States\*\*"!
8. To naturalize anyone WITHOUT these considerations would require the invocation of the COMMON LAW and/or the CONSTITUTION as the SOLE authority, and based on 8 U.S.C.A. §1401 and the West Key Cites on "nationals of the United States" provided earlier, this is NEVER done. The courts always cite the STATUTES as the EXCLUSIVE authority for naturalization.
9. These considerations are underscored by the following:

*"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them."*  
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]

*"All the powers of the government [including ALL of its civil enforcement powers against the public] **must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.**"*  
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

Note that last quote: AGENCY is the ONLY method by which the enforcement powers of the government can be effected. A "res-ident" is an AGENT of Uncle. The agency, like all civil law, is only a product of YOUR CONSENT in making an application to BECOME a "res-ident". It is a maxim of law that "consent makes the law". Note they said

that CONTRACTS create agency, and by implication FRANCHISES, which are also contracts. Note also that you cannot "EXECUTE" a civil law (the SOCIAL COMPACT) as indicated above or become a target of its enforcement provisions WITHOUT being an AGENT of the government. This is also called "publici juris". That AGENCY is the ONLY proper subject of the income tax laws as well, and it is called a "trade or business". See:

U.S. Citizens and the New World Order, Musicians for Freedom  
<https://sedm.org/u-s-citizens-and-the-new-world-order/>

10. You will note that the term "citizen" was identified earlier in this discussion as "participating in the affairs of government". The only way they can do that is as an OFFICER of the government.

8. Citizen defined

*Citizenship implies membership in a political society, the relation of allegiance and protection, **identification with the state, and a participation in its functions [public office/agent]**, and while a temporary absence may suspend the relation between a state and its citizen, his identification with the state remains where he intends to return. Pannill v. Roanoke Times Co., W.D.Va.1918, 252 F. 910. Aliens, Immigration, And Citizenship 678 [8 U.S.C.A. §1401, Westlaw, 2009]*

11. The above assertions are recognized by the CIVIL status of federal jurors, who are identified as PUBLIC OFFICERS in 18 U.S.C. §201!

TITLE 18 > PART I > CHAPTER 11 > § 201  
§ 201. Bribery of **public officials** and witnesses

(a) For the purpose of this section—

(1) the term "public official" means Member of Congress, Delegate, or Resident Commissioner, either before or after such official has qualified, or an officer or employee or person acting for or on behalf of the United States, or any department, agency or branch of Government thereof, including the District of Columbia, in any official function, under or by authority of any such department, agency, or branch of Government, **or a juror**;

12. The authority for reaching PRIVILEGED aliens is Federal Rule of Civil Procedure 17, because they are OFFICERS of the government representing the corporation and franchisees if they applied for a Green Card. If they didn't apply for a green card, the only authority for reaching them is Article 1, Section 8, Clause 4 and the only thing that can be done to them is enforce the CRIMINAL law, which doesn't require consent. They are civilly dead until they acquire a domicile or a status by exercising their right to contract.

13. The requirement that the franchisee is a public office is documented in:

Government Instituted Slavery Using Franchises, Form #05.030, Section 3.12  
<http://sedm.org/Forms/FormIndex.htm>

14. This also explains why CITIZENSHIP is a PRIVILEGE and not a RIGHT. That is why the Fourteenth Amendment refers to the "privileges and immunities of citizens of the United States". Note also that it is a privilege to BECOME a constitutional citizen but NOT a privilege AFTER it is acquired.

14.1. AFTER you are naturalized, they can't take it away without your consent.

14.2. If it were a privilege AFTER you acquired it, they could take it away without your consent. See Afroyim v. Rusk, 387 U.S. 253 (1967) and 8 U.S.C. §1481.

15. Title 8 is constitutional even though constitutional states are never mentioned in it and they are outside the "United States\*" because:

15.1. It is a franchise which commutes NATIONALITY to otherwise privileged aliens.

15.2. The aliens have to APPLY for (and thereby CONSENT to) the office and be naturalized to ACQUIRE a the non-privileged status of CONSTITUTIONAL citizen.

15.3. PRESENCE on federal territory in the "United States\*" is required to effect the naturalization, but:

15.3.1. The OFFICE is the thing PHYSICALLY present, not the HUMAN. That is why Article 4, Section 3, Clause 2 of the Constitution mentions "Territory AND OTHER property". They are BOTH capable of having a physical location WITHIN the jurisdiction of the government's exclusive jurisdiction.

15.3.2. The LOCATION of presence is federal territory WITHIN the legislative jurisdiction of Uncle.

15.3.3. The PRESENCE is PHYSICAL even though the THING present (the "res") is NOT PHYSICAL, but VIRTUAL. The OFFICE is a "res" in the context of franchises. It is JUST LIKE the status and OFFICE of "SPOUSE" in the state Family Code, which is domiciled in the STATE it was created in through the marriage contract WITH THE STATE. The parties to that contract are AGENTS of the state, and they

ALSO married the STATE and therefore are POLYGAMISTS. The state screws every party to that polygamy contract EXCEPT itself.

*"If marriage is a civil contract, whereby the domicile of the husband is the domicile of the wife, and whereby the contract between them was to be located in that domicile, it is difficult to see how the absence in another state of either party to such contract from the state where was located the domicile of the marriage could be said to carry such contract to another state, even if we were to concede that an idea, a mental apprehension, or metaphysical existence could be transmuted so as to become capable of attaching to it some process of a court, whereby it might be said to be under the exclusive jurisdiction of such court. If Mrs. McCreery could carry that res in the state of Illinois, then Mr. McCreery had the same res in the state of South Carolina at the same time. In other words, the same thing could be in two distinct places at one and the same time, which res the courts of Illinois would have the power to control as if it were a physical entity, and which res the courts of South Carolina would have the power, at the same moment of time, to control as if it were a physical entity. Such a conclusion would be absurd. [ . . . ] The jurisdiction which every state possesses, to determine the civil status and capacity of all of its inhabitants, involves authority to prescribe the conditions on which proceedings which affect them may be commenced and carried on within its territory [FEDERAL territory]. The state, for example, has absolute right to prescribe the conditions upon which the marriage relation [STATUS] between its own citizens shall be created, and the causes for which it may be dissolved.*

[ . . . ]

*Charles W. McCreery, and Rhoda, his wife, whether it be said their contract should be governed by the laws of the state of New York, where the marriage was solemnized, or whether of the state of South Carolina, which was the husband's domicile, and where he is still domiciled, and where the marriage was to be performed, never agreed that their rights, duties, and liabilities as husband or wife should be determined by the state of Illinois, or that the determination of these rights, duties, and liabilities might be had in an action for divorce for saevitia, where service upon either of them might be made by publication; and when, therefore, a judgment of this last-named state was rendered in an action to which Charles W. McCreery was no real party, such judgment was a nullity as to him.*

[McCreery v. Davis, 44 S.C. 195, 28 L.R.A. 655, 22 S.E. 178, 51 Am.St.Rep. 794 (S.C., 1895)]

16. The Tax code works EXACTLY the same way:

16.1. "U.S. sources" means payments from the government. The PAYOR is an agent of the government as a withholding agent, and therefore "LEGALLY WITHIN the United States\*\*".

16.2. "INTERNAL" in the phrase "Internal Revenue Code" means internal to the GOVERNMENT as a corporation and legal "person".

16.3. A "return" is a RETURN of government property managed by an AGENT and OFFICE of the government called "taxpayer".

16.4. The OFFICER is a contractor for the "taxpayer" OFFICE and consents to act as said office by making application for a TIN or SSN AND consensually using it in connection with otherwise PRIVATE property.

16.5. The only "taxpayers" are "persons", all of whom are defined in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 as officers or "employees" of a corporation or partnership. The PARTNERSHIP is the contract or AGREEMENT between the OFFICER and the OFFICE.

17. The Bible FORBIDS serving other gods, and by implication GOVERNMENTS who have more powers than a human being (meaning SUPERNATURAL powers). If you honor that commandment, the FIRST and most important commandment, none of the VIRTUAL stuff can or will EVER apply to you. Most people don't honor it because they apply for and accept "benefits" that can only lawfully be paid to PUBLIC officers and not PRIVATE people. Any other method for paying "benefits" abuses the taxing powers of government to redistribute wealth.

*"I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and I said, 'I will never break My covenant with you. And you shall make no covenant [contract or franchise or agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down their [man/government worshipping socialist] altars.' But you have not obeyed Me. Why have you done this?"*

*"Therefore I also said, 'I will not drive them out before you; but they will become as thorns [terrorists and persecutors] in your side and their gods will be a snare [slavery!] to you.'"*

*So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up their voices and wept.  
[Judges 2:1-4, Bible, NKJV]*

18. Authority over aliens is subject matter jurisdiction, and does not require territorial jurisdiction. It is identified in Article 1, Section 8, Clause 4 and exists throughout the country, regardless of the territorial jurisdiction. The same



thing applies to every other subject matter in Article 1, Section 8 such as patents, post offices, coining money, etc. Notice "throughout the United States" below, which is the geographical and CONSTITUTIONAL united states.

*U.S. Constitution  
Article 1, Section 8, Clause 4*

*To establish an uniform Rule of Naturalization, and uniform Laws on the subject of Bankruptcies throughout the United States; - See more at: <http://constitution....h.jdeYHwcm.dpuf>*

19. The above may SOUND crazy to legal neophytes, but is the ONLY rational way we know of to EXPLAIN why and how the naturalization process is and even can be lawful or constitutional if the ONLY authority for instituting it IS statutes that operate extra-territorially outside the territory they are authorized to operate.
20. You have completely missed the boat if you don't integrate the above factors into your analysis. Yes, this adds additional complexity to an already complex situation, but law itself is complex, which is why it is so interesting and challenging. It is these considerations that lead us to write the following to integrate EVERYTHING on this site to be consistent both with itself, the constitution, the statutes, and the BEHAVIOR of the present government:

*Government Instituted Slavery Using Franchises*, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

21. You have done a masterful and wonderful job so far addressing citizenship, but what is MISSING, franchises, is so huge and obvious that your arguments would be called frivolous in court unless you covered this last dimension, which we call the "virtual dimension". Everything about franchises is virtual.
- 21.1. Offices are not physical.
- 21.2. PRIVILEGES are not physical.
- 21.3. CONSENT is an abstraction manifested by a physical signature.
- 21.4. GOVERNMENT is not physical, but an abstraction.
- 21.5. Corporations are not physical, which all governments are. Corporations, HOWEVER, are presumed to have the SAME domicile as the GOVERNMENT that incorporated them and are CHILDREN of their GOVERNMENT PARENT and CREATOR.

*At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several individuals (a "corporation aggregate"). 3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See id., at 170; see also 1 W. Blackstone, Commentaries \*467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as "corporations" (and hence as "persons") at the time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, A Dictionary of Law 261 (1893) ("All corporations were originally modeled upon a state or nation"); 1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) ("The United States is a . . . great corporation . . . ordained and established by the American people") (quoting United [495 U.S. 182, 202] States v. Maurice, 26 F.Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); Cotton v. United States, 11 How. 229, 231 (1851) (United States is "a corporation"). See generally Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819) (explaining history of term "corporation"). [Ngiraingas v. Sanchez, 495 U.S. 182 (1990)]*

Corporations ALSO are an "ident" offered by the government's "rent-an-ident" service called franchises.

In this sense, much of law is like electronics. You can't see the electrons or any of the moving parts and it's all based essentially on math and relationships that the math represents. VERY few people understand this level of abstraction, which is why there is so much needless contention in the freedom community.

May the force be with you, Luke, in your training to be a Jedi Knight.

## **20 How Human Beings Become "Individuals" and "persons" Under the Revenue Statutes**

It might surprise most people to learn that human beings most often are NEITHER "individuals" nor "persons" under ordinary acts of Congress, and especially revenue acts. The reasons for this are many and include the following:

1. All civil statutes are law exclusively for government and not private humans:

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***Proof that There Is a "Straw man"***

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.042, Rev. 9-23-2017

**340 of 431**

EXHIBIT: \_\_\_\_\_

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<https://sedm.org/Forms/FormIndex.htm>

2. Civil statutes cannot impair PRIVATE property or PRIVATE rights.

*"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925."*  
*[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]*

3. Civil statutes are privileges and franchises created by the government which convert PRIVATE property to PUBLIC property. They cannot lawfully convert PRIVATE property to PUBLIC property without the express consent of the owner. See:

Separation Between Public and Private Course, Form #12.025  
<https://sedm.org/Forms/FormIndex.htm>

4. You have an inalienable PRIVATE right to choose your civil status, including "person".

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008  
<https://sedm.org/Forms/FormIndex.htm>

5. All civil statuses, including "person" or "individual" are a product of a VOLUNTARY choice of domicile protected by the First Amendment right of freedom from compelled association. If you don't volunteer and choose to be a nonresident or transient foreigner, then you cannot be punished for that choice and cannot have a civil status. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002  
<https://sedm.org/Forms/FormIndex.htm>

6. As the absolute owner of your private property, you have the absolute right of depriving any and all others, INCLUDING governments, of the use or benefit of that property, including your body and all of your property. The main method of exercising that control is to control the civil and legal status of the property, who protects it, and HOW it is protected.

*"As independent sovereignty, it is State's province and duty to forbid interference by another state or foreign power with status of its own citizens. Roberts v Roberts (1947) 81 CA.2d. 871, 185 P.2d. 381"*  
*[Black's Law Dictionary, 4th Ed., p 1300]*

The following subsections will examine the above assertions and prove they are substantially true with evidence from a high level. If you need further evidence, we recommend reading the documents referenced above.

## **20.1 How alien nonresidents visiting the geographical United States\*\* become statutory "individuals" whether or not they consent**

The U.S. Supreme Court defined how alien nonresidents visiting the United States\*\* become statutory "individuals" below:

*The reasons for not allowing to other aliens exemption 'from the jurisdiction of the country in which they are found' were stated as follows: 'When private individuals of one nation [states of the Unions are "nations" under the law of nations] spread themselves through another as business or caprice may direct, mingling indiscriminately with the inhabitants of that other, or when merchant vessels enter for the purposes of trade, it would be obviously inconvenient and dangerous to society, and would subject the laws to continual infraction, and the government to degradation, if such individuals or merchants did not owe temporary and local allegiance, and were not amenable to the jurisdiction of the country. Nor can the foreign sovereign have any motive for wishing such exemption. His subjects thus passing into foreign countries are not employed by him, nor are they engaged in national pursuits. Consequently, there are powerful motives for not exempting persons of this description from the jurisdiction of the country in which they are found, and no one motive for requiring it. The implied license, therefore, under which they enter, can never be construed to grant such exemption.'* 7 Cranch, 144.

*In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory with its permission, and of their foreign ministers and public ships of war; and that the implied license, under which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants, for purposes of business or pleasure, can never be construed to grant to them an exemption from the jurisdiction of the country in which they are found. See, also, Carlisle v. U.S. (1872) 16 Wall. 147, 155; Radich v. Hutchins (1877) 95 U.S. 210; Wildenhuss' Case (1887) 120 U.S. 1, 7 Sup.Ct. 385; Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.*

Therefore, alien nonresidents visiting or doing business within a country are presumed to be party to an “implied license” while there. All licenses are franchises, and all give rise to a public civil franchise status. In the case of nonresident aliens, that status is “individual” and it is a public office in the government, just like every other franchise status. We prove this in:

Government Instituted Slavery Using Franchises, Form #05.030  
<https://sedm.org/Forms/FormIndex.htm>

All “aliens” are presumed to be “nonresident aliens” but this may be overcome upon presentation of proof:

*Title 26: Internal Revenue*  
PART 1—INCOME TAXES  
nonresident alien individuals  
§ 1.871-4 Proof of residence of aliens.

(a) Rules of evidence. The following rules of evidence shall govern in determining whether or not an alien within the United States has acquired residence therein for purposes of the income tax.

(b) Nonresidence presumed. An alien by reason of his alienage, is presumed to be a nonresident alien.

(c) Presumption rebutted—

(1) Departing alien.

In the case of an alien who presents himself for determination of tax liability before departure from the United States, the presumption as to the alien's nonresidence may be overcome by proof--

Aliens, while physically in the United States\*\*, are presumed to be “resident” there, REGARDLESS OF THEIR CONSENT or INTENT. “residence” is the word used to characterize an alien as being subject to the CIVIL and/or TAXING franchise codes of the place he or she is in:

*Title 26: Internal Revenue*  
PART 1—INCOME TAXES  
nonresident alien individuals  
§1.871-2 Determining residence of alien individuals.

(a) General.

The term nonresident alien individual means an individual whose residence is not within the United States, and who is not a citizen of the United States. The term includes a nonresident alien fiduciary. For such purpose the term fiduciary shall have the meaning assigned to it by section 7701(a)(6) and the regulations in part 301 of this chapter (Regulations on Procedure and Administration). For presumption as to an alien's nonresidence, see paragraph (b) of §1.871-4.

(b) Residence defined.

An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. Whether he is a transient is determined by his intentions with regard to the length and nature of his stay. A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident, though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

Once aliens seek the privilege of permanent resident status, then they cease to be nonresident aliens and become “resident aliens” under 26 U.S.C. § 7701(b)(1)(A):

26 U.S.C. § 7701(b)(1)(A) Resident alien

(b) Definition of **resident alien** and nonresident alien

(1) In general

For purposes of this title (other than subtitle B) -

(A) **Resident alien**

An alien individual shall be treated as a resident of the **United States** with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):

(i) Lawfully admitted for permanent residence

Such individual is a lawful permanent resident of the United States at any time during such calendar year.

(ii) Substantial presence test

Such individual meets the substantial presence test of paragraph (3).

(iii) First year election

Such individual makes the election provided in paragraph (4).

**“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”**

[The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87]

Therefore, once aliens apply for and receive “permanent resident” status, they get the same exemption from income taxation as citizens and thereby CEASE to be civil “persons” under the Internal Revenue Code as described in the following sections. In that sense, their “implied license” is revoked and they thereby cease to be civil “persons”. The license returns if they abandon their “permanent resident” civil status:

Title 26: Internal Revenue

**PART I—INCOME TAXES**

**nonresident alien individuals**

**§1.871-5 Loss of residence by an alien.**

An alien who has acquired residence in the United States retains his status as a resident until he abandons the same and actually departs from the United States. An intention to change his residence does not change his status as a resident alien to that of a nonresident alien. Thus, an alien who has acquired a residence in the United States is taxable as a **resident** for the remainder of his stay in the United States.

We should also point out that:

1. There are literally BILLIONS of aliens throughout the world.
2. Unless and until an alien either physically sets foot within our country or conducts commerce or business with a foreign state such as the United States\*\*, they:
  - 2.1. Would NOT be classified as civil STATUTORY “persons” or “individuals”, but rather “transient foreigners” or “stateless persons”. Domicile in a place is MANDATORY in order for the civil statutes to be enforceable per Federal Rule of Civil Procedure 17, and they have a foreign domicile while temporarily here.
  - 2.2. Would NOT be classified as “persons” under the Constitution. The constitution attaches to and protects LAND, and not the status of people ON the land.
  - 2.3. Would NOT be classified as “persons” under the CRIMINAL law.
  - 2.4. Would NOT be classified as “persons” under the common law and equity.
3. If the alien then physically comes to the United States\*\* (federal zone or STATUTORY “United States\*\*\*”), then they:
  - 3.1. Would NOT become “persons” under the Constitution, because the constitution does not attach to federal territory.
  - 3.2. Would become “persons” under the CRIMINAL laws of Congress, because the criminal law attaches to physical territory.
  - 3.3. Would become “persons” under the common law and equity of the national government and not the states, because common law attaches to physical land.
4. If the alien then physically moves to a constitutional state, then their status would change as follows:
  - 4.1. Would become “persons” under the Constitution, because the constitution attaches to land within constitutional states.

- 4.2. Would become “persons” under the CRIMINAL laws of states of the Union, because the criminal law attaches to physical territory.
- 4.3. Would cease to be “persons” under the CRIMINAL laws of Congress, because they are not on federal territory.
- 4.4. Would become “persons” under the common law and equity of the state they visited and not the national government, because common law attaches to physical land.
5. If the aliens are statutory “citizens” of their state of origin, they are “agents of the state” they came from. If they do not consent to be statutory “citizens” and do not have a domicile in the state of their birth, then they are “non-residents” in relation to their state of birth. The STATUTORY “citizen” is the agent of the state, not the human being filling the public office of “citizen”.

*"Under our own systems of polity, the term 'citizen', implying the same or similar relations to the government and to society which appertain to the term, 'subject' in England, is familiar to all. Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- to a being or agent [PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations. It is in this acceptance only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood. When distributing the judicial power, that article extends it to controversies between 'citizens' of different states. This must mean the natural physical beings composing those separate communities, and can by no violence of interpretation be made to signify artificial, incorporeal, theoretical, and invisible creations. A corporation, therefore, being not a natural person, but a mere creature of the mind, invisible and intangible, cannot be a citizen of a state, or of the United States, and cannot fall within the terms or the power of the above mentioned article, and can therefore neither plead nor be impleaded in the courts of the United States."*

[Rundell v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel]

6. When aliens are STATUTORY citizens of the country of their birth and origin who are doing business in the United States\*\* as a “foreign state”, they are treated as AGENTS and OFFICERS of the country they are from, hence they are “state actors”.

*The Law of Nations, Book II: Of a Nation Considered in Her Relation to Other States*  
§ 81. The property of the citizens is the property of the nation, with respect to foreign nations.

*Even the property of the individuals is, in the aggregate, to be considered as the property of the nation, with respect to other states. It, in some sort, really belongs to her, from the right she has over the property of her citizens, because it constitutes a part of the sum total of her riches, and augments her power. She is interested in that property by her obligation to protect all her members. In short, it cannot be otherwise, since nations act and treat together as bodies in their quality of political societies, and are considered as so many moral persons. All those who form a society, a nation being considered by foreign nations as constituting only one whole, one single person, — all their wealth together can only be considered as the wealth of that same person. And this is to true, that each political society may, if it pleases, establish within itself a community of goods, as Campanella did in his republic of the sun. Others will not inquire what it does in this respect: its domestic regulations make no change in its rights with respect to foreigners nor in the manner in which they ought to consider the aggregate of its property, in what way soever it is possessed.*

[The Law of Nations, Vattel, Book II, Section 81;

SOURCE: [http://famguardian.org/Publications/LawOfNations/vattel\\_02.htm#§81](http://famguardian.org/Publications/LawOfNations/vattel_02.htm#§81). The property of the citizens is the property of the nation, with respect to foreign nations.]

7. As agents of the state they were born within and are domiciled within while they are here, aliens visiting the United States\*\* are part of a “foreign state” in relation to the United States\*\*.

These principles are a product of the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97:

[Title 28 > Part IV > Chapter 97 > § 1605](#)  
[28 U.S. Code § 1605 - General exceptions to the jurisdictional immunity of a foreign state](#)

(a) A foreign [state](#) shall not be immune from the jurisdiction of courts of the [United States](#) or of the States in any case—

(1) in which the foreign [state](#) has waived its immunity either explicitly or by implication, notwithstanding any withdrawal of the waiver which the foreign [state](#) may purport to effect except in accordance with the terms of the waiver;

(2) [in which the action is based upon a commercial activity carried on in the United States by the foreign state; or upon an act performed in the United States in connection with a commercial activity of the foreign state](#)



elsewhere; or upon an act outside the territory of the United States in connection with a [commercial activity of the foreign state elsewhere and that act causes a direct effect in the United States](#);

(3) in which rights in property taken in violation of international law are in issue and that property or any property exchanged for such property is present in the [United States](#) in connection with a [commercial activity](#) carried on in the United States by the foreign state; or that property or any property exchanged for such property is owned or operated by an agency or instrumentality of the foreign state and that agency or instrumentality is engaged in a [commercial activity](#) in the United States;

(4) in which rights in property in the [United States](#) acquired by succession or gift or rights in immovable property situated in the [United States](#) are in issue;

(5) not otherwise encompassed in paragraph (2) above, in which money damages are sought against a foreign [state](#) for personal injury or death, or damage to or loss of property, occurring in the [United States](#) and caused by the tortious act or omission of that foreign state or of any official or employee of that foreign state while acting within the scope of his office or employment; except this paragraph shall not apply to—

(A) any claim based upon the exercise or performance or the failure to exercise or perform a discretionary function regardless of whether the discretion be abused, or

(B) any claim arising out of malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or interference with contract rights; or

(6) in which the action is brought, either to enforce an agreement made by the foreign [state](#) with or for the benefit of a private party to submit to arbitration all or any differences which have arisen or which may arise between the parties with respect to a defined legal relationship, whether contractual or not, concerning a subject matter capable of settlement by arbitration under the laws of the [United States](#), or to confirm an award made pursuant to such an agreement to arbitrate, if (A) the arbitration takes place or is intended to take place in the [United States](#), (B) the agreement or award is or may be governed by a treaty or other international agreement in force for the [United States](#) calling for the recognition and enforcement of arbitral awards, (C) the underlying claim, save for the agreement to arbitrate, could have been brought in a [United States](#) court under this section or section 1607, or (D) paragraph (1) of this subsection is otherwise applicable.

Lastly, we also wish to emphasize that those who are physically in the country they were born in are NOT under any such “implied license” and therefore, unlike aliens, are not AUTOMATICALLY “individuals” or “persons” and cannot consent to become “individuals” or “persons” under any revenue statute. These people would be called “nationals of the United States” in 8 U.S.C. §1101(a)(22). Their rights are UNALIENABLE and therefore they cannot lawfully consent to give them away by agreeing to ANY civil status, including “person” or “individual”.

## **20.2 “U.S. Persons”**

The statutory definition of “U.S. person” within the Internal Revenue Code is as follows:

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

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(30) [United States](#) person

The term “United States<sup>[\*\*]</sup> person” means -

(A) [a citizen or resident of the United States<sup>\[\\*\\*\]</sup>](#),

(B) a domestic partnership,

(C) a domestic [corporation](#),

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States<sup>[\*\*]</sup> is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States<sup>[\*\*]</sup> persons have the authority to control all substantial decisions of the trust.

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

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

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

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

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(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.

NOTICE the following important fact: The definition of "person" in 26 U.S.C. §7701(a)(1) does NOT include "U.S. person", and therefore indicating this status on a withholding form does not make you a STATUTORY "person" within the Internal Revenue Code!

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

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(1) Person

The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

There is some overlap between "U.S. Persons" and "persons" in the I.R.C., but only in the case of estates and trusts, and partnerships. NOWHERE in the case of individuals is there overlap.

There is also no tax imposed directly on a U.S. Person anywhere in the internal revenue code. All taxes relating to humans are imposed upon "persons" and "individuals" rather than "U.S. Persons". Nowhere in the definition of "U.S. person" is included "individuals", and you must be an "individual" to be a "person" as a human being under 26 U.S.C. §7701(a)(1). Furthermore, nowhere are "citizens or residents of the United States" mentioned in the definition of "U.S. Person" defined to be "individuals". Hence, they can only be fictions of law and NOT humans. To be more precise, they are not only "fictions of law" but public offices in the government. See:

<p><i>Proof That There Is a "Straw Man", Form #05.042</i> <a href="https://sedm.org/Forms/FormIndex.htm">https://sedm.org/Forms/FormIndex.htm</a></p>
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There is a natural tendency to PRESUME that a statutory "U.S. person" is a "person", but in fact, it is not. That tendency begins with the use of "person" in the NAME "U.S. person". However, the rules for interpreting the Internal Revenue Code forbid such a presumption:

[U.S. Code](#) > [Title 26](#) > [Subtitle F](#) > [Chapter 80](#) > [Subchapter A](#) > § 7806  
[26 U.S. Code § 7806 - Construction of title](#)

(b) Arrangement and classification

**No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be**

given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law.

Portions of a specific section, such as 26 U.S.C. §7701(a)(30) is a “grouping” as referred to above. The following case also affirms this concept:

*“Factors of this type have led to the wise rule that the title of a statute and the heading of a section cannot limit the plain meaning of the text. United States v. Fisher, 2 Cranch 358, 386; Cornell v. Coyne, 192 U.S. 418, 430; Strathearn S.S. Co. v. Dillon, 252 U.S. 348, 354. For interpretative purposes, they are of use only when they shed light on some ambiguous word or phrase. They are but tools available for the resolution of a doubt. But they cannot undo or limit that which the text makes plain.”*  
[Railroad Trainmen v. B. & O.R. Co. 331 U.S. 519 (1947)]

Therefore, we must discern the meaning of “U.S. person” from what is included UNDER the heading, and not within the heading “U.S. Person”. The following subsections will attempt to do this.

### **20.3 The Three Types of “Persons”**

The meaning of “person” depends entirely upon the context in which it is used. There are three main contexts, defined by the system of law in which they may be invoked:

1. CONSTITUTIONAL “person”: Means a human being and excludes artificial entities or corporations or even governments.

*“Citizens of the United States within the meaning of this Amendment must be natural and not artificial persons; a corporate body is not a citizen of the United States.”*<sup>14</sup>

<sup>14</sup> Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State.” Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869). This conclusion was in harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sect. 2. See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912); Berea College v. Kentucky, 211 U.S. 45 (1908); Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928); Grosjean v. American Press Co., 297 U.S. 233, 244 (1936).  
[Annotated Fourteenth Amendment, Congressional Research Service.  
SOURCE: [http://www.law.cornell.edu/anncon/html/amdt14a\\_user.html#amdt14a\\_hd1](http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1)]

2. STATUTORY “person”: Depends entirely upon the definition within the statutes and EXCLUDES CONSTITUTIONAL “persons”. This would NOT INCLUDE STATUTORY “U.S. Persons”.
3. COMMON LAW “person”: A private human who is litigating in equity under the common law in defense of his absolutely owned private property.

The above systems of law are described in:

Four Law Systems Course, Form #12.039  
<https://sedm.org/Forms/FormIndex.htm>

Which of the above statuses you have depends on the law system you voluntarily invoke when dealing with the government. That law system determines what is called the “choice of law” in your interactions with the government. For more on “choice of law” rules, see:

Federal Jurisdiction, Form #05.018, Section 3  
<https://sedm.org/Forms/FormIndex.htm>

If you invoke a specific choice of law in the action you file in court, and the judge or government changes it to one of the others, then they are engaged in CRIMINAL IDENTITY THEFT:

Government Identity Theft, Form #05.046  
<https://sedm.org/Forms/FormIndex.htm>

Identity theft can also be attempted by the government by deceiving or confusing you with legal “words of art”:

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

## **20.4 Why a “U.S. Person” who is a “citizen” is NOT a statutory “person” or “individual” in the Internal Revenue Code**

The definition of person is found in 26 U.S.C. §7701(a)(1) as follows:

TITLE 26 > Subtitle F > CHAPTER 79 > § 7701  
§7701. Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(1) Person

The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

The term “individual” is then defined as:

26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c ) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) [Reserved]

Did you also notice that the definitions were not qualified to only apply to a specific chapter or section? That means that they apply generally throughout the Internal Revenue Code and implementing regulations. Therefore, we must conclude that the REAL “individual” in the phrase “U.S. Individual Income Tax Return” (IRS Form 1040) that Congress and the IRS are referring to can only mean “nonresident alien INDIVIDUALS” and “alien INDIVIDUALS”. That is why they don’t just come out and say “U.S. Citizen Tax Return” on the 1040 form. If you aren’t a STATUTORY “individual”, then obviously you are filing the WRONG form to file the 1040, which is a RESIDENT form for those DOMICILED on federal territory. This is covered in the following:

Why It’s a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021  
<https://sedm.org/Forms/FormIndex.htm>

Therefore, all STATUTORY “individuals” are STATUTORY “aliens”. Hence, the ONLY people under Title 26 of the U.S. Code who are BOTH “persons” and “individuals” are ALIENS. Under the rules of statutory construction “citizens” of every description are EXCLUDED from being STATUTORY “persons”.

*"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions."  
[Bailey v. Alabama, 219 U.S. 219 (1911)]*

1 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one***  
2 ***thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*  
3 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***  
4 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***  
5 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*  
6 *of a certain provision, other exceptions or effects are excluded."*  
7 *[Black's Law Dictionary, Sixth Edition, p. 581]*

8 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's*  
9 ***ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition*  
10 *of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a*  
11 *rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western*  
12 *Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96*  
13 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,*  
14 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.*  
15 *943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*  
16 *General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*  
17 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

18 Who might these STATUTORY "persons" be who are also "individuals"? They must meet all the following conditions  
19 simultaneously to be "taxpayers" and "persons":

- 20 1. STATUTORY "U.S. citizens" or STATUTORY "U.S. residents" domiciled in the geographical "United States" under  
21 26 U.S.C. §7701(a)(9) and (a)(10) and/or 4 U.S.C. §110(d).
- 22 2. Temporarily abroad on travel under 26 U.S.C. §911.
- 23 3. Availing themselves of a tax treaty benefit (franchises) and therefore liable to PAY for said "benefit".
- 24 4. Interface to the Internal Revenue Code as "aliens" in relation to the foreign country they are physically in but not  
25 domiciled in at the time.
- 26 5. Called a "qualified individual" in 26 U.S.C. §911(d)(1).

27 Some older versions of the code call the confluence of conditions above a "nonresident citizen". The above are confirmed by  
28 the words of Jesus Himself!

29 *And when he had come into the house, Jesus anticipated him, saying, "**What do you think, Simon? From whom***  
30 ***do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects]***  
31 ***or from strangers [statutory "aliens", which are synonymous with "residents" in the tax code, and exclude***  
32 ***"citizens"]?"***

33 *Peter said to Him, "**From strangers [statutory "aliens"]/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and***  
34 ***26 C.F.R. §1.1441-1(c)(3)]."***

35 *Jesus said to him, "**Then the sons [of the King, Constitutional but not statutory "citizens" of the Republic, who***  
36 ***are all sovereign "nationals" and "non-resident non-persons"] are free [sovereign over their own person and***  
37 ***labor. e.g. SOVEREIGN IMMUNITY]."***  
38 *[Matt. 17:24-27, Bible, NKJV]*

39 Note some other very important things that distinguish STATUTORY "U.S. Persons" from STATUTORY "persons":

- 40 1. The term "U.S." in the phrase "U.S. Person" as used in 26 U.S.C. §7701(a)(30) is never defined anywhere in the  
41 Internal Revenue Code, and therefore does NOT mean the same as "United States" in its geographical sense as defined  
42 in 26 U.S.C. §7701(a)(9) and (a)(10). It is a violation of due process to PRESUME that the two are equivalent.
- 43 2. The definition of "person" in 26 U.S.C. §7701(a)(1) does not include statutory "citizens" or "residents".
- 44 3. The definition of "U.S. person" in 26 U.S.C. §7701(a)(30) does not include statutory "individuals".
- 45 4. Nowhere in the code are "individuals" ever expressly defined to include statutory "citizens" or "residents". Hence,  
46 under the rules of statutory construction, they are purposefully excluded.
- 47 5. Based on the previous items, there is no overlap between the definitions of "person" and "U.S. Person" in the case of  
48 human beings who are ALSO "citizens" or "residents".
- 49 6. The only occasion when a human being can ALSO be a statutory "person" is when they are neither a "citizen" nor a  
50 "resident" and are a statutory "individual".
- 51 7. The only "person" who is neither a statutory "citizen" nor a statutory "resident" and is ALSO an "individual" is a  
52 "nonresident alien individual":

53 26 U.S.C. §7701(b)(1)(B) Nonresident alien



An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

8. The previous item explains why nonresident aliens are the ONLY type of “individual” subject to tax withholding in 26 U.S.C. Subtitle A, Chapter 3, Subchapter A and who can earn taxable income under the I.R.C.: The only “individuals” listed are “nonresident aliens”:

26 U.S. Code Subchapter A - Nonresident Aliens and Foreign Corporations

§ 1441 - Withholding of tax on nonresident aliens

§ 1442 - Withholding of tax on foreign corporations

§ 1443 - Foreign tax-exempt organizations

§ 1444 - Withholding on Virgin Islands source income

§ 1445 - Withholding of tax on dispositions of United States real property interests

§ 1446 - Withholding tax on foreign partners' share of effectively connected income

9. There is overlap between “U.S. Person” and “person” in the case of trusts, corporations, and estates, but NOT “individuals”. All such entities are artificial and fictions of law. Even they can in some cases be “citizens” or “residents” and therefore nontaxpayers:

*“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only.”*

*[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]*

10. Corporations can also be individuals instead of merely and only corporations:

*At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several individuals (a "corporation aggregate").* 3 H. Stephen, *Commentaries on the Laws of England* 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See *id.*, at 170; see also 1 W. Blackstone, *Commentaries* \*467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as “corporations” (and hence as “persons”) at the time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, *A Dictionary of Law* 261 (1893) (“All corporations were originally modeled upon a state or nation”); 1 J. Bouvier, *A Law Dictionary Adapted to the Constitution and Laws of the United States of America* 318-319 (11th ed. 1866) (“In this extensive sense the United States may be termed a corporation”); *Van Brocklin v. Tennessee*, 117 U.S. 151, 154 (1886) (“The United States is a . . . great corporation . . . ordained and established by the American people”) (quoting *United* [495 U.S. 182, 202] *States v. Maurice*, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); *Cotton v. United States*, 11 How. 229, 231 (1851) (*United States* is “a corporation”). See generally *Trustees of Dartmouth College v. Woodward*, 4 Wheat. 518, 561-562 (1819) (explaining history of term “corporation”).

*[Ngiraingas v. Sanchez*, 495 U.S. 182 (1990)]

We have therefore come full circle in forcefully concluding that “persons” and “U.S. persons” are not equivalent and non-overlapping in the case of “citizens” and “residents”, and that the only type of entity a human being can be if they are a STATUTORY “citizen” or “resident” is a statutory “U.S. person” under 26 U.S.C. §7701(a)(30) and NOT a statutory “person” under 26 U.S.C. §7701(a)(1).

None of the following could therefore TRUTHFULLY be said about a STATUTORY “U.S. Person” who are human beings that are “citizens” or “residents”:

1. They are “individuals” as described in 26 C.F.R. §1.1441-1(c)(3)(i).
2. That they are a SUBSET of all “persons” in 26 U.S.C. §7701(a)(1).
3. That they are ALSO statutory “persons” in 26 U.S.C. §7701(a)(1).

Lastly, we wish to emphasize that it constitutes a CRIME and perjury for someone who is in fact and in deed a “citizen” to misrepresent themselves as a STATUTORY “individual” (alien) by performing either of the following acts:

1. Declaring yourself to be a "payee" by submitting an IRS form W-8 or W-9 to an alleged "withholding agent" while physically located in the statutory "United States\*" (federal zone) or in a state of the Union. All human being "payees" are "persons" and therefore "individuals". "U.S. persons" who are not aliens are NOT "persons". Statutory citizens or residents must be ABROAD to be a "payee" because only then can they be both "individuals" and "qualified individuals" under 26 U.S.C. §911(d)(1).

*Title 26 › Chapter 1 › Subchapter A › Part 1 › Section 1.1441-1  
26 C.F.R. 1.1441-1 - Requirement for the deduction and withholding of tax on payments to foreign persons.*

*§ 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.*

(b) General rules of withholding-

(2) Determination of payee and payee's status-

(i) In general.

[. . .] "a payee is the person to whom a payment is made, regardless of whether such person is the beneficial owner of the amount (as defined in paragraph (c)(6) of this section)."

2. Filing an IRS Form 1040. The form in the upper left corner says "U.S. Individual" and "citizens" are NOT STATUTORY "individuals". See:

*Why It's a Crime for a State Citizen to File a 1040 Income Tax Return*, Form #08.021  
<https://sedm.org/Forms/FormIndex.htm>

3. To apply for or receive an "INDIVIDUAL Taxpayer Identification Number" using an IRS Form W-7. See:

*Individual Taxpayer Identification Number*, Internal Revenue Service  
<https://www.irs.gov/individuals/individual-taxpayer-identification-number>

The ONLY provision within the Internal Revenue Code that permits those who are STATUTORY "citizens" to claim the status of either "individual" or "alien" is found in 26 U.S.C. §911(d)(1), in which the citizen is physically abroad in a foreign country, in which case he or she is called a "qualified individual".

*U.S. Code › Title 26 › Subtitle A › Chapter 1 › Subchapter N › Part III › Subpart B › § 911*

*26 U.S. Code § 911 - Citizens or residents of the United States living abroad*

(d) DEFINITIONS AND SPECIAL RULES

For purposes of this section—

(1) QUALIFIED INDIVIDUAL

The term "qualified individual" means an individual whose tax home is in a foreign country and who is—

(A) a citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year, or

(B) a citizen or resident of the United States and who, during any period of 12 consecutive months, is present in a foreign country or countries during at least 330 full days in such period.

The above provisions SUPERSEDE the definitions within 26 U.S.C. §7701 only within section 911 for the specific case of citizens when abroad ONLY. Those who are not physically "abroad" or in a foreign country CANNOT truthfully claim to be "individuals" and would be committing perjury under penalty of perjury if they signed any tax form, INCLUDING a 1040 form, identifying themselves as either an "individual" or a "U.S. individual" as it says in the upper left corner of the 1040 form. If this limitation of the income tax ALONE were observed, then most of the fraud and crime that plagues the system would instantly cease to exist.

## 20.5 "U.S. Persons" who are ALSO "persons"

26 C.F.R. §1.1441-1(c)(8) identifies "U.S. Persons" who are also "persons" under the Internal Revenue Code:

***Proof that There Is a "Straw man"***

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.042, Rev. 9-23-2017

351 of 431

EXHIBIT: \_\_\_\_\_

(8) Person.

For purposes of the regulations under chapter 3 of the Code, the term person shall mean a person described in section 7701(a)(1) and the regulations under that section and a U.S. branch to the extent treated as a U.S. person under paragraph (b)(2)(iv) of this section. For purposes of the regulations under chapter 3 of the Code, the term person does not include a wholly-owned entity that is disregarded for federal tax purposes under § 301.7701-2(c)(2) of this chapter as an entity separate from its owner. See paragraph (b)(2)(iii) of this section for procedures applicable to payments to such entities.  
[26 C.F.R. §1.1441-1(c)(8)]

The ONLY way that a human being who is a “U.S. person” physically located within the statutory “United States\*\*\*” (federal zone) or states of the Union can become a STATUTORY “person” is to:

1. Be treated wrongfully AS IF they are a “payee” by an ignorant “withholding agent” under 26 C.F.R. §1.1441.
2. Be falsely PRESUMED to be a statutory “individual” or statutory “person”. All such conclusive presumptions which impair constitutional rights are unconstitutional and impermissible as we prove in the following:

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

All such presumptions should be FORCEFULLY CHALLENGED. Anyone making such a presumption should be DEMANDED to satisfy their burden of proof and produce a statutory definition that expressly includes those who are either STATUTORY “citizens” or statutory “residents”. In the absence of such a presumption, you as the victim of such an unconstitutional presumption must be presumed to be innocent until proven guilty, which means a “non-person” and a “non-taxpayer” unless and until proven otherwise WITH COURT ADMISSIBLE EVIDENCE SIGNED UNDER PENALTY OF PERJURY BY THE MOVING PARTY, which is the withholding agent.

3. Volunteer to fill out an unmodified or not amended IRS Form W-8 or W-9. Both forms PRESUPPOSE that the submitter is a “payee” and therefore a “person” under 26 C.F.R. §1.1441-1(b)(2)(i). A withholding agent asserting usually falsely that you have to fill out this form MUST make a false presumption that you are a “person” but he CANNOT make that determination without forcing you to contract or associate in violation of law. ONLY YOU as the submitter can lawfully do that. If you say under penalty of perjury that you are NOT a statutory “person” or “individual”, then he has to take your word for it and NOT enforce the provisions of 26 C.F.R. §1.1441-1 against you. If he refuses you this right, he is committing criminal witness tampering, since the form is signed under penalty of perjury and he compelling a specific type of testimony from you. See:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008  
<https://sedm.org/Forms/FormIndex.htm>

4. Fill out an IRS Form W-8. Block 1 for the name of the submitter calls the submitter an “individual”. You are NOT an “individual” since individuals are aliens as required by 26 C.F.R. §1.1441-1(c)(3). Only STATUTORY “U.S. citizens” abroad can be “individuals” and you aren’t abroad if you are either on federal territory or within a constitutional state.

The result of ALL of the above is CRIMINAL IDENTIFY THEFT at worst as described in Form #05.046, and impersonating a public officer called a “person” and “individual” at best in violation of 18 U.S.C. §912 as described in Form #05.008.

There is also much overlap between the definition of “person” and “U.S. person”. The main LACK of overlap occurs with “individuals”. The main reason for this difference in overlap is the fact that HUMAN BEINGS have constitutional rights while artificial entities DO NOT. Below is a table comparing the two, keeping in mind that the above regulation refers to the items listed that both say “Yes”, but not to “individuals”:

**Table 8: Comparison of "person" to "U.S. Person"**

#	Type of entity	“person”? 26 U.S.C. §7701(a)(1)	“U.S. Person” 26 U.S.C. §7701(a)(30)
1	Individual	Yes	No (replaced with “citizen or resident of the United States**”)
2	Trust	Yes	Yes
3	Estate	Yes	Yes
4	Partnership	Yes	Yes
5	Association	Yes	Not listed
6	Company	Yes	Not listed

#	Type of entity	<i>“person”?</i> 26 U.S.C. §7701(a)(1)	<i>“U.S. Person”</i> 26 U.S.C. §7701(a)(30)
7	Corporation	Yes (federal corporation domiciled on federal territory only)	Yes (all corporations, including state corporations)

We believe that the “citizen or resident of the United States\*\*” listed in item 1 above and in 26 U.S.C. §7701(a)(30)(A) is a territorial citizen or resident. Those domiciled in states of the Union would be NEITHER, and therefore would NOT be classified as “individuals”, even if they otherwise satisfied the definition of “individual” found in 26 C.F.R. §1.1441-1(c)(3). This results from the geographical definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10). Below is an example of why we believe this:

[26 C.F.R. §31.3121\(e\)-1 State, United States, and citizen](#)

(b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

1

2

## 20.6 Types of "Individuals" and their characteristics

#	Description	Definition	"U.S. person"		"Foreign Person"			Notes
			citizen	resident	alien individual	nonresident alien individual	nonresident alien	
1	Defined in	NA	<a href="#">26 U.S.C. §3121</a> ;  <a href="#">26 C.F.R. §1.1-1(c)</a>	<a href="#">26 U.S.C. §7701(b)(1)(A)</a>	<a href="#">26 C.F.R. §1.1441-1(c)(3)(i)</a> . Described as an "alien individual"	<a href="#">26 C.F.R. §1.1441-1(c)(3)(ii)</a> . Described as an "individual"	<a href="#">26 U.S.C. §7701(b)(1)(B)</a> . Described as an "individual".	
2	An office within U.S. Inc? (personal jurisdiction)		Y	Y	N	N	N	
3	Domestic (within the CORPORATION, not the geography)?		Y	Y	N	N	N	
4	Domicile in the statutory geographical "United States" because the corporation "U.S. Inc." is domiciled there?		Y	Y	N	N	N	
5	File 1040?		Y	Y	N	N	N	
6	File 1040NR?		N	N	Y	Y	Y	
7	Present in the United States test?	<a href="#">26 U.S.C. §7701(b)(7)</a>	Y	Y	Y	Y	Y	Uses the word "individual"
8	Can have tax home?	<a href="#">26 C.F.R. §301.7701(b)-2(c)</a>	Y	Y	Y	Y	Y	Uses word "individual"
9	Substantial Presence Test	<a href="#">26 U.S.C. §7701(b)(3)</a>	N	N	Y	N	N	Uses the word "individual" but is mentioned only by <a href="#">26 U.S.C. §7701(b)(1)(A)(ii)</a> , which is only in the context of "alien individuals"..
10	Closer connection to foreign country	<a href="#">26 C.F.R. §301.7701(b)-2(d)</a>	N	N	Y	N	N	Uses the word "alien individual"
11	First year of residency test	<a href="#">26 U.S.C. §7701(b)(2)(A)</a>	N	N	Y	N	N	
12	Last year of residency test	<a href="#">26 U.S.C. §7701(b)(2)(B)</a>	N	N	Y	N	N	
13	First year of election test	<a href="#">26 U.S.C. §7701(b)(4)</a>	N	N	Y	N	N	
14	Expatriation to avoid tax in 26 U.S.C. §877?	<a href="#">26 U.S.C. §7701(b)(10)</a>	Y	N	N	Y	Y	Uses the word "alien individual"

3

### NOTES:

#### ***Proof that There Is a "Straw man"***

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Form 05.042, Rev. 9-23-2017

354 of 431

EXHIBIT: \_\_\_\_\_



1. All privileges come with associated offices in the government:

**privilege** \ 'priv-lij, 'pri-və- \ noun

[Middle English, from Anglo-French, from Latin *privilegium* law for or against a private person, from *privus* private + *leg-*, *lex* law] 12th century: a right or immunity granted as a peculiar benefit, advantage, or favor: prerogative especially: such a **right or immunity attached specifically to a position or an office**

[Mish, F. C. (2003). Preface. Merriam-Websters collegiate dictionary. (Eleventh ed.). Springfield, MA: Merriam-Webster, Inc.]

2. Domicile is a PRIVILEGE. See:

Lawrence v. State Tax Commission, 286 U.S. 276 (1932)  
[https://scholar.google.com/scholar\\_case?case=10241277000101996613](https://scholar.google.com/scholar_case?case=10241277000101996613)

3. The income tax is upon the DOMICILE of the "taxpayer" and NEVER on the NATIONALITY of the officer.

4. Domicile is always GEOGRAPHICAL and never VIRTUAL.

5. The OFFICE and the OFFICER can have domiciles completely independently of each other. This is shown in [Federal Rule of Civil Procedure 17](#).

6. The domicile of the United States federal corporation under [28 U.S.C. §3002](#)(15)(A) is the District of Columbia per [4 U.S.C. §72](#) and Article 1, Section 8, Clause 17 of the Constitution.

7. While you are representing the United States Inc. federal corporation as an officer of that corporation, your effective domicile is that of the corporation you work for under [Federal Rule of Civil Procedure 17](#).

8. A "qualified individual" under [26 U.S.C. §911](#)(d)(1) is a STATUTORY U.S. citizen or U.S. resident whose "tax home" is situated in a "foreign country" as defined in [26 C.F.R. §301.7701\(b\)-2](#)(b) AND who is:

8.1. A citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year, or

8.2. A citizen or resident of the United States and who, during any period of 12 consecutive months, is present in a foreign country or countries during at least 330 full days in such period.

9. A "tax home" simply means that they have declared privileged "trade or business" deductions under [26 U.S.C. §162](#).

9.1. That is what it says in [26 C.F.R. §301.7701\(b\)-2](#)(c). Thus, they are engaging in a privilege and thus an OFFICE that has a domicile in the District of Columbia.

9.2. In that scenario, they are in effect "resident agents" situated abroad representing an office in the District of Columbia. As "resident agents".

9.3. In the absence of "trade or business" deductions under [26 U.S.C. §162](#), the "tax home" becomes the abode of the OFFICER rather than the OFFICE under [26 C.F.R. §301.7701\(b\)-2](#)(c).

10. [26 C.F.R. §301.7701\(b\)-2](#)(c):

10.1. Defines a "tax home" as the place where you engage in a privileged "trade or business" under [26 U.S.C. §162](#) as an officer of the United States. That office is VIRTUAL and not PHYSICAL, but it is domiciled in the location of its corporate parent. Thus, pursuant to Federal Rule of Civil Procedure 17(b), the OFFICE is domiciled where the United States Inc. is domiciled, which is the District of Columbia under Article 1, Section 8, Clause 17 and [4 U.S.C. §72](#).

10.2. Also says that if there is NO privileged "trade or business" activity, the "tax home" devolves to that of the OFFICER rather than the OFFICE, which is usually in a "foreign country".

11. [26 C.F.R. §301.7701\(b\)-2](#)(b):

11.1. Defines "foreign country" as anything OTHER than the statutory geographical United States in [26 U.S.C. §7701](#)(a)(9) and (a)(10).

11.2. Establishes the states of the Union, territories, and even possessions are all foreign countries and identifies "individuals" in these places foreign and thus a "nonresident alien" under [26 U.S.C. §7701](#)(b)(1)(B) instead of a "U.S. person" under [26 U.S.C. §7701](#)(a)(30).

12. A "national", Fourteenth Amendment citizen, or STATUTORY "citizen" under [8 U.S.C. §1401](#) or [26 C.F.R. §1.1-1](#)(c) are NEVER subject to the Substantial Presence Test in [26 U.S.C. §7701](#)(b)(3).

## 21 How most people are fraudulently deceived into thinking they are the Straw Man

*"[J]udicial verbiage is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy."*  
[Senator Sam Ervin]

*"The wicked man does deceptive work,  
But to him who sows righteousness will be a sure reward.  
As righteousness leads to life,  
So he who pursues evil pursues his own death.  
Those who are of a perverse heart are an abomination to the Lord,  
But such as are blameless in their ways are a delight.  
Though they join forces, the wicked will not go unpunished;  
But the posterity of the righteous will be delivered."*  
[Prov. 11:18-21, Bible, NKJV]

*"Integrity without knowledge is weak and useless, and knowledge without integrity is dangerous and dreadful."*  
[Samuel Johnson Rasselas, 1759]

*"Beware lest anyone cheat you through philosophy and empty deceit, according to the tradition of men, according to the basic principles of the world, and not according to Christ."*  
[Colossians 2:8, Bible, NKJV]

Deceptive "word of art" definitions within the Internal Revenue Code are the main vehicle for deceiving most people that they are the "public officer", "person", "individual", or straw man that is the subject of government statutes.

*"WORDS OF ART. The vocabulary or terminology of a particular art or science, and especially those expressions which are idiomatic or peculiar to it. See Cargill v. Thompson, 57 Minn. 534, 59 N.W. 638."*  
[Black's Law Dictionary, Fourth Edition, p. 1779]

The following "terms" form the heart of the deception:

1. "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10). The District of Columbia. Nowhere within Internal Revenue Code, Subtitle A, the income tax, is there found a definition of the term "United States" that expressly includes any state of the Union.
2. "State" as defined in 26 U.S.C. §7701(a)(10) and 4 U.S.C. §110(d). A territory or possession of the United States and NOT a state of the Union. All states of the Union are "foreign" with respect to federal legislative jurisdiction.
3. "trade or business" as defined in 26 U.S.C. §7701(a)(26). A "public office" within the U.S. government.
4. "employee" as defined in 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-1 and 26 U.S.C. §6331(a). A government "public officer" or instrumentality.
5. "employer" as defined in 26 U.S.C. §3401(d). A "person" who has "employees".
6. "income" as defined in 26 U.S.C. §643(b). Means the earnings of a trust or estate and NOT a natural being.
7. "individual" as defined in 5 U.S.C. §552a(a)(2) and 26 C.F.R. §1.1441-1(c)(3). Means a straw man office and fiction of law domiciled or resident on federal territory per 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b) and which is not within the exclusive or general jurisdiction of any state of the Union.

Most people do not read the law, which means that they aren't aware of the above definitions. Those who take the time to read the law are usually met by the following downright fraudulent tactics by the government:

1. They are told that the definition employs the word "includes" and that this word authorizes them to add ANYTHING they want to the definition, including things that do not expressly appear in the law itself. This is HOGWASH!

***"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning."** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.*

943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary." [Stenberg v. Carhart, 530 U.S. 914 (2000)]

**"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]

2. If they are in court and cite the statutory definition, the opposing government attorney will say:

"Objection: Calls for a legal conclusion."

This too is hogwash, because in the context of a tax trial, the Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids the judge or the government in general from making such a declaration of fact.

3. They will rely upon an expert or government employee. The ONLY thing upon which one can rely is the law in a society of law and not men.

**"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested legal right."**  
[Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)]

3.1. All that federal prosecutors and judges prove by parading "men" in front of the jury instead of reading the law itself is that they want to destroy the very foundation of our rights and liberty in this country, which is the rule of law, and replace it with an imperial judicial monarchy of men. The result is that they turn our country into what God calls "an abomination".

*"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]

3.2. No amount of grandstanding and salesmanship by an "expert" can add ANYTHING to the definitions clearly appearing in the statutes. The courts cannot WRITE law, which means that they can't ADD to what appears in the law in order to enlarge their jurisdiction. It is a violation of the separation of powers for a court to write or rewrite law. The making of law is a political question and courts may not lawfully entertain political questions. Bringing experts in to write or rewrite or extend the law simply turns the court into a perpetual constitutional convention or legislative body that subjectively decides what THEY and not the Sovereign People want. Below is what the U.S. Supreme Court ruled on this important question:

*But, fortunately for our freedom from political excitements in judicial duties, this court can never with propriety be called on officially to be the umpire in questions merely political. The adjustment of these questions belongs to the people and their political representatives, either in the State or general government. These questions relate to matters not to be settled on strict legal principles. They are adjusted rather by inclination, or prejudice or compromise, often. Some of them succeed or are defeated even by public policy alone, or mere naked power, rather than intrinsic right. There being so different tastes as well as opinions in politics, and especially in forming constitutions, some people prefer foreign models, some domestic, and some neither, while judges, on the contrary, for their guides, have fixed constitutions and laws, given to them by others and not provided by themselves. And those others are no more Locke than an Abbe Sieyes, but the people. Judges, for constitutions, must go to the people of their own country, and must [48 U.S. 52] merely enforce such as the people themselves, whose judicial servants they are, have been pleased to put into operation.*

**Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament of judges would be that, in such an event, all political privileges and rights would, in a dispute among the people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much**

1 perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing  
2 their representatives to make laws and unmake them, and without our interference as to their principles or policy  
3 in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered  
4 by the State or the Union, commence their functions and may decide on the rights which conflicting parties can  
5 legally set up under them, rather than about their formation itself. Our power begins after theirs ends.  
6 Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights  
7 beneath them, rather than disputed points in making them. We speak what is the law, jus dicere, we speak or  
8 construe what is the constitution, after both are made, but we make, or revise, or control neither. The disputed  
9 rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by  
10 positive legislation, clear contracts, moral duties, and fixed rules; they are per S.E. questions of law, and are  
11 well suited to the education and habits of the bench. But the other disputed points in making constitutions,  
12 depending often, as before shown, on policy, inclination, popular resolves and popular will and arising not in  
13 respect to private rights, not what is meum and tuum, but in relation to politics, they belong to politics, and they  
14 are settled by political tribunals, and are too dear to a people bred in the school of Sydney and Russel for them  
15 ever to intrust their final decision, when disputed, to a class of men who are so far removed from them as the  
16 judiciary, a class also who might decide them erroneously, as well as right, and if in the former way, the  
17 consequences might not be able to be averted except by a revolution, while a wrong decision by a political  
18 forum can often be peacefully corrected by new elections or instructions in a single month; and if the people,  
19 in the distribution of powers under the constitution, should ever think of making judges supreme arbiters in  
20 political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow such  
21 various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will dethrone  
22 themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but surely -- a  
23 new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and one more  
24 dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead of controlling  
25 the people in political affairs, the judiciary in our system was designed rather to control individuals, on the one  
26 hand, when encroaching, or to defend them, on the other, under the Constitution and the laws, when they are  
27 encroached upon. And if the judiciary at times seems to fill the important station of a check in the government, it  
28 is rather a check on the legislature, who may attempt to pass laws contrary to the Constitution, or on the executive,  
29 who may violate both the laws and Constitution, than on the people themselves in their primary capacity as  
30 makers and amenders of constitutions.  
31 [[Luther v. Borden, 48 U.S. 1 \(1849\)](#)]

32 4. They will cite an IRS publication, which the IRS itself says is untrustworthy.

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

36 Below are some of the most prevalent mistakes that people make who allow themselves to be deceived into "volunteering"  
37 (e.g. "voluntary compliance") to represent the straw man as a public officer or government employee without compensation  
38 using words of art:

- 39 1. They will PRESUME that the terms used on government forms have their ordinary meaning instead of the meaning  
40 defined in the law itself.
- 41 2. They will PRESUME that the word "United States" as used in federal statutes includes any part of the exclusive  
42 jurisdiction of a state.
- 43 3. They will not even realize that they are making presumptions and not question or investigate what they read on  
44 government forms or in government publications.
- 45 4. They do not realize that all presumptions which impair constitutionally protected rights are a tort and are impermissible  
46 in any court of law.

47 (1) [8:4993] **Conclusive presumptions affecting protected interests:**

48 A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected  
49 liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due  
50 process and equal protection rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct 2230, 2235; Cleveland  
51 Bed. of Ed. v. LaFleur (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that  
52 unmarried fathers are unfit violates process]  
53 [[Federal Civil Trials and Evidence, Rutter Group, 2006, paragraph 8:4993, p. 8K-34](#)]

- 54 5. They will look at the word "individual" and PRESUME that it means them. All terms within federal law, according to  
55 the courts themselves, are to be construed as limited to the place where the government has general legislative powers.  
56 The federal government DOES NOT have general jurisdiction within states of the Union because of the separation of  
57 powers doctrine:

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

13 *"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S.*  
14 *251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal*  
15 *affairs of the states; and emphatically not with regard to legislation."*  
16 *[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]*

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

23 All of the above PRESUMPTIONS are what lead to most of the evil, deceit, and slavery. The root of ALL of them is the  
24 love of YOUR money and stuff by politicians, who would sell their soul for the almighty dollar and the power that possessing  
25 it gives them over you:

26 *"For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness,*  
27 *and pierced themselves through with many sorrows."*  
28 *[1 Tim. 6:10, Bible, NKJV]*

29 We have written an exhaustive legal memorandum which describes why presumption violates God's law, violates due process  
30 of law, and may not lawfully be employed against anyone protected by the United States Constitution.

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

31 If you would like to know more about how the craft of lawyers, which is words, is systematically abused to deliberately  
32 deceive, enslave, and injure people, and how to defend yourself against such dishonest tactics see:

- 33 1. *Legal Deception, Propaganda, and Fraud*, Form #05.014-proves that the purpose of law is to delegate authority, and  
34 that it cannot serve that essential function if the definition of words is left to the subjective discretion of a judge who is  
35 a "taxpayer".  
36 <http://sedm.org/Forms/FormIndex.htm>
- 37 2. *Reasonable Belief About Income Tax Liability*, Form #05.007-proves that everything a government prosecutor can or  
38 would rely on to rebut the definitions clearly shown in the Internal Revenue Code is UNTRUSTWORTHY according to  
39 the courts themselves.  
40 <http://sedm.org/Forms/FormIndex.htm>
- 41 3. *Great IRS Hoax*, Form #11.302, Sections 3.9.1 through 3.9.28  
42 <http://sedm.org/Forms/FormIndex.htm>

## 43 **22 ALL CAPS NAME fallacies**

44 Many people in the freedom community claim that the "straw man" is represented by the all-caps name that the government  
45 uses when they mail you notices and correspondence. An example of such rhetoric may be found on the web below:

*Memorandum of Law on the Name, Family Guardian Fellowship*  
<http://famguardian.org/Subjects/LawAndGovt/Articles/MemLawOnTheName.htm>



1 We believe that those who take this position are simply mistaken and that they don't understand that:

- 2 1. The straw man is a public office in the government.
- 3 2. The method of connecting one's private property to the "straw man" is by using the license number assigned to the office,
- 4 which is the Taxpayer Identification Number.

5 The measure of whether the all caps name means anything is whether the courts treat it as a criteria in a dispute. No one has  
6 ever shown us any proof that use of an all caps name in association with a natural being was a legitimate basis to determine  
7 whether the accused was engaged in a federal franchise or was engaged in the "trade or business" franchise. Until we see  
8 evidence that courts or government prosecutors actually make the all caps name into a criteria for convicting someone, using  
9 this argument is going to do nothing but make those who use it look STUPID in front of both a judge and a jury.

10 The REAL issue of any civil dispute involving the government is not what "name" an alleged obligation attaches to, but  
11 RATHER:

- 12 1. Was the obligation ever expressly consented to? Consent is the source of ALL civil jurisdiction. In other words, HOW  
13 did you "waive sovereign immunity" and agree to be SUBJECT to the statute in question?
- 14 2. In what precise form did the consent take? The government as moving party enforcing the obligation MUST produce  
15 legal evidence of the consent and cannot PRESUME that it exists.
- 16 3. Did you have the CAPACITY to consent to the obligation? For instance, how can you consent to a government  
17 franchise as a private human? Franchises cannot lawfully CREATE any new public offices, but instead add benefits to  
18 EXISTING public offices. It is a crime to unilaterally ELECT yourself into public office by filling out a government  
19 form. A lawful election or appointment is the ONLY lawful way to CREATE a new public office.
- 20 4. Does the government even have the RIGHT to offer the "benefit" in the geographic place where you are physically  
21 situated? That would require EXCLUSIVE JURISDICTION.
- 22 5. Do you have a civil domicile on territory within the EXCLUSIVE jurisdiction of the government grantor of the  
23 franchise or civil statute? If not, the case must be dismissed.

24 A better way to attack the straw man is simply to claim that any identifying number associated with you by the government:

- 25 1. Is not "yours". 20 C.F.R. §422.103(d) says it belongs to the government and not any private person. It is illegal and  
26 constitutes theft and embezzlement to use public property for a private use and you therefore can't associate such public  
27 property with your private property without donating your private property to a public use to procure the benefits of a  
28 government franchise. The only one who can perform that donation is you WITH your informed consent.

29 *"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;"*  
30 *and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a*  
31 *man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it*  
32 *to his neighbor's injury, and that does not mean that he must use it for his*  
33 *neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other*  
34 *public "benefit"];* *second, that if he devotes it to a public use, he gives to the public a right to control*  
35 *that use; and third, that whenever the public needs require, the public may take it upon payment of due*  
36 *compensation."*

37 [*Budd v. People of State of New York, [143 U.S. 517](#) (1892)*]

- 38 2. If it is a Taxpayer Identification Number, cannot be yours because you are a nonresident alien and not an alien. IRS can  
39 only issue Taxpayer Identification Numbers to "U.S. persons" with a domicile on federal territory, and so if they use a  
40 Social Security Number in place of a Taxpayer Identification Number, indirectly they are assuming usually falsely that  
41 you maintain a domicile on federal territory and you should vigorously rebut that presumption. See:  
42 2.1. About SSNs and TINs on Government Forms and Correspondence, Form #05.012  
43 <http://sedm.org/Forms/FormIndex.htm>  
44 2.2. Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013  
45 <http://sedm.org/Forms/FormIndex.htm>  
46 3. May only be used in connection those engaging in the "trade or business" or "public office" franchise. This is confirmed  
47 by IRS Form 1042-S Instructions.

48 *Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)*

**You must obtain a U.S. taxpayer identification number (TIN) for:**

- Any recipient whose income is effectively connected with the **conduct of a trade or business [public office pursuant to 26 U.S.C. §7701(a)(26)]** in the United States.

**Note.** For these recipients, exemption code 01 should be entered in box 6.

[. . .]

*If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.*

*[IRS Form 1042s Instructions, Year 2006, p. 14]*

If you would like to know more about why the all caps name is not a legitimate defense in court, see section 7.1 of the following:

*Flawed Tax Arguments to Avoid*, Form #08.004

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

## **23 Attacking illegal franchise enforcement in a court of law**

Licensed activities may only be offered to those physically present within and domiciled within federal territory not protected by the USA Constitution. Offering them any place else constitutes PRIVATE business activity not protected by the Constitution or by sovereign immunity. The U.S. Supreme Court affirmed this concept when it held the following:

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce or domestic trade of the States**. **Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize [e.g. LICENSE, using a Social Security Number (SSN) or Taxpayer Identification Number (TIN)] a trade or business [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) ]*

If you were domiciled OUTSIDE of federal territory at the time you were offered a government franchise, then those who offered it to you are not acting as a government but a private corporation PRETENDING to be a government. We explain it this way in our Member Agreement, Form #01.001:

*The only place rights can be converted into “privileges” is on federal territory not protected by the Constitution, which is also where PRIVATE rights don’t exist and everything is a **PUBLIC PRIVILEGE** through franchise with the de facto government. The Declaration of Independence says my Constitutionally protected rights are “inalienable”, which means they are incapable of being sold, exchanged, transferred, or bargained away in relation to a REAL de jure government by ANY means, including through any government franchise. A lawful de jure government established SOLELY to protect PRIVATE property and PRIVATE rights cannot at the same time do any of the following:*

1. Make a profitable business or franchise out of DESTROYING, taxing, regulating, and compromising rights and enticing people to surrender those same inalienable rights. See Government Instituted Slavery Using Franchises, Form #05.030, <http://sedm.org/Forms/FormIndex.htm>.
2. Refuse to protect or even recognize the existence of private rights. This includes:
  - 2.1. Prejudicially presuming that there are no private rights because everyone is the subject of statutory civil law. All statutory civil law regulates GOVERNMENT conduct, not private conduct. See Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037, <http://sedm.org/Forms/FormIndex.htm>.
  - 2.2. Compelling people to engage in public franchises by forcing them to use Social Security Numbers. See Resignation of Compelled Social Security Trustee, Form #06.002, <http://sedm.org/Forms/FormIndex.htm>.

- 2.3. Presuming that all those interacting with the government are officers and employees of the government called "persons", "U.S. citizens" or "U.S. residents", "individuals", "taxpayers" (under the income tax franchise), "motorists" (under the drivers license franchise), "spouses" (under the marriage license Franchise), etc. The First Amendment protects our right NOT to contract or associate with such statuses and to choose any status that we want and be PROTECTED in that choice from the adverse and injurious presumptions of others. See [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#), <http://sedm.org/Forms/FormIndex.htm>.
- 2.4. Refusing the DUTY to prosecute employers who compel completing form W-4, which is the WRONG form for most Americans.
- 2.5. Refusing to prosecute those who submit false information returns against people NOT engaged in public offices within the government in the District of Columbia. See [Correcting Erroneous Information Returns, Form #04.001](#), <http://sedm.org/Forms/FormIndex.htm>.
3. Refuse to recognize anyone's right and choice not to engage in franchises such as a "trade or business" or to quit any franchise they may have unknowingly signed up for.
- 3.1. Refusing to provide or hiding forms that allow you to quit franchises and/or telling people they can't quit. For instance, Social Security Administration hides the form for quitting Social Security and tells people they aren't allowed to quit. This is SLAVERY in violation of the Thirteenth Amendment.
- 3.2. Offering "exempt" status on tax forms but refusing to provide or even recognize a "not subject" or "nontaxpayer" option. These two statuses are completely different and mutually exclusive. See [Flawed Tax Arguments to Avoid, Form #08.004](#), Section 9.2.6, <http://sedm.org/Forms/FormIndex.htm>.
- 3.3. Refusing to file corrected information returns that zero out false reports of third parties, interfering with their filing, or not providing a form that the VICTIM, rather than the filer can use, to correct them. See [Correcting Erroneous Information Returns, Form #04.001](#), <http://sedm.org/Forms/FormIndex.htm>.
- 3.4. Refusing to provide a definition of "trade or business" in their publication that would warn most Americans that they not only aren't involved in it, but are committing a CRIME to get involved in it in violation of [18 U.S.C. §912](#).
4. Deprive people of a remedy for the protection of private rights by turning all courts into administrative franchise/property courts in the Executive Branch instead of the Judicial Branch, such as Traffic Court, Family Court, Tax Court, and all federal District and Circuit Courts. See: [What Happened to Justice?, Form #06.012](#); <http://sedm.org/Forms/FormIndex.htm>. This forces people to fraudulently declare themselves a privileged franchisee such as a "taxpayer" before they can get a remedy. See Tax Court Rule 13(a), which says that only "taxpayers" can petition Tax Court.

REAL de jure Judges cannot serve two masters, Justice and Money/Mammon, without having a criminal conflict of interest and converting the Public Trust into a Sham Trust. Anyone who therefore claims the authority to use franchises to entice me to surrender or destroy the private rights which all just government were established ONLY to protect cannot lawfully or truthfully claim to be a "government" and is simply a [de facto private corporation](#), a usurper, and a tyrant pretending to be a government. In fact, I believe it constitutes an "invasion" within the meaning of [Article 4, Section 4 of the United States Constitution](#) as well as an act of [international terrorism](#) for the federal government to either offer or enforce any national franchise within any constitutional state of the Union, or for any state of the Union to condone or allow such activity. See:

[De Facto Government Scam, Form #05.043](#); <http://sedm.org/Forms/FormIndex.htm>

[SEDM Member Agreement, Form #01.001, Section 1.2]

In legal terms, it is a breach of fiduciary duty for a public officer such as a judge to offer or enforce government franchises within states of the Union. This can be seen by examining the legal definition of "public office" within the legal encyclopedia:

"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."<sup>129</sup> **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.**<sup>130</sup> **That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.**<sup>131</sup> **and owes a fiduciary duty to the public.**<sup>132</sup> **It has been said that**

<sup>129</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>130</sup> 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.

<sup>131</sup> 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.

<sup>132</sup> 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

1 *the fiduciary responsibilities of a public officer cannot be less than those of a private individual.* <sup>133</sup>  
2 Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public  
3 confidence and undermine the sense of security for individual rights is against public policy. <sup>134</sup> “  
4 [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

5 The details of how to attack illegal franchise enforcement are beyond the scope of this document. If you would like to  
6 investigate this matter further, see:

*Government Instituted Slavery Using Franchises*, Form #05.030, Section 23  
<http://sedm.org/Forms/FormIndex.htm>

## 7 **24 Lawfully Avoiding the Duties of the Straw Man**

### 8 **24.1 In General**

9 The key to avoiding the duties and liabilities of the straw man is found in the Bible, which reads on the subject:

10 “Now we know that **whatever the law says, it says to those who are under the law**, that every mouth may be  
11 stopped, and all the world may become guilty before God. Therefore by the deeds of the law no flesh will be  
12 justified in His sight, for by the law is the knowledge of sin.”  
13 [Romans 3:19-20, Bible, NKJV]

14 “Therefore, my brethren, **you also have become dead to the law through the body of Christ, that you may be**  
15 **married to another—to Him who was raised from the dead, that we should bear fruit to God.**”  
16 [Romans 7:4, Bible, NKJV]

17 Someone who is “under the [civil] law” in our country is someone who voluntarily consents to be subject to it by choosing a  
18 domicile within the place protected by that law and thereby becoming a “citizen”, “resident”, or “inhabitant”. This is the  
19 whole notion behind the Declaration of independence: Consent of the governed, or should we say consent TO BE governed:

20 **“The citizen cannot complain, because he has**  
21 **voluntarily submitted himself to such a form of**  
22 **government. He owes allegiance to the two departments, so to speak, and within their respective**  
23 **spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand**  
24 **protection from each within its own jurisdiction.”**  
25 [United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]

26 You cannot complain about the civil laws of a place based on the above, because you wouldn’t be called a “citizen” in that  
27 place unless you have voluntarily chosen a domicile there and thereby:

- 28 1. Consented to be “governed”, as the Declaration of Independence indicates. In legal terms, this choice is called “animus  
29 manendi”.
- 30 2. Delegated authority to the government of that place to protect you and accepted the obligation to pay for the protection  
31 in the form of “tribute” or “taxes”.

32 **“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit**  
33 **or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth**  
34 **Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally**  
35 **reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously**  
36 **includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of

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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).

<sup>133</sup> 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.

<sup>134</sup> 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).

property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."  
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

3. Became a “subject” under the civil law.

"Citizens" are members of a political community who, in their associated capacity, have established or submitted themselves to the dominion of a government [by giving up their rights and thereby becoming "subjects"] for the promotion of their general welfare and the protection of their individual as well as collective rights. Herriott v. City of Seattle, 81 Wash.2d. 48, 500 P.2d. 101, 109."  
[Black's Law Dictionary, Sixth Edition, p. 244]

A man or woman who is “dead to the law” as Romans 7:4 indicates is someone who:

1. Cannot and does not describe themselves with any word or “term” or status found within the statutes of the heathen rulers or their tax collectors. Such words include, but are not limited to:
  - 1.1. “citizen”
  - 1.2. “resident”
  - 1.3. “individual”
  - 1.4. “inhabitant”
  - 1.5. “taxpayer”
  - 1.6. “employee”
  - 1.7. “employer”
  - 1.8. “nonresident alien individual”
  - 1.9. “alien individual”
2. Uses ONLY the following words to describe themselves:
  - 2.1. “nonresident”
  - 2.2. “transient foreigner”
  - 2.3. "stateless person"
  - 2.4. "in transitu"
  - 2.5. "transient"
  - 2.6. "sojourner"

The following words originate from the fact that a person retains their domicile of origin, which is Heaven for believers, as long as they are “in transitu” or travelling:

*Treatise on the Law of Domicil; M.W.Jacobs, 1887*

§ 114. *Id. Domicil of Origin adheres until another Domicil is acquired. –*

*But whether the doctrine of Udry v. Udry be or be not accepted, the law, as held in Great Britain and America, is beyond all doubt clear that domicil of origin clings and adheres to the subject of it until another domicil is acquired. This is a logical deduction from the postulate that "every person must have a domicil somewhere." For as a new domicil cannot be acquired except by actual residence cum animo manendi, it follows that the domicil of origin [Heaven] adheres while the subject of it is in transitu, or, if he has not yet determined upon a new place of abode, while he is in search of one,--"quarens quo S.E. conferat atque ubi constituat." Although this is a departure from the Roman law doctrine, yet it is held with entire unanimity by the British and American cases. It was first announced, though somewhat confusedly, by Lord Alvanley in Somerville v. Somerville: "The third rule I shall extract is that the original domicil . . . or the domicil of origin is to prevail until the party has not only acquired another, but has manifested and carried into execution an intention of abandoning his former domicil and taking another as his sole domicil." The same idea has been expressed by Lord Wensleydale in somewhat different phrase in Aikman v. Aikman: "Every man's domicil of origin must be presumed to continue until he has acquired another sole domicil by actual residence with the intention of abandoning his domicil of origin. This change must be animo et facto, and the burden of proof unquestionably lies upon him who asserts the change." Lord Cranworth observed in the same case: "It is a clear principle of law that the domicil of origin continues until another is acquired; i.e., until the person has made a new home for himself in lieu of the home of his birth." In America similar language has been used.*

[*Treatise on the Law of Domicil; M.W.Jacobs, 1887, pp. 174-175; Little, Brown, and Company;*

SOURCE: <http://books.google.com/books?id=MFQvAAAAIAAJ&printsec=titlepage/>]

3. Has no civil domicile or residence within the jurisdiction of the government that wrote the specific civil statute or civil law.
4. Any government form they fill out must put “None” or “Kingdom of Heaven” or their own man-made government for every block that says:



4.1. “Residence”. Remember, the ONLY parties who can have a “residence” under the I.R.C. are aliens and you are NOT an “alien” if you were born in our country! All “taxpayers” are “aliens” within the I.R.C. The ONLY definition of “residence” is found at 26 C.F.R. §1.871-2(b) is the only definition for “residence” and it does not include “nonresident aliens”, CONSTITUTIONAL “citizens of the United States”, or STATUTORY “U.S. citizens”. If you put down a “residence” on a tax form, indirectly, you are admitting you are an alien and committing perjury under penalty of perjury. Anyone who wants to argue with you should be challenged to produce a statute or regulation that includes CONSTITUTIONAL citizens, “nonresident aliens”, or “non-resident non-persons” because the rules of statutory construction forbid adding anything to a definition:

*“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]

*“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) ; Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”*  
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

4.2. “Permanent address”

4.3. “Domicile”

For reasons, see:

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

5. Does not accept the “benefits” of any government franchise or insurance program:

5.1. Does not participate in Social Security, Medicare, or Unemployment and terminates participation if they signed up at any point.

5.2. Insists that the government is not authorized to provide any “benefits” whenever they are offered.

5.3. Insists that the government meets the burden of proving that it is providing REAL consideration whenever they want to impose the duties of the franchise agreement. That consideration MUST not result in any surrender of any constitutional right and must be legally enforceable in a real, constitutional court and not an Article IV administrative franchise court. Most government programs, in fact, do not provide a legally enforceable right to ANYTHING in a real, constitutional court. The following document is extremely useful in posing such a challenge and provides very powerful evidence that will put any jury on your side on this subject:

Government “Benefits” Scam, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

6. Claims constitutional rights under the common law rather than “civil rights” under statutory civil law:

6.1. “Civil rights” are statutory rights that attach to your choice of domicile, which is a protection franchise. They are also called “public rights” by the courts.

6.2. Constitutional rights attach to the land whereas civil rights attach to your choice of domicile and the private law contracts that implement the franchise.

*“It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status [e.g. contracts and franchises consented to] of the people who live in it.”*  
[Balzac v. Porto Rico, 258 U.S. 298 (1922)]

6.3. Acceptance of a statutory “public right” actually results in the opposite of what most people expect: A surrender of private rights in exchange for public rights or franchises, a surrender of sovereign immunity, and a complete surrender of any remedy in a REAL Constitutional court of law!:

These general rules are well settled: (1) That the United States, when it creates rights [CIVIL RIGHTS!!] in individuals against itself [a “public right”, which is a euphemism for a “franchise” to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through the courts. United States ex

1 *rel. Dunlap v. Black*, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; *Ex parte Atocha*, 17 Wall. 439, 21 L.Ed. 696;  
2 *Gordon v. United States*, 7 Wall. 188, 195, 19 L.Ed. 35; *De Groot v. United States*, 5 Wall. 419, 431, 433, 18  
3 L.Ed. 700; *Comegys v. Vasse*, 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and provides  
4 a special remedy, that remedy is exclusive. *Wilder Manufacturing Co. v. Corn Products Co.*, 236 U.S. 165, 174,  
5 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118; *Arnsen v. Murphy*, 109 U.S. 238, 3 Sup.Ct. 184, 27  
6 L.Ed. 920; *Barnet v. National Bank*, 98 U.S. 555, 558, 25 L.Ed. 212; *Farmers' & Mechanics' National Bank v.*  
7 *Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not,  
8 if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by the  
9 Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the denial  
10 of compensation was rested wholly upon the construction of the act. See *Medbury v. United States*, 173 U.S. 492,  
11 198, 19 Sup.Ct. 503, 43 L.Ed. 779; *Parish v. MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; *McLean*  
12 *v. United States*, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; *United States v. Laughlin* (No. 200), 249 U.S. 440,  
13 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919. But here Congress has provided:  
14 [*U.S. v. Babcock*, 250 U.S. 328, 39 S.Ct. 464 (1919)]

15 6.4. You can't be a party to any franchise, "public right", or "civil right" if you want to be "dead to the law", free, and  
16 sovereign!

17 7. Claims allegiance to no one but God and his neighbor, which are the two great commandments. See Matt. 22:36-40.

18 8. Does not claim allegiance to any ruler or government or sign any perjury statement.

19 9. Identifies themselves as a "sui juris" rather than a "pro se" or "pro per" in a litigation setting:

20 "Sui juris. Of his own right; **possessing full social and civil rights; not under any legal disability**, or the power  
21 of another, or guardianship. Having capacity to manage one's own affairs; not under legal disability to act for  
22 one's self."

23 [*Black's Law Dictionary*, Sixth Edition, p. 1434]

25 "Pro se. **For one's own behalf [behalf of the STRAW MAN!]**; in person. Appearing for oneself, as in the case  
26 of one who does not retain a lawyer and appears for himself in court."

27 [*Black's Law Dictionary*, Sixth Edition, p. 1221]

28 10. Does not use identifying numbers. SSNs and TINs create a presumption that the applicant is domiciled or resident on  
29 federal territory. See:

*About SSNs and TINs on Government Forms and Correspondence*, Form #05.012

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

30 11. Does not fill out or submit any government forms. Do so only when compelled to do so and

31 11.1. Indicate duress on the form.

32 11.2. Define every "word of art" on the form to disassociate them with any government jurisdiction and prevent  
33 themselves from becoming a victim of the presumptions of others. Presumption is a Biblical sin in violation of  
34 Numbers 15:30 (NKJV). For an example, see:

*Tax Form Attachment*, Form #04.201

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

35 11.3. Attach the following:

*Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001

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

## 36 **24.2 Administrative Remedies to Prevent Identity Theft on Government Forms**<sup>135</sup>

37 We have prepared an entire short presentation showing you all the "traps" on government forms and how to avoid them:

*Avoiding Traps in Government Forms*, Form #12.023

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

38 All of the so-called "traps" described in the above presentation center around the following abuses and FRAUDS:

39 1. The perjury statement at the end of the form betrays where they PRESUME you geographically are. 28 U.S.C. 1746  
40 identifies TWO possible jurisdictions, and if they don't use the one in 28 U.S.C. §1746(1), they are PRESUMING,  
41 usually falsely, that you are located on federal territory and come under territorial law.

<sup>135</sup> Source: *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002, Section 13.9; <http://sedm.org/Forms/FormIndex.htm>.

Wherever, under any law of the United States or under any rule, regulation, order, or requirement made pursuant to law, any matter is required or permitted to be supported, evidenced, established, or proved by the sworn declaration, verification, certificate, statement, oath, or affidavit, in writing of the person making the same (other than a deposition, or an oath of office, or an oath required to be taken before a specified official other than a notary public), such matter may, with like force and effect, be supported, evidenced, established, or proved by the unsworn declaration, certificate, verification, or statement, in writing of such person which is subscribed by him, as true under penalty of perjury, and dated, in substantially the following form:

(1) If executed without the United States [federal territory or the government]: "I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on (date).

(Signature)".

(2) If executed within the United States [federal territory or the government], its territories, possessions, or commonwealths: "I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date).

(Signature)".

2. Telling you when you submit the form that the terms on the form have their ordinary, PRIVATE, non-statutory meaning but after they RECEIVE the form, INTERPRETING all terms in their PUBLIC and STATUTORY context. This is bait and switch, deception, and FRAUD.
3. Confusing the CONSTITUTIONAL context with the STATUTORY context for geographical words of art such as "United States" and "State".
4. Confusing CONSTITUTIONAL "Citizens" or "citizens of the United States" in the Fourteenth Amendment with STATUTORY "U.S. citizen", or "nationals and citizens of the United states at birth" under 8 U.S.C. §1401.
5. Confusing CONSTITUTIONAL "persons" or "people" with STATUTORY "persons" or "individuals". CONSTITUTIONAL "persons" are all MEN OR WOMEN AND NOT ARTIFICIAL entities or offices, while civil STATUTORY persons are all PUBLIC offices and fictions of law created by Congress.
6. Connecting you with a civil status found in civil statutory law, which is a public office. The form itself does this:
  - 6.1. In the "status" block. It either doesn't offer a STATUTORY "non-resident non-person" status in the form or they don't offer ANY form for STATUTORY "non-resident non-persons".
  - 6.2. The Title of the form. The upper left corner of the 1040 identifies the applicant as a "U.S. individual", meaning a public office domiciled on federal territory.
  - 6.3. Underneath the signature, which usually identifies the civil status of the applicant, such as "taxpayer".

The remedy for the above types of deception and fraud is the following:

1. Avoid filling out any and every government form.
2. If FORCED to fill out a government form, ALWAYS attach a MANDATORY attachment that defines all geographical, citizenship, and status terms the form with precise definitions and betray whether the meaning is STATUTORY or CONSTITUTION. It CANNOT be both. If you think it is both, you are practicing a logical fallacy called "equivocation". State on the form you are attaching to that the form is "Not valid, false, and fraudulent if not accompanied by the following attachment: \_\_\_\_\_". The attachments on our site are good for this.
3. Tell the recipient that if they don't rebut the definitions you provide within a specified time limit, then they agree and are estopped from later challenging it.
4. Specify that none of the terms on the form submitted have the meaning found in any state or federal statutory code. Instead they imply only the common meaning.

There are many forms on our site you can attach to standard forms provided by the IRS, state revenue agencies, financial institutions, and employers that satisfy the above to ensure that your correct status is reflected in their records. Below are the most important ones.

1. [Affidavit of Citizenship, Domicile, and Tax Status](http://sedm.org/Forms/FormIndex.htm), Form #02.001
2. [Tax Form Attachment](http://sedm.org/Forms/FormIndex.htm), Form #04.201

3. USA Passport Application Attachment, Form #06.007  
<http://sedm.org/Forms/FormIndex.htm>
4. Voter Registration Attachment, Form #06.003  
<http://sedm.org/Forms/FormIndex.htm>
5. Affidavit of Domicile: Probate, Form #04.223  
<http://sedm.org/Forms/FormIndex.htm>

The language after the line below is language derived from Form #04.223 above. The language included is very instructive and helpful to our readers in identifying HOW the identity theft happens. We strongly suggest reusing this language in the administrative record of any entity who claims you are a statutory "taxpayer", "person", or "individual" under the Internal Revenue Code or state revenue code.

### ***AFFIDAVIT REGARDING ESTATE OF DECEDENT:***

I certify that the following facts are true under penalty of perjury under the criminal perjury laws of the state I am in but NOT under any OTHER of the civil statutory codes. I am not under any other civil codes as a civil non-resident non-person. The content of this form defines all geographical, citizenship, and domicile terms used on any and all forms to which this estate settlement relates for all parties concerned.

1. Civil status and domicile of decedent: Decedent at the time of his death was:
  - 1.1. A CONSTITUTIONAL "Citizen" or "citizen of the United States" as defined in the Fourteenth Amendment.
  - 1.2. NOT a STATUTORY "U.S. citizen" or "national and citizen of the United States at birth" under 8 U.S.C. §1401, 26 C.F.R. §1.1-1(c), or 26 U.S.C. §3121(e). 26 C.F.R. §1.1-1(c) identifies an 8 U.S.C. §1401 "U.S. citizen" as the ONLY type of "citizen" subject to the Internal Revenue Code. All such "U.S. citizens" are territorial citizens born within and domiciled within federal territory and NOT a CONSTITUTIONAL "State".
  - 1.3. Domiciled in the CONSTITUTIONAL "United States" and CONSTITUTIONAL State at the time of his death.

*"... the Supreme Court in the Insular Cases<sup>136</sup> provides authoritative guidance on the territorial scope of the term "the United States" in the Fourteenth Amendment. The Insular Cases were a series of Supreme Court decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United States. Puerto Rico, like the Philippines, had been recently ceded to the United States. The Court considered the territorial scope of the term "the United States" in the Constitution and held that this term as used in the uniformity clause of the Constitution was territorially limited to the states of the Union. U.S. Const. art. I, § 8 ("[A]ll Duties, Imposts and Excises shall be uniform throughout the United States." (emphasis added)); see Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) ("[I]t can nowhere be inferred that the territories were considered a part of the United States. The Constitution was created by the people of the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the Constitution deals with States, their people, and their representatives."); Rabang, 35 F.3d at 1452. Puerto Rico was merely a territory "appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution." Downes, 182 U.S. at 287, 21 S.Ct. at 787.*

*The Court's conclusion in Downes was derived in part by analyzing the territorial scope of the Thirteenth and Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude "within the United States, or any place subject to their jurisdiction." U.S. Const. amend. XIII, § 1 (emphasis added). The Fourteenth Amendment states that persons "born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." U.S. Const. amend XIV, § 1 (emphasis added). The disjunctive "or" in the Thirteenth Amendment demonstrates that "there may be places within the jurisdiction of the United States that are no[t] part of the Union" to which the Thirteenth Amendment would apply. Downes, 182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth Amendment, however, "is not extended to persons born in any place 'subject to [the United States'] jurisdiction.'" but is limited to persons born or naturalized in the states of the Union. Downes, 182 U.S. at 251, 21 S.Ct. at 773 (emphasis added); see also id. at 263, 21 S.Ct. at 777 ("[I]n dealing with foreign sovereignties, the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories subject to the jurisdiction of the Federal government, wherever located.").*<sup>137</sup>

<sup>136</sup> De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901); Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

<sup>137</sup> Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See Downes, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the "mere cession of the District of Columbia" from portions of Virginia and Maryland did not "take [the District of Columbia] out of the United States or from under the aegis of the Constitution.").

- 1.4. NOT domiciled in the STATUTORY “United States” or “State” as that term is defined in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes. These areas are federal territory not within the exclusive jurisdiction of a state of the Union.
- 1.5. NOT a STATUTORY “U.S. person” as that term is defined in 26 U.S.C. §7701(a)(30), because it relies on the definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes.
- 1.6. An “individual” in an ordinary or CONSTITUTIONAL sense. By this we mean he was a PRIVATE man or woman protected by the CONSTITUTION and the COMMON LAW and NOT subject to the jurisdiction of the STATUTORY civil law.
- 1.7. NOT an “individual” in a STATUTORY sense or as used in any revenue code. 26 C.F.R. §1.1441-1(c)(3) indicates that the ONLY types of “individuals” found anywhere in the Internal Revenue Code are both “foreign persons” and “aliens” or “nonresident aliens”. Therefore the decedent could not possibly be an “individual” as that term is used in the Internal Revenue Code.

26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c ) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) Nonresident alien individual.

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

2. Warning NOT to confuse STATUTORY and CONSTITUTIONAL contexts for geographical or citizenship terms:

- 2.1. Recipient of this form is cautioned NOT to PRESUME that the STATUTORY and CONSTITUTIONAL contexts of geographical, citizenship, or domicile terms are equivalent. They are NOT and are mutually exclusive.
- 2.2. One CANNOT lawfully have a domicile in two different places that are legislatively “foreign” and a “foreign estate” in relation to each other. This is what George Orwell called DOUBLETHINK and the result is CRIMINAL IDENTITY THEFT.
- 2.3. The U.S. Supreme Court held in Rogers v. Bellei, 401 U.S. 815 (1971) that an 8 U.S.C. §1401 STATUTORY “U.S. citizen” is NOT a CONSTITUTIONAL “citizen of the United States” under the Fourteenth Amendment. See also Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998) earlier. Therefore, it is my firm understanding that the decedent:
  - 2.3.1. Was NOT domiciled in the STATUTORY “United States” or “State” defined in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes. These areas are federal territory under the exclusive jurisdiction of the national government.
  - 2.3.2. Was NOT a STATUTORY “U.S. citizen” under 8 U.S.C. §1401, which is the ONLY type of “citizen” mentioned anywhere in the Internal Revenue Code. These are territorial citizens domiciled on federal territory, and the decedent was NOT so domiciled.

3. “Intention” of the Decedent:

The transaction to which this submission relates requires the affiant to provide legal evidence of the “domicile” of the decedent for the purposes of settling the estate. This requires that he/she make a “legal determination” about someone who he/she had a blood relationship with. “Domicile” is a legal term which includes both PHYSICAL presence in a place COMBINED with consent AND intent to dwell there permanently.

***“domicile.** A person's legal home. That place where a man has his true, fixed, and **permanent home** and principal establishment, and to which whenever he is absent he has **the intention of** returning. Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's home are the requisites of establishing a “domicile” therein. The permanent residence of a person or the place to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges.**”*

[Black's Law Dictionary, Sixth Edition, p. 485]

- 3.1. Two types of domicile are involved in the estate of the decedent:

- 3.1.1. The domicile of the PRIVATE PHYSICAL MAN OR WOMAN under the common law and the constitution.



- 3.1.2. The domicile of any PUBLIC OFFICES he/she fills as part of any civil statutory franchises, such as the revenue codes, family codes, traffic codes, etc. These “offices” are represented by the civil statutory “person”, “individual”, “taxpayer”, “driver”, “spouse”, etc.
- 3.2. Legal publications recognize the TWO components of a MAN OR WOMAN, meaning the PUBLIC and the PRIVATE components as follows:

*“A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them.”*  
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]

*“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.”*  
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

- 3.3. Man or woman can simultaneously be in possession of BOTH PUBLIC and PRIVATE rights. This gives rise to TWO legal “persons”: PUBLIC and PRIVATE.
- 3.3.1. The CIVIL STATUTORY law attaches to the PUBLIC person. It can do so ONLY by EXPRESS CONSENT, because the Declaration of Independence, which is organic law, declares that all JUST powers derive from the CONSENT of the party. The implication is that anything NOT expressly and in writing consented to is UNJUST and a tort.
- 3.3.2. The COMMON law and the Constitution attach to and protect the PRIVATE person. This is the person most people think of when they refer to someone as a “person”. They are not referring to the PUBLIC civil statutory “person”. This is consistent with the following maxim of law.

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

- 3.4. The affiant would be remiss NOT to:
- 3.4.1. Distinguish between the PRIVATE man or woman and the PUBLIC office that are both represented by the decedent.
- 3.4.2. Condone or allow the recipient of the form to PRESUME that they are both equivalent. They are simply NOT.
- 3.4.3. Not require all those enforcing PUBLIC rights associated with a PUBLIC office in the government (such as “person”, “individual”, “taxpayer”, etc.) to satisfy the burden of proving that the decedent lawfully CONSENTED to the office by making an application, taking an oath, and serving where the office (also called a statutory “trade or business” in 26 U.S.C. §7701(a)(26)) was EXPRESSLY authorized to be executed.
- 3.5. Regarding the “intent” of the decedent, affiant is certain that the decedent had NO DESIRE to occupy, accept the benefits of, or accept the obligations of any offices he/she was compelled to fill, and therefore:
- 3.5.1. These offices DO NOT lawfully exist . . . and
- 3.5.2. It would be UNJUST to enforce the obligations of said offices WITHOUT written evidence of consent being presented by those doing the enforcing.
- 3.5.3. The recipient of this form has a duty to provide a way NOT to accept any government “benefit” or franchise or the obligations that attach to such an acceptance in the context of any and all transactions which relate to his PRIVATE, exclusively owned property, including the entire estate that is the subject of probate. . . and

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

*Quilibet potest renunciare juri pro se inducto.*  
*Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.”*  
[Bouvier’s Maxims of Law, 1856; SOURCE:  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

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CALIFORNIA CIVIL CODE  
DIVISION 3. OBLIGATIONS  
PART 2. CONTRACTS  
CHAPTER 3. CONSENT

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

3.5.4. It would be criminal THEFT and IDENTITY THEFT to presume that the decedent did hold any such PUBLIC offices or to enforce the obligations of such offices upon the decedent. These offices include any and all civil statuses he might have under the Internal Revenue Code (e.g. "taxpayer", "person", or "individual") or the state revenue codes. Detailed documentation on the nature of this identity theft is included in:

*Government Identity Theft*, Form #05.046

<http://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

4. Location of decedent, estate, and property of the estate:

4.1. All property of the estate is WITHIN the CONSTITUTIONAL "United States" and the CONSTITUTIONAL State of domicile of the decedent.

4.2. All property is WITHOUT the STATUTORY "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10), and 4 U.S.C. §110(d).

4.3. The CONSTITUTIONAL and the STATUTORY "United States" and "State" are mutually exclusive and non-overlapping.

5. The estate and all affiants are a STATUTORY "foreign estate" per 26 U.S.C. §7701(a)(31) because:

*TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]*

*Sec. 7701. – Definitions*

*(a) Definitions*

*(31) Foreign estate or trust*

*(A) Foreign estate*

*The term "foreign estate" means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.*

*(B) Foreign trust*

*The term "foreign trust" means any trust other than a trust described in subparagraph (E) of paragraph (30).*

5.1. WITHOUT the STATUTORY "United States".

*TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]*

*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.*

*TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES*

*CHAPTER 4 - THE STATES*

*Sec. 110. Same; definitions*

*(d) The term "State" includes any Territory or possession of the United States.*

5.2. WITHIN the CONSTITUTIONAL "United States", meaning states of the CONSTITUTIONAL union of states.

5.3. NOT WITHIN the STATUTORY "State" or STATUTORY "United States" under the state revenue codes. It may be within these things in OTHER titles of the state codes, because other titles use different definitions for "State" and "United States".

*REVENUE AND TAXATION CODE – RTC*

*DIVISION 2. OTHER TAXES [6001 - 60709] ( Heading of Division 2 amended by Stats. 1968, Ch. 279. )*

*PART 10. PERSONAL INCOME TAX [17001 - 18181] ( Part 10 added by Stats. 1943, Ch. 659. )*

*CHAPTER 1. General Provisions and Definitions [17001 - 17039.2] ( Chapter 1 repealed and added by Stats. 1955, Ch. 939. )*

*17017 "United States," when used in a geographical sense, includes the states, the District of Columbia, and the possessions of the United States.*

*(Amended by Stats. 1961, Ch. 537.)*

17018. "State" includes the District of Columbia, and the possessions of the United States.  
(Amended by Stats. 1961, Ch. 537.)

- 5.4. Not connected with a STATUTORY "trade or business" within the STATUTORY "United States" as defined in 26 U.S.C. §7701(a)(26). Decedent was NOT engaged in a public office within the national but not state government.

26 U.S.C. §7701  
(a) Definitions  
(26) trade or business

"The term 'trade or business' includes the performance of the functions of a public office."

Keep in mind that the "license" they are talking about is the constructive license represented by the Social Security Number and Taxpayer Identification Number, which are only required for those ENGAGING in a STATUTORY "trade or business" per 26 C.F.R. §301.6109-1. The number therefore behaves as the equivalent of what the Federal Trade Commission (FTC) calls a "franchise mark".

"A franchise entails the right to operate a business that is "identified or associated with the franchisor's trademark, or to offer, sell, or distribute goods, services, or commodities that are identified or associated with the franchisor's trademark." The term "trademark" is intended to be read broadly to cover not only trademarks, but any service mark, trade name, or other advertising or commercial symbol. This is generally referred to as the "trademark" or "mark" element.

The franchisor [the government] need not own the mark itself, but at the very least must have the right to license the use of the mark to others. Indeed, the right to use the franchisor's mark in the operation of the business - either by selling goods or performing services identified with the mark or by using the mark, in whole or in part, in the business' name - is an integral part of franchising. In fact, a supplier can avoid Rule coverage of a particular distribution arrangement by expressly prohibiting the distributor from using its mark."  
[FTC Franchise Rule Compliance Guide, May 2008;  
SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

6. The above definitions of geographical and citizenship terms are NOT definitions as legally defined if they do not include all things or classes of things which are EXPRESSLY included. Furthermore, the rules of statutory construction require that anything and everything that is NOT EXPRESSLY INCLUDED in the above definitions is PURPOSEFULLY EXCLUDED:

"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]

NOTE: Judges and even government administrators are NOT legislators and cannot by fiat or presumption add ANYTHING they want to the definition of statutory terms. If they do, they are violating the separation of powers and conducting a commercial invasion of the states in violation of Article 4, Section 4 of the United States Constitution.

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner."

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."

[. . .]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

It is FRAUD to presume that the use of the word “includes” in any definition gives unlimited license to anyone to add whatever they want to a statutory definition. This is covered in:

Legal Deception, Propaganda, and Fraud, Form #05.014  
<http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>.

7. The recipient of this form is NOT AUTHORIZED to add anything to the above definitions or PRESUME anything is included that does not EXPRESSLY APPEAR in said definitions of the STATUTORY “United States” or “State”. Even the U.S. Supreme Court admits that it CANNOT lawfully do that.

***“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term.”** Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”*  
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

***“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.”** Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) ; Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”*  
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

8. How NOT to respond to this submission: In responding to this submission, please DO NOT:

- 8.1. Tell the affiant what to put or NOT to put in his/her paperwork. That would be practicing law on affiant’s behalf, which I do not consent to.
- 8.2. Try to censor this addition or submission. That would be criminal subornation of perjury. This affidavit and the attached paperwork are signed under penalty of perjury and therefore constitute “testimony of a witness”. Any attempt to influence that witness or restrict his or her testimony is criminal subornation of perjury.
- 8.3. Threaten to withhold service or in some way punish the affiant for submitting or insisting on including this mandatory affidavit. All such efforts constitute criminal witness tampering.
- 8.4. Violate the privacy of the affiant or anyone involved in this transaction by sharing any information about them or this transaction to any third party, whether private or in government.
- 8.5. Communicate emotions or opinions about this correspondence. The ONLY thing requested in response is FACTS and LAW admissible as evidence in court and immediately relevant and “material” to the issues raised herein. Opinions, beliefs, or presumptions are not admissible as evidence in court under the rules of evidence and I don’t consent or stipulate to admit them. Furthermore, even FACTS or LAW are not admissible as evidence unless and until they are communicated by a competent IDENTIFIED witness who signs under penalty of perjury. The identification required must include the full legal name, email address, phone number, and workplace address of the witness. Otherwise, the evidence is without foundation and will be excluded. All attempts to respond emotionally, with opinions, beliefs, or presumptions shall constitute malicious abuse of legal process per [18 U.S.C. §1589](#) and the equivalent state statutes.
- 8.6. Cite or try to enforce any company policy that might override or supersede what is requested here. Any company policy which promotes, condones, or protects the commission of CRIMINAL activity clearly is unenforceable and non-binding on anyone it is alleged to pertain to, including the recipient of this form and the submitter as a man or woman.
- 8.7. Contact the IRS or any government agency or rely on any government publication for help in dealing with this issue. The courts have repeatedly held that you CANNOT rely on anything said by any government representative and the IRS’ own website says you can’t rely on their publications as a source of reasonable belief. This is also covered in:

Reasonable Belief About Income Tax Liability, Form #05.007  
<http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>.

9. Invitation and time limit to rebut by recipient of this form: If the recipient disagrees about the civil status, domicile, or location of the estate of the decedent, you are required to provide court admissible evidence proving EXACTLY where the term “U.S. citizen”, “United States”, and “State” as you used it in your communication includes CONSTITUTIONAL states of the Union or CONSTITUTIONAL “citizens” under the Fourteenth Amendment before the transaction that is related to this submission is completed. If you do not rebut the definitions appearing in this affidavit with court admissible evidence, then:

- 9.1. You constructively consent and stipulate to the definitions provided here both between us and between you and other parties who might be involved in this transaction.
- 9.2. You are equitably estopped and subject to laches in all future proceedings from contradicting the definitions herein provided.

10. Franchise agreement protecting commercial uses or abuses of this submission or any attachments: Any attempt to do any of the following shall constitute constructive irrevocable consent to the following franchise agreement by those accepting this submission or any of the attached forms or those third parties who use such information as legal evidence in any legal proceeding:

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

- 10.1. Commercially or financially benefit anyone OTHER than the affiant and his/her immediate blood relatives.
- 10.2. Damage the affiant by sharing information about him/her provided in the context of this transaction with third parties.
- 10.3. PRESUME any thing or class of thing is included in the STATUTORY definitions of "State", "United States", "U.S. citizen", or "national and citizen of the United States at birth" in 8 U.S.C. §1401.
- 10.4. Enforce any portion of the Internal Revenue Code or state revenue code against this FOREIGN estate. This includes any type of withholding, reporting, or compliance to these revenue codes using any information about or provided by the affiant or anyone associated with this transaction. Any attempt to do otherwise shall be treated as a criminal offense.

11. Violations of this affidavit and agreement: Any attempt to enforce any civil status of the decedent or affiant against the affiant is a criminal offense described in the following:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005  
<http://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>.

Signatures:

Executor #1: \_\_\_\_\_  
Date

### 24.3 Identity Theft Affidavit, Form #14.020

The purpose of separating yourself from the straw man and withdrawing your consent to fill the office or position of the straw man is to restore the separation between PUBLIC and PRIVATE that is the origin of your sovereignty and autonomy as documented in:

Separation Between Public and Private Course, Form #12.025  
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

The following form restores this separation between PUBLIC and PRIVATE by withdrawing your consent to fill the office and filing a criminal complaint against those who are FORCING you to fill it without your consent. It is part of our Path to Freedom, Form #09.015, Section 2 process:

Identity Theft Affidavit, Form #14.020  
[https://sedm.org/Forms/14-PropProtection/Identity\\_Theft\\_Affidavit-f14039.pdf](https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-f14039.pdf)

### 24.4 Resignation of Compelled Social Security Trustee, Form #06.002

The following form provides government approved procedures and tools for lawfully terminating Social Security participation and thereby restoring your status as a private person.

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

After you terminated unlawful participation in Social Security, there may be occasions where you need to prove to people that you don't qualify to participate. This will prevent them from demanding or insisting that you use a Social Security Number. We have prepared a form for this use available below:

Why You Aren't Eligible for Social Security, Form #06.001  
<http://sedm.org/Forms/FormIndex.htm>



## 24.5 Legal Notice of Change in Domicile/Citizenship Records and Divorce From the United States, Form #10.001

The spider web and “matrix” of franchises designed to recruit you into servitude to the government have two key Achilles heels:

1. They are all franchises, and all franchises are contracts between the grantor and the grantee.

*As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit,<sup>138</sup> and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.<sup>139</sup>*

[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

Why must they be contracts? Because a property interest cannot be conveyed without written consent in some form. Franchise courts such as Tax Court can only hear cases where the government has a property interest that is provable using evidence.

2. To be a contract, they must impose a mutual contractual obligation upon both parties that is legally enforceable under the terms of the franchise agreement.

*CONTRACT. A promissory agreement between two or more persons that creates, modifies, or destroys a legal relation. Buffalo Pressed Steel Co. v. Kirwan, 138 Md. 60, 113 A. 628, 630; Mexican Petroleum Corporation of Louisiana v. North German Lloyd, D.C.La., 17 F.2d. 113,114.*

*An agreement, upon sufficient consideration, to do or not to do a particular thing. 2 Bl.Comm. 442; 2 Kent, Comm. 449. Justice v. Lang, 42 N.Y. 496, 1 Am.Rep. 576; Rabon v. State Finance Corporation, 203 S.C. 183, 26 S.E.2d. 501, 502.*

*An agreement between two or more parties, preliminary Step in making of which is offer by one and acceptance by other, in which minds of parties meet and concur in understanding of terms. Lee v. Travelers' Ins. Co. of Hartford, Conn., 173 S.C. 185, 175 S.E. 429.*

*A deliberate [e.g. voluntary] engagement between competent parties, upon a legal consideration, to do, or abstain from doing, some act. Wharton; Smith v. Thornhill, Tex.Com.App. 25 S.W.2d. 597, 599. It is agreement creating obligation, in which there must be competent parties, subject-matter, legal consideration, mutuality of agreement, and mutuality of obligation, and agreement must not be so vague or uncertain that terms are not ascertainable. H. Liebes & Co. v. Klengenber, C. C.A.Cal.. 23 F.2d. 611, 612. A contract or agreement is either where a promise is made on one side and assented to on the other; or where two or more persons enter into engagement with each other by a promise on either side. 2 Steph.Comm1. 54. The writing which contains the agreement of parties, with the terms and conditions, and which serves as a proof of the obligation.*

[Black's Law Dictionary, Fourth Edition, p. 395]

3. Each party must have the capacity, delegated authority, and standing to enter into the contract as a matter of law.
4. To be enforceable, the franchise must convey a mutual “benefit” or advantage to both the grantor and the grantee. BOTH parties to the transaction must not only perceive but actually receive a quantifiable “benefit” from participation. See:

The Government “Benefits” Scam, Form #05.040

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

5. If duress was imposed upon either the grantor or grantee at the time the contract was signed or the application was submitted, the contract can be voided by proving the duress:

*“An agreement [consensual contract] 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*

<sup>138</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691.

<sup>139</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691.

execute the agreement as the state of mind induced.<sup>140</sup> 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,<sup>141</sup> and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.<sup>142</sup> 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.<sup>143</sup>”  
[American Jurisprudence 2d, Duress, §21 (1999)]

To invalidate the enforcement of a franchise against a party then, we must demonstrate one or more elements:

1. That you lawfully terminated participation in the franchise.
2. That there was no consideration or “benefit” received by you as the grantee and not them as the grantor define the term “benefit”. You are the “customer” and it is a usurpation and criminal slavery to:
  - 2.1. Force you to accept something that is actually harmful to you and then to call it a “benefit”.
  - 2.2. Impose someone else’s definition, such as that of a judge, of what constitutes a “benefit”.
3. That one or BOTH parties to the contract had no lawful or delegated authority to enter into the agreement with you, the applicant.
4. That there was duress present in some aspect of the transaction.
5. That there was fraud imposed in some aspect of the transaction. Fraud vitiates and invalidates the most solemn of contracts.

The following form on our website does all three of the above, and therefore destroys the ability of the government to enforce any provision of any franchise against you, thus rendering it illegal and impossible for you to act as a “straw man” or in any capacity within the government. The form has been replaced by Form #14.020 mentioned earlier in section 24.3 and is provided only for historical purposes:

[Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States](http://sedm.org/Forms/FormIndex.htm), Form #10.001  
<http://sedm.org/Forms/FormIndex.htm>

The following provisions of the above form implement the above four methods of invalidating the enforcement of a government franchise:

1. Indicates that you lawfully terminated participation in all franchises.
  - 1.1. Section 4.3 perpetually abandons all employment, agency, or office in the government. Therefore, it is impossible to consensually or lawfully participate in a “trade or business” or public office in the government.
  - 1.2. Section 8.5, item 7.4 indicates that you resigned from Social Security and that any numbers associated with you are not those defined at 20 C.F.R. §422.103(d).
2. Removes the possibility that you could receive consideration or “benefit” in connection with any franchise.
  - 2.1. Section 4.4 indicates that the government MAY NOT provide and that you do not consent to receive any “benefit” or consideration in connection with any franchise and that if the government violates this positive command, such act shall be construed not as “consideration”, but rather a “gift” for which no compensation is due, slavery, and a compelled bribe.
  - 2.2. Section 8.6.1.2 defines “benefit” for the purposes of all franchises in such a way that it is impossible to construe anything the government provides as a “benefit” which therefore confers any reciprocal obligation whatsoever.
3. Demonstrates that neither you nor the government have the legal capacity or delegated authority to enter into such an agreement without violating either the Constitution or their delegation of authority order.
  - 3.1. Section 4.2 reserves all rights.

<sup>140</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

<sup>141</sup> 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 S.W.2d. 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.

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

<sup>143</sup> 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.

- 3.2. Section 4.1 establishes that the only contracts you can or will be held accountable for are those in a writing signed by you and which completely describe all rights surrendered and the precise consideration exchanged for those rights. This is the same requirement the government places upon rights enforced against them: All contracts must be in writing and when you want to sue them, you must prove their consent in writing by producing a waiver of sovereign immunity derived from an act of Congress.
- 3.3. Section 5 and Enclosure (7) completely describe your citizenship status so as to place your domicile outside the civil jurisdiction of the government.
- 3.4. Section 8.6 defines all “words of art” in such a way that it is impossible to construe jurisdiction over you and thereby establishes that you can’t lawfully participate.
- 3.5. Section 8.4 demonstrates that the grantor, the U.S. government, has no jurisdiction to enforce the franchise within any state of the Union.
4. Proves that duress and fraud were present which invalidates the enforceability of the franchise agreement.
- 4.1. Section 8.3 establishes that all “taxes” paid were paid under duress and protest and therefore are refundable.
- 4.2. Section 8.9 establishes that you do not consent to the jurisdiction of any court that might administer the franchise.

## 24.6 Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

When or if you are demanded to complete a government tax form, you must fill out the form so as to not implicate you as a “taxpayer”. Not surprisingly, all tax forms we have seen presume the person submitting them is a “taxpayer” and they usually offer no options to indicate that you are either a “nontaxpayer” or a person not “exempt”, but rather “not subject” to the provision cited. The signature block usually pegs the submitter as a “taxpayer”, which forces you to either modify the form or submit your own substitute. For details on this scam, see section 5.10 of the following:

*Flawed Tax Arguments to Avoid*, Form #08.004  
<http://sedm.org/Forms/FormIndex.htm>

In order to avoid becoming the target of false presumptions maliciously planted on government tax forms to trap you into becoming a “taxpayer” and therefore a “public officer” with presumptions, we highly recommend using the following as a substitute for all government tax withholding forms you are asked to fill out:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001  
<http://sedm.org/Forms/FormIndex.htm>

If you are ordered to use the company’s forms instead of your own substitute, we recommend attaching the above form to their form and writing above the signature on their form the following:

*“Not valid without the attached, signed Affidavit of Citizenship, Domicile, and Tax Status.”*

## 24.7 Tax Form Attachment, Form #04.201

Government tax forms are famous for abusing “words of art” that entrap you with presumptions. The words on these forms not only are not defined, but even if they were, the IRS says you couldn’t trust the definition anyway!

*“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 Bible forbids Christians to presume, and by implication condone or encourage others to presume that they know what a word means:

*““But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the Lord, and he shall be cut off from among his people.”*  
*[Numbers 15:30, Bible, NKJV]*

Consequently, Christians have a duty to prevent presumptions that might injure them by defining the meaning of all terms used on government forms in such a way that they are not inadvertently compelled to act as a “public officer” for the government and thereby serve two masters, God and Government, as a “public officer” of both simultaneously:

1                   *"No one can serve two masters [god and government, or two employers, for instance]; for either he will hate the*  
2                   *one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and*  
3                   *mammon [government]."*  
4                   *[Luke 16:13, Bible, NKJV. Written by a tax collector]*

5     The following form is a mandatory attachment to all standard, unmodified tax forms that Members of this ministry submit  
6     under compulsion in fulfillment of the above goals. Section 3 of the form defines all identifying numbers so that they cannot  
7     be used to connect you to any franchise. Section 4 of the form defines all "words of art" to place you outside of government  
8     jurisdiction. It also contains its own franchise agreement that nullifies the effect of the government's franchises. Thus, it  
9     acts as an anti-franchise franchise that you are entitled to enforce because of your right to equal protection of the law:

*Tax Form Attachment*, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

## 10   **24.8   Why It is Illegal for Me to Request or Use a Statutory Taxpayer Identification Number,** 11   **Form #04.205**

12   Those you do business with frequently will demand a Taxpayer Identification Number before they will contract with you. In  
13   nearly all cases, the use of such a number is ILLEGAL and if you could prove that to them, they would stop asking for the  
14   STINKING number that attaches to the "straw man" and the "public office". We have prepared the following form that you  
15   can use to prove with evidence that you aren't eligible for a Taxpayer Identification Number.

*Why It is Illegal for Me to Request or Use a Statutory Taxpayer Identification Number*, Form #04.205  
<http://sedm.org/Forms/FormIndex.htm>

## 16   **24.9   IRS Form 56: Disconnecting from the Straw man**

17   IRS Form 56 is the only approved method by which one may specify the existence of a fiduciary relationship between the  
18   "public office"/ "trade or business" franchise and a specific person. You can find instructions for preparing IRS Form 56  
19   form our website at the address below:

*About IRS Form 56*, Form #04.204  
<http://sedm.org/Forms/FormIndex.htm>

20   The IRS Form 56, for instance, is used with the Resignation of Compelled Social Security Trustee, Form #06.002 form  
21   mentioned in the previous section and is filled out with the name and address of the Commissioner of Social Security as the  
22   fiduciary for the number. This is done, for instance, because 20 C.F.R. §422.103(d) says the number belongs not to you, but  
23   to the government. Therefore, the government and not you must be liable for all the obligations associated with THEIR  
24   property. The Resignation of Compelled Social Security Trustee form also says that if they want to hire you as the person  
25   responsible for the liabilities associated with this government property, then the compensation you demand is all the tax and  
26   penalty liability therein associated plus \$1,000 per hour above and beyond that for your services as a "public officer".

27   Remember, anyone who wants you to take custody of and responsibility for government property is making an offer of  
28   employment to you. Even the U.S. Supreme Court has recognized that YOU, and not THEM, have the right to determine the  
29   amount of compensation you will work for. If they won't accept the terms of your counter-offer, then the relationship is non-  
30   binding.

## 31   **24.10   Delegation of Authority Order from God to Christians, Form #13.007**

32   The following form on our website provides a powerful tool you can use to avoid being compelled to accept the duties of the  
33   straw man. It proves that the Bible forbids Christians to enter into any government contracts, franchises, or licenses or  
34   conduct any kind of commerce with the government. Consequently, you as a Christian have no delegated authority from God  
35   to consent to such contracts, franchises, or agreements. Therefore, all such methods of enslaving you may not be enforced  
36   because executed without delegated authority:

Delegation of Authority Order from God to Christians, Form #13.007  
<http://sedm.org/Forms/FormIndex.htm>

A good example of the use of the above document is Section 7 of the following form entitled “Constraints on the Delegated Authority of the Submitter In Re Government”, in which the Submitter, who is a Christian, alleges that they have no delegated authority to engage in government franchises such as the “trade or business” franchise. If you use this document to attach to all tax forms you are compelled to sign or submit and then invoke the protections of the Religious Freedom Restoration Act (RFRA), the government will be toast if you get them in court:

Tax Form Attachment, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

## **24.11 Liening the Straw Man so he can’t do you any harm**

The following document shows you how to lien the straw man so that he can’t threaten or obligate the natural being:

U.C.C. Security Agreement, Form #14.002  
<http://sedm.org/Forms/FormIndex.htm>

## **24.12 The Government “Benefits” Scam, Form #05.040**

Those who refuse to accept [government franchises](#) and services and lawfully refuse to pay for these services are sometimes illegally prosecuted by zealous but *criminal* government attorneys for "willful failure to file" under [26 U.S.C. §7203](#) and "tax evasion" under [26 U.S.C. §7201](#). The government's offense in these cases is like a broken record:

*"Mr./Ms. \_\_\_\_\_ accepts the 'benefits' of living in this country but refuses to pay his/her 'fair share'. He/she is a LEECH and you ought to hang him!"*

The following form is useful as a defense for those who want to lawfully avoid becoming surety for the straw man. It proves beyond a shadow of a doubt that all such rhetoric is not only FALSE, FRAUDULENT, and RIDICULOUS, but constitutes a criminal conspiracy against your constitutionally guaranteed rights. You have a constitutionally protected right to NOT contract with or do business with the government protected by [Article 1, Section 10](#) of the Constitution. The government is just like any other corporation or business and the only service it provides is "protection". Those who are "customers" of this protection and [social insurance](#) service must voluntarily choose a [domicile](#) within the jurisdiction of the government and are then called statutory "[U.S. citizens](#)", "[U.S. residents](#)", or "[U.S. persons](#)". When the "protection service" provided by government is ineffective, wasteful, inefficient, and/or actually harmful to us or our family, we *always* have the right to "fire the bastards" and cease to be "customers". The [Declaration of Independence](#), in fact, makes it our DUTY to pursue "better safeguards for our future security". Those who do this are called "nonresidents", "[nonresident aliens](#)", and "transient foreigners". Use this pamphlet as a powerful defense in court against such bogus charges.

The Government “Benefits” Scam, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

## **25 Legal Remedies for Identity Theft**

If you are, in fact, not a public officer in the government or franchisee and someone else has compelled you, often without your knowledge and definitely without your consent, to involuntarily accept the duties of the public officer straw man, the laws listed in this section may be helpful in achieving a legal remedy against the person or organization that is the source of the duress. These laws are categorized by the jurisdiction they apply to.

The table above lists what is called a “Dual office prohibition”. This means that you cannot simultaneously be a public officer in the federal government and a public officer in the state government at the same time. Anyone who participates in any federal franchise or office and also in state franchises or offices fits this description.

**Table 9: Statutory remedies for those compelled to act as public officers and straw man**



<b><i>Jurisdiction</i></b>	<b><i>Legal Cite Type</i></b>	<b><i>Title</i></b>	<b><i>Legal Cite</i></b>
Alabama	Constitution	Dual Office Prohibition	Article III, Section 25; Article IV, Sect. 22; Art. V, Sect. 10; Article VI, Section 12
Alabama	Statute	Crime: Impersonating Public Officer	C.O.A. § 13A-10-10
Alabama	Statute	Crime: Identity Theft	C.O.A. Title 13A, Article 10
Alaska	Constitution	Dual Office Prohibition	Const. Sections 2.5, 3.6, 4.8
Alaska	Statute	Crime: Identity Theft	A.S. § 11.46.160
Alaska	Statute	Crime: Impersonating Public Officer	A.S. § 11.56.830
Arizona	Constitution	Dual Office Prohibition	Const. Article 4, Part 2, Section 4; Const. Article 6, Section 28
Arizona	Statute	Crime: Identity Theft	A.R.S. § 13-2006
Arizona	Statute	Crime: Impersonating Public Officer	A.R.S. § 13-2406
Arkansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 10; Const. Article 5, Section 7; Article 5, Section 10; Art. 80, Sect. 14
Arkansas	Statute	Crime: Impersonating Public Officer	A.S.C. § 5-37-208
California	Constitution	Dual Office Prohibition	Const. Article 5, Section 2 (governor); Const. Article 5, Section 14; Article 7, Section 7
California	Statute	Crime: Identity Theft	Penal Code § 484.1
Colorado	Constitution	Dual Office Prohibition	Const. Article V, Section 8 (internal)
Connecticut	Constitution	Dual Office Prohibition	Const. Article 1, Section 11 (internal)
Connecticut	Statute	Crime: Identity Theft	C.G.S.A. § 53a-129a to 53a-129c
Delaware	Constitution	Dual Office Prohibition	Const. Article 1, Section 19
Delaware	Statute	Crime: Identity Theft	D.C. Title 11, Section 854
Delaware	Statute	Crime: Impersonating Public Officer	D.C. Title 11, Section 907(3)
District of Columbia	Constitution	Dual Office Prohibition	Const. of D.C., Article IV, Sect. 4(B) (judges); Art. III, Sect. 4(D) (governor)
District of Columbia	Statute	Crime: Impersonating Public Officer	D.C. Code § 22-1404
Florida	Constitution	Dual Office Prohibition	Const. Article II, Section 5
Florida	Statute	Crime: Impersonating Public Officer	F.S. Title XLVI, Section 817.02
Georgia	Constitution	Dual Office Prohibition	Const. Article I, Section II, Para. III; Const. Article III, Section II, Para. IV(b)
Georgia	Statute	Crime: Impersonating Public Officer	O.C.G.A. § 16-10-23
Hawaii	Constitution	Dual Office Prohibition	Const. Article III, Section 8 (internal)
Hawaii	Statute	Crime: Impersonating Public Officer	H.R.S. § 710-1016
Idaho	Constitution	Dual Office Prohibition	Const. Article V, Section 7 (judges)
Idaho	Statute	Crime: Impersonating Public Officer	I.S. § 18-3001

<b><i>Jurisdiction</i></b>	<b><i>Legal Cite Type</i></b>	<b><i>Title</i></b>	<b><i>Legal Cite</i></b>
Illinois	Constitution	Dual Office Prohibition	Const. Article IV, Section 2(e) (legislative)
Illinois	Statute	Crime: Impersonating Public Officer	720 ILCS 5/17-2
Indiana	Constitution	Dual Office Prohibition	Const. Article 2, Section 9; Const. Article 4, Section 30 (legislative)
Indiana	Statute	Crime: Impersonating Public Officer	I.C. § 25-30-1-18
Iowa	Constitution	Dual Office Prohibition	Const. Article III, Section 22 (legislature); Const. Article IV, Section 14 (governor)
Iowa	Statute	Crime: Impersonating Public Officer	I.C. Title XVI, Section 718.2
Kansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 13 (judges)
Kansas	Statute	Crime: Impersonating Public Officer	K.R.S. § 21-3825
Kentucky	Statute	Crime: Impersonating Public Officer	K.R.S. § 434.570
Kentucky	Statute	Crime: Identity Theft	K.R.S. § 514.60; K.R.S. § 532.034
Kentucky	Statute	Dual Office Prohibition	K.R.S. § 61.080
Louisiana	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal); Const. Article IV, Section 2 (executive)
Louisiana	Statute	Crime: Impersonating Public Officer	R.S. § 14:112
Maine	Constitution	Dual Office Prohibition	Const. Article III, Section 2 (internal)
Maine	Statute	Crime: Impersonating Public Officer	17-A M.R.S. Section 457
Maryland	Constitution	Dual Office Prohibition	Const. Declaration of Rights, Article 33 (judges); Const. Const. Declaration of Rights, Article 35 (officers)
Maryland	Statute	Crime: Impersonating Public Officer	Statutes §8-301
Massachusetts	Constitution	Dual Office Prohibition	Const. Chapter VI, Article 2
Massachusetts	Statute	Crime: Impersonating Public Officer	G.L.M. Chapter 268, Section 33
Michigan	Constitution	Dual Office Prohibition	Const. Article IV, Section 8
Michigan	Statute	Crime: Impersonating Public Officer	Mich. Penal Code, Chapter XXXV, Section 750.217c
Minnesota	Constitution	Dual Office Prohibition	Const. Article IV, Section 5
Minnesota	Statute	Crime: Impersonating Public Officer	M.S. § 609.475
Mississippi	Statute	Crime: Impersonating Public Officer	M.C. § 97-7-43
Missouri	Constitution	Dual Office Prohibition	Const. Article VII, Section 9
Missouri	Statute	Crime: Impersonating Public Officer	M.R.S. § 570.223
Missouri	Statute	Crime: Identity Theft	M.R.S. § 570.223
Montana	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article V, Section 9 (office); Article VII, Section 9 (judges)

<b><i>Jurisdiction</i></b>	<b><i>Legal Cite Type</i></b>	<b><i>Title</i></b>	<b><i>Legal Cite</i></b>
Montana	Statute	Crime: Impersonating Public Officer	M.C.A. § 45-7-209
Nebraska	Constitution	Dual Office Prohibition	Const. Article III-9
Nebraska	Statute	Crime: Impersonating Public Officer	N.R.S. § 28-636
Nebraska	Statute	Crime: Identity Theft	N.R.S. § 28-639
Nevada	Constitution	Dual Office Prohibition	Const. Article 4, Section 9 (officers)
Nevada	Statute	Crime: Impersonating Public Officer	N.R.S. § 197.120
New Hampshire	Constitution	Dual Office Prohibition	Const. Art. 94-95
New Hampshire	Statute	Crime: Identity Theft	N.H.R.S. § 359-1:2
New Jersey	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article IV, Section V, Sections 3-4; Const. Article V, Section I, Section 3
New Jersey	Statute	Crime: Impersonating Public Officer	N.J.S.A. § 2C:28-8
New Mexico	Constitution	Dual Office Prohibition	Const. Article IV, Section 3 (senators); Const. Article VI, Section 19 (judge)
New Mexico	Statute	Crime: Identity Theft	N.M.S.A. § 30-16-21.1
New York	Constitution	Dual Office Prohibition	Const. Article III, Section 7 (legislature); Const. Article VI, Section 20(b)(1)
New York	Statute	Crime: Identity Theft	General Business Law 380-S; Penal Law 190.78
New York	Statute	Crime: Impersonating Public Officer	Penal Law § 190.23
North Carolina	Constitution	Dual Office Prohibition	Const. Article VI, Section 9
North Carolina	Statute	Crime: Impersonating Public Officer	N.C.G.S. § 14-277
North Dakota	Statute	Crime: Impersonating Public Officer	N.D.C.C. § 12.1-13-04
Ohio	Constitution	Dual Office Prohibition	Const. Article 2, Section 04 (legislature); Const. Article 4, Section 06, Para. (B)
Ohio	Statute	Crime: Impersonating Public Officer	
Oklahoma	Constitution	Dual Office Prohibition	Const. Article II, Section 12; Const. Article V, Section 18 (legislature)
Oklahoma	Statute	Crime: Impersonating Public Officer	O.S. Title 21, Section 1533
Oklahoma	Statute	Crime: Identity Theft	O.S. Title 21, Section 1533.1
Oregon	Constitution	Dual Office Prohibition	Const. Article II, Section 10
Oregon	Statute	Crime: Impersonating Public Officer	O.R.S. § 162.365
Oregon	Statute	Crime: Identity Theft	O.R.S. § 165.803
Pennsylvania	Constitution	Dual Office Prohibition	Const. Article V, Section 17 (judges)
Pennsylvania	Statute	Crime: Identity Theft	18 Pa.C.A. § 4120
Rhode Island	Constitution	Dual Office Prohibition	Const. Article III, Section 6
Rhode Island	Statute	Crime: Impersonating Public Officer	G.L.R.I. § 11-14-1

<b><i>Jurisdiction</i></b>	<b><i>Legal Cite Type</i></b>	<b><i>Title</i></b>	<b><i>Legal Cite</i></b>
South Carolina	Constitution	Dual Office Prohibition	Const. Article 1, Section 8(internal);Const. Article VI, Section 3 (officers)
South Carolina	Statute	Crime: Impersonating Public Officer	S.C.C.O.L. § 16-13-290
South Dakota	Constitution	Dual Office Prohibition	Const. Article 3, Section 3
South Dakota	Statute	Crime: Impersonating Public Officer	S.D.C.L. § 22-40-16
South Dakota	Statute	Crime: Identity Theft	S.D.C.L. § 22-40-8
Tennessee	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal);Const. Article II, Section 26 (officers)
Tennessee	Statute	Crime: Impersonating Public Officer	T.C. § 39-16-301
Texas	Constitution	Dual Office Prohibition	Const. Article 2, Section 1 (internal);Const. Article 3, Section 18 (legislature); Const. Article 4, Section 6 (executive)
Texas	Statute	Crime: Impersonating Public Officer	Penal Code, Section 37.11
Texas	Statute	Crime: Identity Theft	T.S. § 32.51
United States	Statute	Crime: Impersonating Public Officer	18 U.S.C. § 912
Utah	Constitution	Dual Office Prohibition	Const. Article V, Section 1 (internal);Const. Article VIII, Section 10 (judges)
Utah	Statute	Crime: Impersonating Public Officer	U.C. § 76-8-512
Vermont	Constitution	Dual Office Prohibition	Const. Chapter II, Section 54
Vermont	Statute	Crime: Impersonating Public Officer	13 V.S.A. § 3002
Virginia	Constitution	Dual Office Prohibition	Const. Article IV, Section 4 (legislature); Const. Article V, Section 4 (governor)
Virginia	Statute	Crime: Identity Theft	C.O.V. § 18.2-186.3
Washington	Constitution	Dual Office Prohibition	Const. Article II, Section 14 (legislature); Const. Article IV, Section 15 (judges)
Washington	Statute	Crime: Impersonating Public Officer	R.C.W. 18.71.190
West Virginia	Constitution	Dual Office Prohibition	Const. Article 6, Section 16 (senators); Const. Article 7, Section 4 (executive); Const. Article 8, Section 7 (judges)
West Virginia	Statute	Crime: Impersonating Public Officer	W.V.C. § 61-5-27a(e)
Wisconsin	Constitution	Dual Office Prohibition	Const. Article IV, Section 13
Wisconsin	Statute	Crime: Identity Theft	W.S. § 943.201
Wyoming	Constitution	Dual Office Prohibition	Const. Section 97-3-008 (legislature);Const. Section 97-5-027 (judges)
Wyoming	Statute	Crime: Identity Theft	W.S. § 6-3-901
Wyoming	Statute	Crime: Impersonating Public Officer	W.S. § 6-5-307

1 If you would like to research further the laws and remedies available in the specific jurisdiction you are in, we highly  
2 recommend the following free tool on our website:

- 3 1. [SEDM Jurisdictions Database](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #09.003  
4 <http://sedm.org/Litigation/LitIndex.htm>  
5 2. [SEDM Jurisdictions Database Online](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #09.004  
6 <http://sedm.org/Litigation/LitIndex.htm>

7 The above tool is also available at the top row under the menu on our Litigation Tools page at the link below:

8 <http://sedm.org/Litigation/LitIndex.htm>

9 Finally, those who do not consent to act as public officers and who want to prosecute or sue those who compel them to act as  
10 public officers or government agents should consult the following document on our site:

[Government Identity Theft](http://sedm.org/Forms/FormIndex.htm), Form #05.046  
<http://sedm.org/Forms/FormIndex.htm>

## 11 **26 Rebutted false arguments against this pamphlet**

### 12 **26.1 Internal Revenue Service (IRS) deception about the meaning of the statutory word** 13 **“person”**

14 The IRS likes to deceive the public about the meaning of the statutory word “person”. They want people to falsely believe  
15 that if they are human beings protected by the Constitution, then they can lawfully be the target of government obligations in  
16 a government statute without their consent. We have written an entire memorandum about the abuse of the statutory word  
17 “person” by the IRS. We won’t include it here, but you can read it at:

[Policy Document: IRS Fraud and Deception About the Statutory Word “Person”](http://sedm.org/Forms/FormIndex.htm), Form #08.023  
<http://sedm.org/Forms/FormIndex.htm>

### 18 **26.2 Team Law rebuttal (Eric Madsen)**

#### 19 **CLAIM:**

20 The website at:

[Patriot Mythology](http://www.teamlaw.net/Mythology.htm), Team Law Website, Eric Madsen  
<http://www.teamlaw.net/Mythology.htm>

21 States the following under item 1:

22 *Myth 1:*  
23 *The Strawman:*

24 *We have significant difficulties with the logic behind the Strawman theory and the respective [Uniform](#)*  
25 *[Commercial Code filings](#). Not only do we not believe the feds created the alleged “Strawman”, but the Strawman*  
26 *theory is completely blown apart with simple logic. The theory simply does not fit the facts already known. What’s*  
27 *worse, this theory sets its followers up for a gigantic [fall](#).*

28 *Think about it, by definition a “Strawman” is: “a nonexistent person”.*

29 *The biggest problem with that is, if a person takes the argument to its logical conclusion in any reasonable*  
30 *application and someone challenges the argument (and they will), then the issue lands in court and you allege*  
31 *they created a “Strawman”. They contest your allegation saying, “we did not.” The result is, you have to prove*  
32 *the existence of a nonexistent person in order to win your argument, which is impossible—it is impossible to prove*  
33 *the existence of that which does not exist. The cause has already been challenged in the Supreme Court and that*



is exactly what happened, the case was determined to be frivolous, which it obviously is. Appeal records do not show such cases because frivolous cases are not accepted for appeal, they are simply ruled, "frivolous".

The foundational problem with the whole Strawman theology is that it is based upon the thesis that the UNITED STATES GOVERNMENT is a government when in fact it is only a private foreign corporation (hereinafter "Corp. U.S."). Within its own corporate purview, like in any corporation, it is a 'government', but outside of that purview it has no government authority whatsoever.

See also [Strawman revisited, "I copyrighted my name"](#).

## **REBUTTAL:**

First of all, Team Law spelled "Strawman" incorrectly. It is actually TWO words: "straw man". In rebuttal:

1. We don't agree with his definition of straw man. The definition is found in no less than the legal dictionary. We don't have to prove its existence, because it is ALREADY defined in the legal dictionary as follows:

***Straw man.** A "front"; a third party who is put up in name only to take part in a transaction. Nominal party to a transaction; one who acts as an agent for another for the purpose of taking title to real property and executing whatever documents and instruments the principal may direct respecting the property. Person who purchases property, or to accomplish some purpose otherwise not allowed.*  
[Black's Law Dictionary, Sixth Edition, p. 1421]

2. We don't claim that the straw man is "nonexistent". We know exactly who it is and it is a public office in the federal and not state government created and wholly owned by the federal government. We have written three entire books proving that this public office is the ONLY "person" upon which the income tax can lawfully be enforced, not the human being filling said office. We simply ask Team Law to rebut the admissions at the end of each of the following three memorandums of law to disprove the evidence upon which we base our conclusions:
  - 2.1. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.2. The "Trade or Business" Scam, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.3. 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>
3. We don't ever argue the existence of the straw man INDEPENDENT from the public office that it constitutes. It has no existence APART from said public office. It is the office that is the subject of ALL government regulation of conduct, because the ability to regulate EXCLUSIVELY PRIVATE conduct is repugnant to the U.S. Constitution as held by the U.S. Supreme Court.

*"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."*  
[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]

4. Anyone who wants to argue that the public office straw man DOES NOT exist need only prove that the definition of "trade or business" EXPRESSLY INCLUDES EXCLUSIVELY PRIVATE men and women within the definition. Under the rules of statutory construction, a failure to provide an EXPRESS INCLUSION constitutes a PURPOSEFUL EXCLUSION of PRIVATE conduct:

*"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]

*"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition*

of the term excludes unstated meanings of that term"); *Colausti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary." [Stenberg v. Carhart, 530 U.S. 914 (2000)]

Where is Team Law's proof that EXCLUSIVELY PRIVATE human beings not occupying public offices in the de facto government are EXPRESSLY included in the definition of "trade or business"? The "includes" fraud isn't a satisfactory defense based on the above and that approach is extensively rebutted in the following:

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

If Team Law wishes to prove that the straw man is NOT a public office, it is asked HOW any constitutional government can lawfully regulate EXCLUSIVELY PRIVATE conduct or rights absent the EXPRESS consent of the governed in accordance with the following rules governing CONVERSION of PRIVATE property into PUBLIC property and offices:

"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public "benefit"]; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation."  
 [Budd v. People of State of New York, 143 U.S. 517 (1892) ]

The above rules are summarized below:

**Table 10: Rules for converting private property to a public use or a public office**

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are "property". Therefore, the basis for the "taking" was a violation of the equal rights of a fellow sovereign "neighbor".	No
3	He cannot be compelled or required to use it to "benefit" his neighbor. That means he cannot be compelled to donate the property to any franchise that would "benefit" his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. "eminent domain".	No

Therefore, that which starts out as PRIVATE property only becomes PUBLIC property in one of two ways:

- With Consent of the Owner (Item 4 above):** The owner CONSENTS to donate it to a public use.
- Without Consent of the Owner:**
  - The government exercises eminent domain and compensates the owner (Item 5 above).
  - The owner uses his property to injure another (Item 2). If that injury is a crime, then not only can the government take the property used to inflict the injury away from the owner, but the owner himself becomes at least temporary PUBLIC property that is warehoused in a government building called a "jail".

1 We agree with Team Law that the present “government” is a de facto and not de jure government and exists as a private  
2 municipal corporation impersonating a lawful constitutional government. We exhaustively prove this in the following  
3 document, in fact:

*De Facto Government Scam*, Form #05.043  
<http://sedm.org/Forms/FormIndex.htm>

4 That so-called “de facto government” is only a “government” in the sense that it is the “employer” of those who claim to be  
5 its “public officers” within the private corporation. These same officers are defined as “persons” in 26 U.S.C. §6671(b) and  
6 7343. We prove that all statutory “citizens”, “residents”, and “inhabitants” within this de facto national government are in  
7 fact and in deed statutory franchisees and public officers within the government and not PRIVATE human beings at:

*Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006, Section 4 and 5  
<http://sedm.org/Forms/FormIndex.htm>

8 Lastly, we don’t advocate or condone any of the following crazy things that people believe or try to do with the straw man,  
9 including but not limited to any of the following:

- 10 1. That one’s birth certificate is a financial security.  
11 2. Creating “sight drafts” against a bond associated with one’s birth certificate.  
12 3. Creating bills of exchange against the straw man to cancel debts.  
13 4. “Accepting for value” ANYTHING.

14 We disdain and do not condone ANY commercial use of the public officer straw man for the benefit of ANYONE other than  
15 its creator or owner, which is the corrupt de facto government. Hence, our position in this area could never be prosecuted as  
16 a commercial crime of any kind. Any attempt to use the public officer straw man for PERSONAL gain we associate with  
17 UCC Redemption, and NOT with the “straw man” argument generally described in this pamphlet.

## 18 **26.3 “individual” means ANY human being in federal civil statutes**

False Argument: The statutory term “individual” in acts of Congress includes ANY human being.

Corrected Alternative Argument: General statements about statutory “terms” are dangerous if they don’t define the context, whether civil or criminal or constitutional. The term “person” has a different meaning in each context. In a civil context, all civil statutory statutes presume agency on the part of the government creator of the statute. That agency is called “an officer or employee of a partnership or corporation” as described in 26 U.S.C. §7343 and 26 U.S.C. §6671(b). The partnership described is one between the creator of the statute and an otherwise private human being. The “corporation” they are talking about is a corporation within the government that created the statute.

19 **Statement:** The definition of “Individual” found at 5 U.S.C. §552a(a)(2) pertains only to 5 U.S.C. §552a. Also, 26 C.F.R.  
20 §1.1441-1(c)(3) contains the single word “Individual” but no definition is provided in that part of the regulations for the term  
21 “individual.” However, 26 C.F.R. §1.1441-1(c)(3)(i) does contain a definition for the term “alien individual,” and 26 C.F.R.  
22 §1.1441-1(c)(3)(ii) is reserved. As used in 26 C.F.R. §1.1441-1(c)(3), the single word “Individual” appears to be categorizing  
23 the term “alien individual” defined at 26 C.F.R. §1.1441-1(c)(3)(i) and whatever term that will be eventually defined at 26  
24 C.F.R. §1.1441-1(c)(3)(ii) as an “individual,” a type of a person.

25 Except for 1 U.S.C. §8, I have not been able to locate any other statutory definition for the term “individual” that pertains to  
26 26 U.S.C. §7701(a)(1). Therefore, the meaning of “individual,” as constructed from 1 U.S.C. §8, must be the proper meaning  
27 that is to be used when interpreting 26 U.S.C. §7701(a)(1). 1 U.S.C. §8 lists the two general entities of “persons” and  
28 “individual” plus three more specific entities of “human being”, “child,” and “infant member of the species homo sapiens,”  
29 all of which are in the particular class of a “natural person.” Under “ejusdem generis” canon of statutory construction, where  
30 general words follow the enumeration of particular classes of things, the general words will be construed as applying only to  
31 things of the same general class as those enumerated. Therefore, the general entities of “persons” and “individual,” as used  
32 in 1 U.S.C. §8, must be interpreted as being of the particular class of a “natural person.” Per Black’s Law Dictionary, a  
33 “natural person” is a human being, as distinguished from an artificial person created by law.

1 **1 U.S. Code Chapter 1 – RULES OF CONSTRUCTION**

2 **8–“Person”, “human being”, “child”, and “individual” as including born-alive infant**

3 (a) In determining the meaning of any Act of Congress, or of any ruling, regulation, or interpretation of the  
4 various administrative bureaus and agencies of the United States, the words “person”, “[human being](#)”, “child”,  
5 and “individual”, shall include every infant member of the species homo sapiens who is [born alive](#) at any stage  
6 of development.

---

7  
8 **5 U.S.C. §552a**

9 (a) **Definitions.**—For purposes of this section—

10 (2) defined “**individual**” to mean a “citizen of the United States” or an alien lawfully admitted for permanent  
11 residence.

---

12  
13 **26 C.F.R. §1.1441-1(c)(3) Individual –**

14 **Alien individual.** The term alien individual means an **individual** who is not a citizen or national of the United  
15 States.

---

16  
17 “**person.**”, “**natural person.**” A human being, as distinguished from an artificial person created by law.  
18 [Black’s Law Dictionary, 7th Ed. (1999)]

19 **Rebuttal:**

20 1. You didn’t define the context for “person” or “individual”. There are THREE “persons” in title 26, found at:

21 1.1. 26 U.S.C. §7701(a)(1). This is the general definition, which is limited to those domiciled in the STATUTORY “United  
22 States” in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), which means federal territory not within the exclusive  
23 jurisdiction of any state of the Union. Income taxes are based on domicile. See District of Columbia v. Murphy, 314 U.S.  
24 441 (1941).

25 1.2. 26 U.S.C. §6671(b), for the purposes of CIVIL penalties.

26 1.3. 26 U.S.C. §7343, for the purposes of CRIMINAL tax crimes.

27 Items 1.2 and 1.3 above define statutory “person” to mean and include ONLY:

28 “an officer or employee of a corporation, or a member or employee of a partnership, who as such officer,  
29 employee, or member is under a duty to perform the act in respect of which the violation occurs”

30 ...which corporation or partnership involves ONLY the national and not state government. The “duty” they are talking about  
31 comes ONLY from taking an oath of public office:

32 “It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to  
33 the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would  
34 unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one  
35 man, by his own act [CONSENT], renders himself amenable to a particular jurisdiction, shall another man,  
36 who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction  
37 in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the  
38 United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a  
39 source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial  
40 authorities of the State and the general government. Anything which can prevent a Federal Officer from the  
41 punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt,  
42 as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, considering the  
43 constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases

1 cease to occur. A mere fiction, that the defendant is in the custody of the marshall, has rendered the jurisdiction  
2 of the King's Bench universal in all personal actions."  
3 *[United States v. Worrall, 2 U.S. 384 (1798)]*  
4 SOURCE: [http://scholar.google.com/scholar\\_case?case=3339893669697439168/](http://scholar.google.com/scholar_case?case=3339893669697439168/)

5 They graduate the statutory definitions of "person" like this so that they can make it look like anyone can volunteer, but  
6 AFTER you volunteer to become a civil person and public officer, then and only then do items 1.2 and 1.3 apply. However,  
7 we know that it's a crime to impersonate a public officer and you can't elect yourself into office by filling out a tax form or  
8 bribing Uncle with withholdings to treat you AS IF you are a public officer, so its all a scam anyway.

9 2. You also didn't define which of the two main contexts apply: CIVIL or CRIMINL:

10 2.1. Civil statutory codes: All those engaged in public offices who are therefore subject to acts of Congress. It does NOT  
11 pertain to private people protected by the Constitution.

12 2.2. Criminal statutes: "individual" can mean ANYONE physically present on federal territory.

13 When you are talking about the term, you need to distinguish which of the above CONTEXTS applies first, or you will just  
14 confuse and mislead people.

15 3. It is NOT a good idea to apply definitions from titles outside of the title you are referring to. They are NOT  
16 interchangeable. This is clarified at the beginning of 26 U.S.C. §7701. Notice they don't say "ANY TITLE", but "THIS  
17 TITLE".

18 26 U.S.C. §7701

19 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent  
20 thereof

21 4. Congress can only regulate or control PROPERTY which it creates or demonstrably owns or defines in a statute as a  
22 remedy or privilege.

Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

23 5. It didn't create humans, but it created mainly offices

Proof That There Is a "Straw Man", Form #05.042  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>

24 6. Every statutory status that involves the control over any kind of property or status or those possessing such property is an  
25 office they created and own per the above.

26 7. More than just a human being is involved in the idea of a statutory "person". It also involves a predicate civil domicile,  
27 which is the origin of all civil statuses INCLUDING "person", as we prove in the following. Therefore, SOME KIND OF  
28 CONSENT is involved in adopting the civil status of person and without consent, the First Amendment and Thirteenth  
29 Amendment are violated:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

30 8. The term "individual" is a privileged office created as follows in the context of ONLY the I.R.C.:

Citizenship Status v. Tax Status, Form #10.011, Section 12.1  
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>



That is why the regulation at 26 C.F.R. §1.1441-1(c)(3) defines “individual” as alien and why you can NEVER be a statutory “individual” UNLESS you are abroad as a statutory “citizen” pursuant to 26 U.S.C. §911(d)(2). Also keep in mind that STATE nationals cannot be statutory “citizens” as described in 26 U.S.C. §911, which we prove in Form #05.006.

9. 5 U.S.C. §2105(a) defines HOW the office of “individual” is created, and it is the ONLY place we have found that acknowledges HOW one becomes a statutory “individual”:

*“For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, means an officer and an individual”*  
[SOURCE: <https://www.law.cornell.edu/uscode/text/5/2105%5D>]

People claiming they were “nationals” without being born or naturalized were told by the court that unless the statutes prescribe HOW the office or status is created, then they aren’t allowed to claim the status or office or the remedies of “privileges” attached to it:

*“Marquez-Almanzar seeks to avoid removal by arguing that he can demonstrate that he owes “permanent allegiance” to the United States and thus qualify as a U.S. national under section 101(a)(22)(B) of the Immigration and Nationality Act (“INA”), 8 U.S.C. §1101(a)(22)(B). That provision defines “national of the United States” as “a person who, though not a citizen of the United States, owes permanent allegiance to the United States.” We hold that § 1101(a)(22)(B) itself does not provide a means by which an individual can become a U.S. national, and deny Marquez-Almanzar’s petition accordingly.”*  
[Jose Napoleon Marquez-Almanzar v. Immigration and Naturalization Service, Docket # 03-4395, 03-40027, 03-40497, August 8, 2005, <http://fmguardian.org/TaxFreedom/CitesByTopic/USNational-034395p.pdf>]

The SAME argument applies to those who want to invoke ANY civil statutory status: They must demonstrate IN THE STATUTES how they acquired the status, rather than merely PRESUME that they have it. And that acquisition of the status MUST be accompanied by lawfully given EXPRESS consent or the First Amendment is violated. Consent cannot be PRESUMED or due process is violated:

Requirement for Consent, Form #05.003

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

DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Consent.pdf>

In other words, the government has the burden of showing that you lawfully converted from PRIVATE to PUBLIC using the following burden of proof appearing in our Disclaimer:

*“All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:*

*1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.*

*2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real, de jure government, even WITH their consent.*

*3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and which is therefore NOT protected by official, judicial, or sovereign immunity.”*

10. The U.S. Supreme Court has held that the ability to control PRIVATE property and PRIVATE rights is “repugnant to the constitution”. Hence, all statutory “individuals” must be PUBLIC and not PRIVATE. See section 8 of the following:

Enumeration of Inalienable Rights, Form #10.002

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

DIRECT LINK: <https://sedm.org/Forms/10-Emancipation/EnumRights.pdf>

11. Those who use or quote any statutes in their defense WAIVE the protections of the constitution, request and accept custody and control over PUBLIC PROPERTY (the PRIVILEGES in the statutes), and thereby transition from PRIVATE to

PUBLIC. Notice the use of the term “individual”, which referred to in the context of “AN individual” and a “Class of individuals” instead of ALL individuals. This is because the ability to regulate PRIVATE property or ALL property is repugnant to the constitution:

*“The words “privileges” and “immunities,” like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places whereby a certain individual or class of individuals was exempted from the rigor of the common law. Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some particular advantage or exemption”*  
[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;  
SOURCE:  
[http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The\\_privileges\\_and\\_immunities\\_of\\_state\\_c.pdf](http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf)  
]

*The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision.*

*They are:*

[. . .]

**6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.** FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

#### FOOTNOTES:

FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.  
[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

NOTE that the above Ashwander case implies the following:

*If you quote ANY statute as a remedy, you surrender ALL of your constitutional rights!*

THIS is the INVISIBLE way you contract away your rights to the de facto government. The only way to REMAIN PRIVATE and protected by the constitution is to NEVER quote or use statutes as a remedy, and ESPECIALLY those that refer to you as an “individual” and therefore privileged public officer:

***“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)]

Even the above case is deceptive in its use of “private conduct”, because those who can be regulated are NOT “private”, but public officers. The definition of “private” has obviously evolved over the years to completely ignore the possibility of ABSOLUTELY owned PRIVATE property that the government can’t control.

12. Statutes are for those who pursue “favors” and privileges from the King that you nominate to be ABOVE you. The whole purpose of statutes is to put a king ABOVE you and destroy the equality between the governed and the governors, as we point out in Form #05.030.

*“Many seek the ruler’s favor [franchises and privileges, Form #05.030], But justice for man comes from the LORD.”  
[Prov. 29:26, Bible, NKJV]*

*“I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and I said, ‘I will never break My covenant with you. And you shall make no covenant [contract or franchise or agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down their [man/government worshipping socialist] altars.’ But you have not obeyed Me. Why have you done this?*

*“Therefore I also said, ‘I will not drive them out before you; but they will become as thorns [terrorists and persecutors] in your side and their gods will be a snare [slavery!] to you.’”*

*So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up their voices and wept.  
[Judges 2:1-4, Bible, NKJV]*

13. Below is the clearest statement we have found of the above proof:

*“But when Congress creates a statutory right [a PUBLIC “privilege” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right.”  
[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]*

## **IN CONCLUSION:**

1. Every reference to a statute should define the CONTEXT and limitations of the term. Otherwise, you invite usurpations and abuse by presumptuous and thieving public servants. Its called “theft by presumption”.

2. If you want a remedy, you are looking in the WRONG place: The statutes.

*Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

3. Remedies for PRIVATE property and PRIVATE rights are ONLY found in the constitution and the common law. The constitution is “self-executing” and needs NO STATUTES to enforce. Your main job is to remain protected by it and not knowingly or unknowingly surrender its protections, which we call “private”.

*Separation Between Public and Private Course*, Form #12.025  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

4. If you quote or use civil statutes for remedies, you volunteer for a civil pubic office called “individual” or “person”.

5. Likewise, if you acquiesce to others in the GOVERNMENT PRESUMING the statutes apply to you, then you have allowed THEM to “ELECT” you into office.

6. Nearly All civil statutes are FRANCHISES that the previous two steps allow you to volunteer for:

Government Instituted Slavery Using Franchises, Form #05.030  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

7. If you want to win against the de facto government in court, you have to use anti-franchise franchises to shift the burden of proof and make them inferior to you. That is the Sun Tzu approach: Use your enemy's chief strength against them.

Injury Defense Franchise and Agreement, Form #06.027  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

8. Therefore: the statutory term "individual" means a human being who has CONSENTED to serve in a public office. It does NOT mean:

8.1. ALL human beings.

8.2. Human beings not serving in public offices.

8.3. Human beings not domiciled within the exclusive civil jurisdiction of the grantor of the franchise. You can't have a civil status in a place you are not domiciled.

*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]

8.4. Human beings domiciled in a place where the constitution physically attaches to the land. In that place, PRIVATE rights are unalienable and cannot lawfully be given away, even WITH consent:

Unalienable Rights Course, Form #12.038  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/LibertyU/UnalienableRights.pdf>

How many times, and in how many different ways do we have the explain this fundamental problem before you finally "get it", quit looking at the trees, and start seeing the forest? Its time to move on to bigger subjects, unless you can prove any of the above hundreds of pages of evidence wrong with evidence.

For further discussion of this subject, see:

Flawed Tax Arguments to Avoid, Form #08.004, Section 9.3.3  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>

## **26.4 People domiciled in a constitutional state are STATUTORY "persons" under the Internal Revenue Code<sup>144</sup>**

False Argument: All people domiciled in a constitutional state are STATUTORY "persons" under the Internal Revenue Code.

<sup>144</sup> Source: *Flawed Tax Arguments to Avoid*, Form #08.004, Section 9.3.3; <https://sedm.org/Forms/FormIndex.htm>.

Corrected Alternative Argument: Constitutional “persons” and STATUTORY “persons” are NOT synonymous and mutually exclusive. To acquire a civil status under the statutes of the national government requires a domicile on federal territory not within the exclusive jurisdiction of a constitutional state or the execution of a contract or agreement. Those non-residents who do NOT consent to acquire the status of “individual” by applying for an INDIVIDUAL Taxpayer Identification Number retain their status as “non-persons”. Since you can only have a domicile in one place at a time, then you can only have a civil STATUTORY status in one place at a time. To confuse or ignore these two separate and distinct contexts or to UNCONSTITUTIONALLY PRESUME that they are equivalent is to destroy the separation of powers that is the foundation of the United States Constitution, as described in Government Conspiracy to Destroy the Separation of Powers, Form #05.023; <https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>.

Further information:

1. Revenue Ruling 2007-22; [https://www.irs.gov/irb/2007-22\\_IRB](https://www.irs.gov/irb/2007-22_IRB). Source of this FALSE argument.
2. Proof That There Is a “Straw Man”, Form #05.042 – proves that most statutory “persons” are public officers in the government.  
<https://sedm.org/Forms/FormIndex.htm>
3. Great IRS Hoax, Form #11.302, Section 5.2.6: The TWO Sources of Federal Civil Jurisdiction: “Domicile” and “Contract”  
<https://sedm.org/Forms/FormIndex.htm>
4. Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008 -why no one can FORCE you to acquire ANY civil STATUTORY status, including “person” or “citizen”.  
<https://sedm.org/Forms/FormIndex.htm>
5. Government Identity Theft, Form #05.046-techniques by which words such as those in this revenue ruling are abused to commit criminal identity theft by the I.R.S. and government prosecutors.  
<https://sedm.org/Forms/FormIndex.htm>
6. Legal Deception, Propaganda, and Fraud, Form #05.014  
<https://sedm.org/Forms/FormIndex.htm>

The source of this false argument is Revenue Ruling 2007-22, which reads as follows:

Rev.Rul. 2007-22

*Frivolous tax returns; citizens of a state. This ruling discusses and refutes the frivolous position taken by some taxpayers that they are not subject to federal income tax, or that their income is excluded from taxation, because either (1) they claim to have rejected or renounced United States citizenship and are citizens exclusively of a state (sometimes characterized as a “natural-born citizen” of a “sovereign state”), or (2) they are not persons as identified by the Internal Revenue Code.*

PURPOSE

*The Internal Revenue Service (Service) is aware that some taxpayers are claiming that they are not subject to federal income tax, or that their income is excluded from taxation, because: 1) the taxpayers have declared that they have rejected or renounced United States citizenship because the taxpayers are citizens exclusively of a State (sometimes characterized as a “natural-born citizen” of a “sovereign state”); or 2) the taxpayers claim they are not persons as identified by the Internal Revenue Code. These taxpayers often furnish Forms W-4, Employee’s Withholding Allowance Certificate, to their employers on which the taxpayers claim excessive withholding allowances or claim complete exemption from withholding. Based on these Forms W-4, federal income taxes are not withheld from wages paid. Alternatively, these taxpayers attempt to avoid their federal income tax liability by submitting a Form 4852, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., to the Internal Revenue Service with a zero on the line for the amount of wages received. These taxpayers often either fail to file returns, or file returns showing no income and claiming a refund for any withheld income taxes. The Service is also aware that some promoters, including return preparers, market a book, package, kit, or other materials that claim to show taxpayers how they can avoid paying income taxes based on these and other meritless arguments.*

*This revenue ruling emphasizes to taxpayers, promoters and return preparers that all U.S. citizens and residents are subject to federal income tax. Any argument that a taxpayer’s income is excluded from taxation because: 1) the taxpayer has rejected or renounced United States citizenship because the taxpayer is a citizen exclusively of a State (sometimes characterized as a “natural-born citizen” of a “sovereign state”); or 2) the taxpayer is not a person as defined by the Internal Revenue Code and is, therefore, not subject to federal tax, has no merit and is frivolous.*



The Service is committed to identifying taxpayers who attempt to avoid their federal tax obligations by taking frivolous positions. The Service will take vigorous enforcement action against these taxpayers and against promoters and return preparers who assist taxpayers in taking these frivolous positions. Frivolous returns and other similar documents submitted to the Service are processed through the Service's Frivolous Return Program. As part of this program, the Service determines whether taxpayers who have taken frivolous positions have filed all required tax returns; computes the correct amount of tax and interest due; and determines whether civil or criminal penalties should apply. The Service also determines whether civil or criminal penalties should apply to return preparers, promoters and others who assist taxpayers in taking frivolous positions, and recommends whether an injunction should be sought to halt these activities. Other information about frivolous tax positions is available on the Service website at [www.irs.gov](http://www.irs.gov).

## **ISSUES**

1. Whether a taxpayer may avoid federal income tax liability by maintaining that the taxpayer is not a citizen of the United States and, thus, is not subject to the federal income tax laws.

2. Whether a taxpayer may avoid federal income tax liability by claiming the taxpayer is not a "person" as defined by the Internal Revenue Code and, thus, is not subject to the federal income tax laws.

## **FACTS**

Taxpayer A claims to be exempt from federal income tax because, as a "sovereign citizen" of Taxpayer A's state of residence, Taxpayer A is not a citizen or resident of the United States and is not subject to federal tax laws.

Taxpayer B claims that the Fourteenth Amendment, providing "[a]ll persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside," applies only to freed slaves and their descendants, and that all other persons are solely citizens of their state of residence.

Taxpayer C claims not to be a United States citizen or a person subject to tax because Taxpayer C has not requested, obtained, or exercised any privilege from an agency of government.

Taxpayer D claims not to be a "person" or a "taxpayer" as defined by the Internal Revenue Code because Taxpayer D is a freeborn and natural individual and not subject to the jurisdiction of the United States.

The taxpayer often furnishes a Form W-4, Employee's Withholding Allowance Certificate, to the employer on which the taxpayer claims excessive withholding allowances or claims complete exemption from withholding. Based on this Form W-4, federal income taxes are not withheld from wages paid. Alternatively, the taxpayer prepares a Form 4852 (Substitute for Form W-2) showing no wages received.

The taxpayer either fails to file a return, or files a return reporting zero income and claiming a refund for all taxes withheld. The taxpayer then contends the taxpayer is not covered by the federal tax laws and is not subject to federal income tax because the taxpayer is not a citizen of the United States, or the taxpayer is not a person as defined by the Internal Revenue Code.

## **LAW AND ANALYSIS**

### **I. Citizenship**

The Fourteenth Amendment to the United States Constitution defines the basis for United States citizenship, stating that "[a]ll persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." The Fourteenth Amendment, therefore, establishes simultaneous state and federal citizenship. See *United States v. Cruikshank*, 92 U.S. 542, 549 (1875) ("The same person may be at the same time a citizen of the United States and a citizen of a State. . . ."); *In re Slaughter-House Cases*, 83 U.S. (16 Wall.) 36, 74 (1873) (A man "must reside within the State to make him a citizen of it, but it is only necessary that he should be born or naturalized in the United States to be a citizen of the Union"). The Fourteenth Amendment's granting of citizenship applies to all persons born or naturalized in the United States, regardless of race. See, e.g., *Bell v. State of Maryland*, 378 U.S. 226, 249 (1964) (Douglas, J., concurring) ("The Fourteenth Amendment also makes every person who is born here a citizen; and there is no second or third or fourth class of citizenship.").

Section 7701(a)(9) of the Internal Revenue Code states that "[t]he term 'United States' when used in a geographical sense includes only the States and the District of Columbia." Claims that individuals are not citizens of the United States but are solely citizens of a sovereign state and not subject to federal taxation have been uniformly rejected by the courts. See, e.g., *United States v. Hilgeford*, 7 F.3d. 1340, 1342 (7th Cir. 1993) ("The defendant in this case apparently holds a sincere belief that he is a citizen of the mythical 'Indiana State Republic' and for that reason is an alien beyond the jurisdictional reach of federal courts. This belief is, of course, incorrect."); *United States v. Gerads*, 999 F.2d. 1255, 1256 (8th Cir. 1993) ("[We] reject appellants'

1 contention that they are not citizens of the United States, but rather “Free Citizens of the Republic of Minnesota”  
2 and, consequently, not subject to taxation.”); O’Driscoll v. Internal Revenue Service, 1991 U.S. Dist. LEXIS  
3 9829, \*5-6 (E.D. Penn. 1991) (“Despite plaintiff’s linguistic gymnastics, he is a citizen of both the United States  
4 and Pennsylvania, and liable for federal taxes.”).

5 Similarly, the individual states are part of the United States and income earned within them is fully subject to  
6 United States taxation. See, e.g., Solomon v. Commissioner, T.C. Memo. 1993-509 (responding to argument that  
7 all of petitioner’s income was earned outside of the United States, the court held that “petitioner attempts to  
8 argue an absurd proposition, essentially that the State of Illinois is not part of the United States.”).

## 9 **2. Definition of Person**

10 The Internal Revenue Code defines “person” and sets forth which persons are subject to federal taxes. Section  
11 7701(a)(14) defines “taxpayer” as “any person” subject to any internal revenue tax, and section 7701(a)(1)  
12 defines “person” to include an individual, trust, estate, partnership, or corporation.

13 Arguments that an individual is not a “person” within the meaning of the Internal Revenue Code have been  
14 uniformly rejected by the courts as have arguments with respect to the term “individual.” See, e.g., United States  
15 v. Dawes, 874 F.2d. 746, 750-51 (10th Cir. 1989), overruled on other grounds, 895 F.2d. 1577 (10th Cir. 1990)  
16 (“The contention that appellants are not taxpayers because they are ‘free born, white, preamble, sovereign,  
17 natural, individual common law ‘de jure’ citizens of Kansas’ is frivolous. Individuals are ‘persons’ under the  
18 Internal Revenue Code and thus subject to 26 U.S.C. § 7203.”); United States v. Studley, 783 F.2d. 934, 937 n.3  
19 (9th Cir. 1986) (in holding that an individual is a person under the Internal Revenue Code, the court noted “this  
20 argument has been consistently and thoroughly rejected by every branch of the government for decades. Indeed  
21 advancement of such utterly meritless arguments is now the basis for serious sanctions imposed on civil litigants  
22 who raise them”).

23 Courts have also uniformly rejected claims that a taxpayer is not a person subject to tax because the taxpayer did  
24 not request, obtain, or exercise any privileges of citizenship. See, e.g., Lovell v. United States, 755 F.2d. 517, 519  
25 (7th Cir. 1984) (“All individuals, natural or unnatural, must pay federal income tax on their wages, regardless  
26 of whether they received any ‘privileges’ from the government”).

## 27 **HOLDING**

28 1. The Fourteenth Amendment of the United States Constitution establishes simultaneous state and federal  
29 citizenship. Therefore, an individual cannot reject citizenship in the United States in favor of state citizenship, or  
30 otherwise claim not to be a citizen of the United States for the purpose of avoiding federal tax liability.  
31 Furthermore, income earned within a state of the United States by a United States citizen or resident is taxable  
32 under federal tax laws. Accordingly, Taxpayer A and Taxpayer B are subject to federal income tax liability  
33 because they are citizens of the United States and citizens of the state in which they reside.

34 2. The term “person” as used by the Internal Revenue Code includes natural persons and individuals. Moreover,  
35 a taxpayer need not request, obtain, or exercise a privilege from an agency of the government to be a “person”  
36 within the meaning of the Internal Revenue Code. Therefore, Taxpayer C and Taxpayer D are subject to federal  
37 income tax liability.

## 38 **CIVIL AND CRIMINAL PENALTIES**

39 The Service will challenge the claims of individuals who improperly attempt to avoid or evade their federal tax  
40 liability. In addition to liability for the tax due plus statutory interest, taxpayers who fail to file valid returns or  
41 pay tax based on arguments that they are not citizens or persons as contemplated by the Internal Revenue Code  
42 and, thus, are not subject to federal tax face substantial civil and criminal penalties. Potentially applicable civil  
43 penalties include: (1) the section 6662 accuracy-related penalties, which are generally equal to 20 percent of the  
44 amount of tax the taxpayer should have paid; (2) the section 6663 penalty for civil fraud, which is equal to 75  
45 percent of the amount of tax the taxpayer should have paid; (3) the section 6702(a) penalty of \$5,000 for a  
46 “frivolous tax return”; (4) the section 6702(b) penalty of \$5,000 for submitting a “specified frivolous  
47 submission”; (5) the section 6651 additions to tax for failure to file a return, failure to pay the tax owed, and  
48 fraudulent failure to file a return; (6) the section 6673 penalty of up to \$25,000 if the taxpayer makes frivolous  
49 arguments in the United States Tax Court; and (7) the section 6682 penalty of \$500 for providing false information  
50 with respect to withholding.

51 Taxpayers relying on these frivolous positions also may face criminal prosecution under: (1) section 7201 for  
52 attempting to evade or defeat tax, the penalty for which is a significant fine and imprisonment for up to 5 years;  
53 (2) section 7203 for willful failure to file a return, the penalty for which is a significant fine and imprisonment for  
54 up to 1 year; (3) section 7206 for making false statements on a return, statement, or other document, the penalty  
55 for which is a significant fine and imprisonment for up to 3 years or (4) other provisions of federal law.

Persons, including return preparers, who promote these frivolous positions and those who assist taxpayers in claiming tax benefits based on frivolous positions may face civil and criminal penalties and also may be enjoined by a court pursuant to sections 7407 and 7408. Potential penalties include: (1) a \$250 penalty under section 6694 for each return or claim for refund prepared by an income tax return preparer who knew or should have known that the taxpayer's position was frivolous (or \$1,000 for each return or claim for refund if the return preparer's actions were willful, intentional or reckless); (2) a penalty under section 6700 for promoting abusive tax shelters; (3) a \$1,000 penalty under section 6701 for aiding and abetting the understatement of tax; and (4) criminal prosecution under section 7206, for which the penalty is a significant fine and imprisonment for up to 3 years, for assisting or advising about the preparation of a false return, statement or other document under the internal revenue laws.

#### **DRAFTING INFORMATION**

This revenue ruling was authored by the Office of Associate Chief Counsel (Procedure and Administration), Administrative Provisions and Judicial Practice Division. For further information regarding this revenue ruling, contact that office at (202) 622-7950 (not a toll-free call).

The subject of what is a statutory civil “person” is exhaustively analyzed in the following memorandum, and it proves that nearly all such “persons” are public officers within the government corporation. Its pointless to repeat the content of this memorandum here, so it is incorporated by reference:

*Proof That There Is a “Straw Man”*, Form #05.042 – proves that most statutory “persons” are public officers in the government.  
<https://sedm.org/Forms/FormIndex.htm>

This Revenue Ruling also has LOTS of problems. Here are a just few, but we could go on for literally DAYS about all the problems:

1. The Revenue Ruling refuses to address the REAL audience who would read it, which is those who are non-resident to federal territory and who may lawfully PRESUME that they are PRIVATE and beyond government jurisdiction unless and until the GOVERNMENT as the moving party satisfies the burden of proof that they CONSENTED in some way to become statutory “taxpayers” and engage in excise taxable activities subject to tax such as a “trade or business” (26 U.S.C. §7701(a)(26)) or a public office.

*“All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:*

*1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.*

*2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real, de jure government, even WITH their consent.*

*3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and which is therefore NOT protected by official, judicial, or sovereign immunity.”*  
[SEDM Disclaimer, Section 4.8; <https://sedm.org/disclaimer.htm>]

2. It refuses to acknowledge HOW one can lawfully acquire a civil status in a place they are neither physically nor legally present within and refuse the status of “resident” within, such as a state national in relation to federal territory. Civil status includes “person”, “individual”, “taxpayer”, “citizen”, “resident”, “spouse”, “driver”, etc. Domicile or contract are the only method to acquire a civil status and a state national cannot be domiciled on federal territory and a constitutional state at the same time and ALSO cannot alienate an unalienable right by contracting with the national government.

§ 29. Status

*It may be laid down that the, status- or, as it is sometimes called, civil status, in contradistinction to political status - of a person depends largely, although not universally, upon domicil.* The older jurists, whose opinions are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status,

conferred by the *lex domicilii* with little qualification. Lord Westbury, in *Udny v. Udny*, thus states the doctrine broadly: "The civil status is governed by one single principle, namely, that of domicile, which is the criterion established by law for the purpose of determining civil status. For it is on this basis that the personal rights of the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy, or intestacy-must depend." Gray, C. J., in the late Massachusetts case of *Ross v. Ross*, speaking with special reference to capacity to inherit, says: "It is a general principle that the status or condition of a person, the relation in which he stands to another person, and by which he is qualified or made capable to take certain rights in that other's property, is fixed by the law of the domicile; and that this status and capacity are to be recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy." [A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89]

For further details on this important subject, see:

2.1. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002, Section 11.17

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

2.2. *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008

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

3. It acknowledges the STATUTORY definition of "United States" and never asserts that it includes states of the Union, and yet REFUSES to apply those limitations to the term "citizen of the United States".<sup>145</sup> Citizenship is ALWAYS geographical and "United States" appears within the phrase "citizen of the United States". This is hypocrisy and equivocation. Judges CANNOT lawfully "legislate" by adding to this geographical definition and if they do, they are violating the separation of powers and acting as legislators. None of the court rulings they cite can add to statutory definitions and none apply to state nationals not engaged in a public office. The ability to regulate or tax exclusively PRIVATE property or PRIVATE rights has been held by the courts as repugnant to the constitution and therefore the only thing any government can CIVILLY legislate for is PUBLIC rights of public officers on official business. The statutes they are enforcing are only intended for those exercising such a public office. The statutes only apply where the constitution DOES NOT apply, which is either federal territory, abroad, or to those serving in public offices. The following memorandum establishes how this FRAUD is effected and how to prove it is deception and best and FRAUD at worst:

*Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006

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

4. It implies that state nationals or state citizens are STATUTORY "individuals" when we know that you can't be a STATUTORY "individual" unless you are an "alien" present within the STATUTORY "United States" (federal territory per 26 U.S.C. §7701(a)(9) and (a)(10)) or abroad under 26 U.S.C. §911(d)(1). State nationals are NOT STATUTORY "aliens" but rather "nationals of the United States\*" (the country) per 22 C.F.R. §51.2:

26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c ) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

5. It UNCONSTITUTIONALLY PRESUMES that everyone is a STATUTORY "taxpayer" and refuses to address precisely HOW one BECOMES a STATUTORY "taxpayer". American jurisprudence requires the OPPOSITE presumption, which is that you are INNOCENT until proven GUILTY with EVIDENCE rather than PRESUMPTION. That means they must be presumed to be "nontaxpayers" until the IRS proves that they consented to become "taxpayers". According to the Declaration of Independence, CONSENT is mandatory in ALL government civil enforcement actions or they are UNJUST. All such presumptions to the contrary are a violation of due process of law and result in CRIMINAL IDENTITY THEFT as documented in *Government Identity Theft*, Form #05.046; <https://sedm.org/Forms/FormIndex.htm>. How one BECOMES a STATUTORY "taxpayer" is the real question behind most of the statements they are trying to refute, and they simply REFUSE to deal with it, because it would hand the key to the chains that illegally bind most Americans to their feudal privileged tax system FRAUD. Even the U.S. Supreme

<sup>145</sup> It states: "Section 7701(a)(9) of the Internal Revenue Code states that "[t]he term 'United States' when used in a geographical sense includes only the States and the District of Columbia."

Court has recognized the existence of those who are NOT STATUTORY “taxpayers”. See South Carolina v. Regan, 465 U.S. 367, 394, 104 S.Ct. 1107, 1123 (1984). If the U.S. Supreme Court can recognize “nontaxpayers”, why can’t the IRS?

*“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*  
[Long v. Rasmussen, 281 F. 236 (1922)]

*“Revenue Laws relate to taxpayers [officers, employees, 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)]

The above authorities establish WHY it is reasonable to conclude that the Internal Revenue Code Subtitle A is a franchise and that you must be engaged in the taxable activity called a “public office” and a “trade or business” (26 U.S.C. §7701(a)(26)) to lawfully BECOME a statutory “taxpayer”. The REAL truth on this subject is published in the following IRS Pamphlet:

*Your Rights as a “Nontaxpayer”, Form #08.008*  
<http://sedm.org/Forms/FormIndex.htm>

6. It ignores the fact that everyone born in the country has a right to choose TWO different types of citizenship: 1. Articles of Confederation “free inhabitants”; 2. Constitutional “citizens of the United States”. The Articles of Confederation identify themselves as “perpetual” and are enacted into law on the FIRST page of the Statutes At Large. Therefore, they continue in force. One may legitimately choose to be a “free inhabitant” under the Articles INSTEAD of a “citizen of the United States” under the Fourteenth Amendment and NO one can lawfully deny them that choice without violating the First Amendment right of freedom from compelled association.
7. It conveniently overlooks the fact that even the U.S. Supreme Court has recognized that Fourteenth Amendment state citizens and STATUTORY “U.S. citizens” domiciled on federal territory are NOT equivalent. See Rogers v. Bellei, 401 U.S. 815 (1971), Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873):

*“The 1<sup>st</sup> section of the 14<sup>th</sup> article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[\*\*\*], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the United States[\*\*\*] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[\*], were not citizens.”*  
[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

More on this subject is found earlier in section Form #08.004, Section 9.1.1 and:

*Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006*  
<http://sedm.org/Forms/FormIndex.htm>

8. It tries to confuse the STATUTORY context and CONSTITUTIONAL context for terms, which are mutually exclusive and non-overlapping. In legal parlance, this deception is called “equivocation”. The abuse of such tactics is exhaustively proven to be a FRAUD and a deception in the following memorandum of law:

*Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.1*  
<http://sedm.org/Forms/FormIndex.htm>

9. It identifies some of its claims as “facts”, but is not signed under penalty of perjury and therefore CANNOT be a fact nor can it be admissible as evidence in any court. Only court admissible evidence compliant with the Federal Rules of Evidence can in deed be a “fact”. In REAL fact, the IRS website says you can’t trust ANYTHING they publish, INCLUDING this bogus revenue ruling:

*“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)]

Furthermore, anyone who only deals with “general information” as indicated above is a DECEIVER according to maxims of law on the subject. They could avoid dealing with “general information” by distinguishing the CONSTITUTIONAL and the STATUTORY context for terms, but in practice, they ABSOLUTELY REFUSE TO



DEAL WITH IT because it would expose what they are doing as the CRIME that it is and open them to criminal liability:

"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]

10. It illegally and fraudulently threatens penalties against ALL readers of their propaganda, but REFUSES to acknowledge the limits placed by the I.R.C. on who the proper audience for those penalties is, found in 26 U.S.C. §6671(b), which is an officer or employee of a corporation or a partnership, which partnership can ONLY be between an otherwise PRIVATE party and the federal government:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671  
[§ 6671. Rules for application of assessable penalties](#)

**(b) Person defined**

The term "person", as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

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"All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation **by individual agency, either through the medium of public officers, or contracts made with [private] individuals.**"  
[Osborn v. Bank of U.S., [22 U.S. 738](#) (1824)]

We emphasize that the very ESSENCE of communism as legally defined is an absolute refusal to acknowledge or heed the limitations of statutes such as the above upon the behavior of public servants:

[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

For an exhaustive analysis of why they can only penalize their own officers and employees and not PRIVATE people or nonresidents, see:

Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010  
<https://sedm.org/Forms/FormIndex.htm>

11. It identifies that which is being paid to the IRS as a “tax”, even though the U.S. Supreme Court has held that it is NOT a “tax” if it is paid to PRIVATE parties such as human beings.

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.

Coulter, J., in *Northern Liberties v. St. John’s Church*, 13 Pa.St. 104 says, very forcibly, ‘I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.’ See, also *Pray v. Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra.”  
[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

The only way out of this conundrum is to acknowledge that ALL “taxpayers” are in fact PUBLIC OFFICERS in the government and that tax refunds are paid to OFFICES, rather than the private human beings filling said office. See:

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

- 11.2. Proof That There Is a “Straw Man”, Form #05.042  
<https://sedm.org/Forms/FormIndex.htm>

12. The ruling cites federal district court authorities that have NO BEARING upon state citizens, according to the Ninth and Tenth Amendment. The only exception to this rule is if federal property is involved, such as CIVIL FRANCHISES under Article 4, Section 3, Clause 2. But the IRS denies this possibility in the Revenue Ruling by falsely stating that the parties are not “privileged” or that being a “taxpayer” DOESN’T involve privilege:

“Taxpayer C claims not to be a United States citizen or a person subject to tax because Taxpayer C **has not requested, obtained, or exercised any privilege from an agency of government.**”

[...]

Courts have also uniformly rejected claims that a taxpayer is not a person subject to tax because the taxpayer did not request, obtain, or exercise any privileges of citizenship. See, e.g., *Lovell v. United States*, 755 F.2d 517, 519 (7th Cir. 1984) (“All individuals, natural or unnatural, must pay federal income tax on their wages, regardless of whether they received any ‘privileges’ from the government”).

“Privileges” in fact are involved, and they are: 1. STATUTORY “U.S. citizen” domiciled on federal territory; 2. A “trade or business” under 26 U.S.C. §7701(a)(26). The FRAUD of denying the existence of such a privilege to make the Subtitle A income tax falsely “appear” to apply to everyone is documented in the following:

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

If being a STATUTORY “U.S. citizen” upon whom the tax is “imposed” in 26 U.S.C. §1 WAS NOT a “privilege”, answer the following questions:

12.1. Why is STATUTORY “U.S. citizen” civil status under 8 U.S.C. §1401 and 8 U.S.C. §1101(a)(22)(A) identified as a “privilege”?

**“Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right. In the unincorporated territories of Puerto Rico, Guam, the U.S. Virgin Islands, and the Northern Mariana Islands, birthright citizenship was conferred upon their inhabitants by various statutes many years after the United States acquired them. See Amicus Br. at 10-11. If the Citizenship Clause guaranteed birthright citizenship in unincorporated territories, these statutes would have been unnecessary. While longstanding practice is not sufficient to demonstrate constitutionality, such a practice requires special scrutiny before being set aside. See, e.g., Jackman v. Rosenbaum Co., 260 U.S. 22, 31 (1922) (Holmes, J.) (“If a thing has been practiced for two hundred years by common consent, it will need a strong case for the Fourteenth Amendment to affect it[.]”); Walz v. Tax Comm’n, 397 U.S. 664, 678 (1970) (“It is obviously correct that no one acquires a vested or protected right in violation of the Constitution by long use . . . Yet an unbroken practice . . . is not something to be lightly cast aside.”). And while Congress cannot take away the citizenship of individuals covered by the Citizenship Clause, it can bestow citizenship upon those not within the Constitution’s breadth. See U.S. Const. art. IV, § 3, cl. 2 (“Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory belonging to the United States[\*\*].”); id. at art. I, § 8, cl. 4 (Congress may “establish an uniform Rule of Naturalization . . .”). To date, Congress has not seen fit to bestow birthright citizenship upon American Samoa, and in accordance with the law, this Court must and will respect that choice.<sup>16</sup>”**  
[Tuaua v. U.S.A, 951 F.Supp.2d. 88 (2013)]

12.2. Why did the courts say the following in RELATION to such a “privilege”?

*“Unless the defendant can prove he is **not** a [STATUTORY] citizen of the United States\*\* [under 8 U.S.C. §1401 and NOT the constitution citizen], the IRS has the right to inquire and determine a tax liability.”*  
[U.S. v. Slater, 545 Fed.Supp. 179,182 (1982).]

12.3. Why is the I.R.C. Subtitle A income tax imposed on those with the CIVIL STATUS of “citizen” and who are therefore EXERCISING such a privilege in 26 U.S.C. §1 if it applies to those who ARE NOT exercising “privileges” as the Revenue Ruling alleges?

13. It uses the phrase “law and analysis” but the Internal Revenue Code, Title 26 is only PRIMA FACIE evidence, according to 1 U.S.C. §204 legislative notes. Therefore it is nothing but a huge unconstitutional statutory presumption that itself violates due process. It is not “law” because it does not apply equally to EVERYONE REGARDLESS OF THEIR CONSENT, but only to “public office” franchisees.<sup>146</sup> It is “special law” or “private law” that applies to those who individually consent to BECOME public officers. That which is “prima facie evidence” is a presumption, and all presumptions violate due process of law.

*“**Prima facie.** Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first disclosure; **presumably; a fact presumed to be true unless disproved by some evidence to the contrary.** State ex rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110. See also Presumption.”*  
[Black’s Law Dictionary, Sixth Edition, p. 1189]

It is an unconstitutional act in violation of the separation of powers for a judge to impute the “force of law” to such a presumption, because judges are not legislators. Here is what the architect of our present three branch system of government said on this important subject of judges becoming legislators and at the same time acting as Executive Branch employees in administering “trade or business” franchises under Article IV rather than Article III.

**“When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.**

**Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].**

**There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals.”**

<sup>146</sup> For more information on what constitutes “law” as legally defined, see: *What is “law”?*, Form #05.048; <https://sedm.org/Forms/FormIndex.htm>.

[...]

*In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."*

*[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;*

*SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm)]*

Under the concept of equal protection and equal treatment, all people have an EQUAL right to PRESUME the opposite, which is that they and their property are EXCLUSIVELY private and therefore beyond the legislative control of Congress unless and until the IRS a moving party asserting a liability meets the burden of proving that:

a. They EXPRESSLY consented to convert that property to PUBLIC property subject to taxation and regulation; b. They had the legal capacity to consent because domiciled and present in a place where their rights were unalienable, such as federal territory. The moving party asserting a tax liability, which is the I.R.S., ALWAYS has the burden of proof and it is clearly prejudicial to put ordinary Americans in the untenable position of proving a NEGATIVE, which is that they ARE NOT STATUTORY "taxpayers" or are NOT liable:

*"All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:*

*1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.*

*2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real, de jure government, even WITH their consent.*

*3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and which is therefore NOT protected by official, judicial, or sovereign immunity."*

For more information on this subject see Form #08.004, Section 10.18.

In conclusion, all the fraudsters at the IRS want to do is play "word games" to deceive you and make you appear like a "taxpayer" when you are not in fact one. Former IRS Commissioner Shelton Cohen admitted as much in an interview with Aaron Russo:

*Interview of Former IRS Commissioner Shelton Cohen by Aaron Russo, SEDM Exhibit #11.004*  
<https://sedm.org/Exhibits/ExhibitIndex.htm>

Shelton Cohen, by the way, was the quintessential Pharisee Jew, which is why he wanted to be commissioner: so he would be intimately involved in DECEIVING people to pay money they didn't owe in the largest FRAUD in history.<sup>147</sup> Even U.S. Supreme Court Justice Scalia (now deceased) admitted the same. Watch Exhibits #03.005 and 11.006 in the above link. For an exhaustive treatment on all the ways that corrupt covetous Pharisee lawyers abuse words to deceive and commit criminal identity theft, see the following:

1. *Legal Deception, Propaganda, and Fraud*, Form #05.014  
<https://sedm.org/Forms/FormIndex.htm>
2. *Foundations of Freedom Course*, Form #12.021, Video 4: Willful Government Deception and Propaganda  
<https://sedm.org/Forms/FormIndex.htm>

Additional information on the subject of this section can be found in Form #08.004, Section 10.18.

<sup>147</sup> See: *Who Were the Pharisees and Saducees?*, Form #05.047; <https://sedm.org/Forms/FormIndex.htm>.

26.5 **A STATUTORY “U.S. Person” includes state citizens or residents and is not limited to territorial citizens or residents**<sup>148</sup>

False Argument: A STATUTORY “U.S. Person” described in 26 U.S.C. §7701(a)(30) includes state citizens or residents and is not limited to territorial citizens or residents.

Corrected Alternative Argument: The STATUTORY term “U.S. Person”, like every other civil status found in Title 26, requires a domicile on federal territory or at least physical presence there to lawfully acquire. Congress has no legislative jurisdiction in a Constitutional state other than for the subject matters found in Article 1, Section 8. The taxing powers found in Article 1, Section 8, Clauses 1 and 3 apply only to the geographical areas defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d). Under the rules of statutory construction, anything not EXPRESSLY included is purposefully excluded by implication. Those areas include only federal territory and the federal enclaves within the Constitutional states. They do NOT include areas under the EXCLUSIVE or PLENARY jurisdiction of constitutional states.

Further information:

1. Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>
2. Great IRS Hoax, Form #11.302, Sections 3.9.1.24, 5.1.4, 5.2.12-5.2.13.  
<http://sedm.org/Forms/FormIndex.htm>
3. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “U.S. Person”  
<http://famguardian.org/TaxFreedom/CitesByTopic/USPerson.htm>
4. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “United States”  
<http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

We call this approach “The U.S. Person Position”. A STATUTORY “U.S. Person” is defined in 26 U.S.C. §7701(a)(30) as follows:

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.  
Sec. 7701. - Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(30) United States person

The term “United States person” means -

(A) a citizen or resident of the United States,

(B) a domestic partnership,

(C) a domestic corporation,

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

The term “United States” as used in the above definition is defined in a geographical sense as follows.

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]  
Sec. 7701. - Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

The term “United States” when used in a geographical sense includes only the States and the District of Columbia.

<sup>148</sup> Source: Flawed Tax Arguments to Avoid, Form #08.004, Section 9.4.2; <https://sedm.org/Forms/FormIndex.htm>.



(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.

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TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

CHAPTER 4 - **THE STATES**

Sec. 110. Same; definitions

(d) The term "State" includes any Territory or possession of the United States.

Those who would argue that "United States" in a geographical sense includes states of the Union have the burden of proving with "non-prima facie" evidence that the term includes states of the Union. The rules of statutory construction FORBID any adding anything to statutory definitions:

**"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated'"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) ; Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary." [Stenberg v. Carhart, 530 U.S. 914 (2000)]

**"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term.** Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979) . Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."** [Meese v. Keene, 481 U.S. 465, 484 (1987)]

**"As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated'"** [Colautti v. Franklin, 439 U.S. 379 (1979)]

Adding things to statutory definitions that DO NOT expressly appear is a LEGISLATIVE and not JUDICIAL function. Allowing judges to act as legislators puts an end to ALL FREEDOM, according to the architect of our three branch system of government, Charles de Montesquieu. Note that franchise judges, such as those in U.S. Tax Court and even Article III judges presiding over Article IV franchise tax matters such as the income tax are in the Executive Branch, according to the U.S. Supreme Court in Freytag v. Commissioner, 501 U.S. 868 (1991):

**"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.**

**Again, there is no liberty, if the judiciary power be not separated from the legislative and executive.** Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. **Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].**

**There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."**

[. . .]

**In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."**

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;  
SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm)]

Constitutional and statutory “citizens” are mutually exclusive, non-overlapping groups, as we show in Form #08.004, Section 9.1.1 and also prove in:

*Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

The “citizen” and “resident” described in 26 U.S.C. §7701(a)(30) invokes the STATUTORY context and therefore is limited to that. You are trying to abuse EQUIVOCATION to deceive the reader or hearer into falsely believing that the two contexts for the words “citizen” or “resident” are equivalent when they are not. Any attempt to confuse the two results in the following CRIMES:

1. Impersonating a citizen of the United States. 18 U.S.C. §911.
2. Impersonating a public officer. 18 U.S.C. §912. All statutory fictions of law, including statutory citizens and even “taxpayers”, are public offices.

Imposing the above statuses or the civil obligations associated with them against a non-resident non-person and state citizen who does not consent is also identity theft, as described in:

*Government Identity Theft*, Form #05.046  
<http://sedm.org/Forms/FormIndex.htm>

There are also strong commercial and privacy motivations and incentives to try to adopt the “U.S. Person Position”, because STATUTORY “U.S. Persons”:

1. Are not subject to withholding in most financial transactions. 26 U.S.C. Chapter 3 only dictates withholding on nonresident aliens and foreign corporations. U.S. citizens and residents are not mentioned.
2. Only have to pay income tax on foreign earned income under 26 U.S.C. §911. They do not have to deduct, report, or withhold on earnings within any constitutional state or even on federal territory, unless they are public officers of the national government on official business.
3. Include “citizens” under 26 U.S.C. §7701(a)(30), which most state citizens would falsely PRESUME they are. Unfortunately, the “citizen” they are talking about in Title 26 is NOT a human being domiciled or present within a constitutional state.

All of the above motivations are “privileges”, “immunities”, or “benefits” of a franchise. All those who “purposefully avail” themselves of such “benefits” forfeit their Constitutional rights and in-effect facilitate CRIMINAL IDENTITY THEFT by transporting their legal identity to what Mark Twain called “The District of Criminals”.

*6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.*<sup>149</sup> *Great Falls Mfg. Co. v. Attorney General*, 124 U.S. 581; *Wall v. Parrot Silver & Copper Co.*, 244 U.S. 407, 411-412; *St. Louis Malleable Casting Co. v. Prendergast Construction Co.*, 260 U.S. 469.

*7. “When the validity of an act of the Congress is drawn in question, and even if a serious doubt of constitutionality is raised, it is a cardinal principle that this Court will first ascertain whether a construction of the statute is fairly possible by which the question may be avoided.”* *Crowell v. Benson*, 285 U.S. 22, 62.<sup>181</sup>  
*[Ashwander v. Tennessee Valley Authority Et Al, 297 U.S. 288, 346-348 (1936)]*

Furthermore, Congress is FORBIDDEN by the License Tax Cases from licenseing or authorizing or regulating any national franchise within the borders of a Constitutional State:

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs*

<sup>149</sup> Compare *Electric Co. v. Dow*, 166 U.S. 489; *Pierce v. Somerset Ry.*, 171 U.S. 641, 648; *Leonard v. Vicksburg, S. & P.R. Co.*, 198 U.S. 416, 422.

1 exclusively to the States. No interference by Congress with the business of citizens transacted within a State  
2 is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly  
3 granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive  
4 power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It  
5 is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports,  
6 and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus  
7 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing  
8 subjects. Congress cannot authorize a trade or business within a State in order to tax it.”  
9 [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

10 Notice in the above case the language “Congress cannot authorize a trade or business within a State in order to tax it.”  
11 As we repeatedly point out the I.R.C. Subtitle A income tax is a franchise tax upon public offices in the national government,  
12 which is called a “trade or business” in the Internal Revenue Code. It is telling that the above case uses this PRECISE term  
13 to say what is FORBIDDEN within a constitutional state. “trade or business” is defined in 26 U.S.C. §7701(a)(26) as “the  
14 functions of a public office”. The nature of the income tax as a franchise tax upon public offices is exhaustively covered in:

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

15 There are many other problems with the U.S. Person Position. In order to claim a PRIVILEGED/FRANCHISE exemption  
16 from withholding as a STATUTORY “U.S. person”, you must:

- 17 1. Supply a PRIVILEGED Social Security Number or Taxpayer Identification Number, none of which apply within a  
18 state of the Union.
- 19 2. Often supply a W-9 form to the payor in financial transactions, which only applies to territorial citizens or residents  
20 WHEN they are acting as officers of the government.
- 21 3. Falsely admit or imply that you as a state citizen are a “citizen” under the laws of Congress and subject to the laws of  
22 Congress. All “citizens” under every act of Congress are territorial citizens born on and domiciled within federal  
23 territory not within any state.
- 24 4. Create the false impression that you must report all financial transactions abroad and are subject to F.A.T.C.A. See:  
25 <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>

26 State citizens, on the other hand, are “non-resident non-persons” in respect to Acts of Congress and need not comply with  
27 ANY act of Congress relating to their PRIVATE compensation. Coercion and even criminal extortion by financial institutions  
28 acting under the falsely alleged but not actual authority of law is the only reason people believe otherwise. False IRS  
29 propaganda that the IRS is NOT accountable for the truth of and which courts have even said you can be FINED for relying  
30 on is the only stated reason these mis-informed financial institutions perpetuate the mis-application of the revenue franchise  
31 codes extra-territorially within states of the Union. This is covered in:

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

32 It is a fact that one cannot have ANY civil status or statutory status, including “person”, “individual”, “citizen”, “resident”,  
33 “taxpayer”, or “U.S. person” under any act of Congress without as a bare minimum a domicile on federal territory. This is  
34 exhaustively proven in:

- 35 1. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002  
36 <http://sedm.org/Forms/FormIndex.htm>
- 37 2. Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008  
38 <http://sedm.org/Forms/FormIndex.htm>

39 It is also exhaustively proven that the only people who must use Social Security Numbers or Taxpayer Identification Numbers  
40 are public officers on official business, and that ONLY when people are officers of the government do they need to use such  
41 numbers, and even then only in connection with excise taxable franchise activities.

- 42 1. Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013  
43 <http://sedm.org/Forms/FormIndex.htm>
- 44 2. About SSNs and TINs on Government Forms and Correspondence, Form #05.012  
45 <http://sedm.org/Forms/FormIndex.htm>

**Proof that There Is a “Straw man”**

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.042, Rev. 9-23-2017

407 of 431

EXHIBIT: \_\_\_\_\_

3. Why It is Illegal for Me to Request or Use a Statutory Taxpayer Identification Number, Form #04.205  
<http://sedm.org/Forms/FormIndex.htm>

## 26.6 Other rebuttals of redemption arguments

This pamphlet treats the “straw man” and UCC Redemption arguments separately. Most people wrongfully associate the two together but we do not. Those wishing to distinguish our SEPARATE position on UCC Redemption from that of the straw man should read the following:

1. Policy Document: U.C.C. Redemption, Form #08.002  
<http://sedm.org/Forms/FormIndex.htm>
2. Flawed Tax Arguments to Avoid, Form #08.004, Sections 11.2 through 11.4  
<http://sedm.org/Forms/FormIndex.htm>

## 27 Conclusions and summary

We will now succinctly summarize everything that we have learned in this short memorandum of law in order to emphasize the important points:

1. What people call the “straw man” is real. It is recognized in the legal dictionary, in fact.
2. Three requirements must be met in order for a “straw man” to lawfully exist:
  - 2.1. A commercial transaction involving real or personal property.
  - 2.2. Agency of one or more persons on behalf of an artificial entity who accomplish the commercial transaction.
  - 2.3. Property being acquired by a party that otherwise is not allowed or not lawful.
3. The government had to create the straw man because without it, nearly everyone would be entirely beyond their reach as an exclusively private person and a sovereign.
  - 3.1. The ability to regulate private conduct, in fact, is “repugnant to the constitution”, according to the U.S. Supreme Court. City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997).
  - 3.2. The straw man makes it possible for the government to regulate private conduct indirectly, rather than directly, using the office that the government created and which you consented to occupy by applying for government franchises and benefits and thereby exercising your right to contract. The government can only tax that which it created. Since it didn’t create the natural being, then it had to create something else and fool you into believing that you are that person using “words of art”, smoke, and mirrors.

*“The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those very measures, is declared to be supreme over that which exerts the control.”*  
[Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)]

*“What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be revoked or altered only by the authority that made it. The life-giving principle [act of creation] and the death-doing stroke [power to destroy] must proceed from the same hand.”*  
[VanHorne’s Lessee v. Dorrance, 2 U.S. 304 (1795)]

*“The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law [including a tax law] involving the power to destroy. ”*  
[Providence Bank v. Billings, 29 U.S. 514 (1830)]

4. The key to understanding the straw man is to understand the law of PROPERTY. The heart of the law of property are the following concepts:
  - 4.1. Ownership of a thing implies the right to exclude ALL OTHERS from either USING or BENEFITTING from the use of a thing.
  - 4.2. Property includes not only PHYSICAL things but rights or privileges to use a thing.
  - 4.3. Physical possession of a material thing does NOT imply OWNERSHIP.
  - 4.4. Rights over the possessor of a physical thing may lawfully be acquired by handing that physical thing to a person and giving them notice of the obligations that attach to TEMPORARY possession or use of that thing. For instance,

20 C.F.R. §422.103(d) says that Social Security Cards and numbers are property of the government EVEN AFTER you receive physical custody of them. The Social Security Card also says this and emphasizes that the card must be returned to the government OWNER upon request.

*"How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by equity alone. **But how can one person impose an obligation upon another? By giving property to the latter on the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of the donor could be at all accomplished, consistently with the entire ownership of the property passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the donee to a condition subsequent.** The first of these the law does not permit; the second is entirely inadequate. Equity, however, can secure most of the objects of the donor, and yet avoid the mischiefs of real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or with notice) **a personal obligation with respect to the property; and accordingly this is what equity does.** It is in this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. **In short, as property is the subject of every equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just explained.**"*

*[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]*

5. In law, all rights are "property". The purpose of creating the straw man is to allow the government to acquire PUBLIC rights and CIVIL jurisdiction over OTHERWISE EXCLUSIVELY PRIVATE property WITHOUT compensating the human beings it acquires them from. Without the straw man, this acquisition of otherwise EXCLUSIVELY PRIVATE property would be unlawful but with the straw man, it is not unlawful. There are four main "rights" or types of property that the government acquires by creating the straw man that they cannot otherwise lawfully possess in the context of EXCLUSIVELY PRIVATE persons:

5.1. They cannot lawfully impose duties or obligations upon human beings without compensation. This is a violation of the Thirteenth Amendment prohibition against involuntary servitude. This prohibition, unlike the Bill of Rights, applies everywhere, including on federal territory.

5.2. They cannot lawfully abuse their power to tax to pay public monies to private persons.

5.3. They cannot lawfully maintain records about private persons without their consent.

5.4. They cannot lawfully use, benefit from, or tax your private property without your consent, whether express or implied.

6. The "straw man" in all the contexts we have been able to identify is simply:

6.1. A "public office" and fictitious agent within the government.

6.2. An artificial entity that is usually the subject of a trust. That trust is usually an extension of the "public trust", meaning the government. The trust document is the Constitution.

*"Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government, through the domain of jurisdiction merely Federal, to recognize to be property."*

*And this principle follows from the structure of the respective Governments, State and Federal, and their reciprocal relations. **They are different agents and trustees of the people of the several States, appointed with different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions, are mutually obligatory.**"*

*[Dred Scott v. Sandford, 60 U.S. 393 (1857)]*

7. The straw man is a creation of the government.

7.1. The straw man is therefore "property" of the government. The essence of ownership over "property" is the protected right to exclude its use by others and to deprive others of any of the "benefits" arising from its use.

7.2. Only those expressly authorized by the government can therefore lawfully "benefit" commercially from the government's creation and property. That authorization must be found somewhere within the franchise agreement that created the straw man.

7.3. You as a private human being cannot therefore lawfully take control of or benefit from the straw man without IMPLICITLY CONSENTING to become a trustee and public officer of the government operating under the terms of the franchise agreement that created the straw man and regulates its activities. Within Internal Revenue Code, Subtitle A, for instance, the "straw man" is a franchisee called a "taxpayer" as defined in 26 U.S.C. §7701(a)(14).

7.4. If you try to commercially benefit from the straw man WITHOUT accepting the associated liabilities and the public office that goes with it, then you are stealing property from the government and you will lose in court every time



and deserve to lose. This idea is the reason why so many people lose in court who try to cancel debts, transfer liabilities of the straw man to others, or file bills of exchange liening the straw man in satisfaction of tax debts. All such activities amount essentially to stealing property from the government.

7.5. Income taxes essentially amount to the “rent” you pay for the “privilege” of availing yourself of the “benefits” of the franchise associated with the straw man such as:

7.5.1. Unemployment insurance.

7.5.2. Medicare benefits.

7.5.3. Social security benefits.

7.5.4. A fiat currency system that makes it easy to borrow.

8. If you want to identify who the “straw man” is in the law, start with the definitions for the following terms:

8.1. “person”. See, for instance, 26 U.S.C. §6671(b) and 26 U.S.C. §7343, all of whom are officers or employees of federal corporations and not natural beings.

8.2. “individual”. See 26 C.F.R. §1.1441-1(c)(3), which is defined as an alien or nonresident alien who is then defined in 26 C.F.R. §1.1-1(a)(2)(ii) as being engaged in the “trade or business” franchise.

8.3. “taxpayer”. See 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313. This is a “person” engaged in the “trade or business” franchise and therefore a “public office” within the U.S. government.

8.4. “citizen”. See 26 C.F.R. §1.1-1(c). Defined as an artificial entity with a domicile in the District of Columbia (see 26 U.S.C. §7701(a)(9) and (a)(10)) and no part of any state of the Union.

8.5. “resident”. See 26 U.S.C. §7701(b)(1)(A). Defined as an artificial entity that is an alien with a domicile in the District of Columbia (see 26 U.S.C. §7701(a)(9) and (a)(10)) and no part of any state of the Union.

8.6. “employee”. See 5 U.S.C. §2105, 26 U.S.C. §3401(c), and 26 C.F.R. §31.3401(c)-1.

8.7. “U.S. person” as defined in 26 U.S.C. §7701(a)(30), where the “U.S.” they mean is the government and not any geographical place.

8.8. “trade or business”. 26 U.S.C. §7701(a)(26) defines this as “the functions of a public office”. Only public officers can lawfully exercise the functions of a public office. You have to be a public officer for the national government in order for them to acquire extraterritorial jurisdiction in a foreign state, which is what the states of the Union are in relation to the national government under the Constitution.

*“The United States government is a foreign corporation with respect to a state.”  
[19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003)]*

9. The usual method for creating the “straw man” is the exercise of your right to contract by applying for and accepting government franchises and other so-called “benefits”. In other words, the exercise of your right to contract creates the artificial “person” or “public office” or “res” that is the only lawful subject of nearly all government legislation. For details on how these franchises operate, see:

Government Instituted Slavery Using Franchises, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

10. All government franchises:

10.1. Are “Property” within the meaning of Article 4, Section 3, Clause 2 of the United States government.

10.2. Are implemented as contracts and must meet all the same criteria as contracts in order to be enforceable.

*As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit,<sup>150</sup> and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is *publici juris* and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as *publici juris*.<sup>151</sup>*

*[American Jurisprudence 2d, Franchises, §4: Generally (1999)]*

10.3. Function as “private law” that “acquires the force of law” and “activates” ONLY upon your voluntary consent. Without your consent, they are NOT “law” in your specific case and may NOT lawfully be enforced against you.

10.4. May be consented to implicitly (by conduct) or explicitly (in writing).

<sup>150</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691.

<sup>151</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691.

- 10.5. Create a “res” that is the object of all litigation directed at the franchisee.
- 10.6. May be enforced without any constitutional constraint by the government. Those who accept the “benefits” of the franchise implicitly surrender their right to complain about violations of their constitutional rights resulting from enforcement of the franchise agreement:

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

“The Government urges that the Power Company is estopped to question the validity of the Act creating the Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297 U.S. 323] maintain this suit. .... The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581; Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469.”  
[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”  
[Papasan v. Allain, 478 U.S. 265 (1986)]

CALIFORNIA CIVIL CODE  
DIVISION 3. OBLIGATIONS  
PART 2. CONTRACTS  
CHAPTER 3. CONSENT  
Section 1589

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

11. In the courts, the term “franchise” is disguised using the name “benefits”, “public right”, or “publici juris” in order to avoid all the problems that the truth can create for those intent on plundering your private property in government or intent on converting that private property to a public use. See:

The Government “Benefits” Scam, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

12. Social Security Numbers and Taxpayer Identification Numbers function as the de facto license number to act as the “straw man” and exercise the functions of a public office within the government. The term “trade or business”, in fact, is synonymous with a “public office” in the government.

Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)

You must obtain a U.S. taxpayer identification number (TIN) for:

- Any recipient whose income is effectively connected with the conduct of a trade or business [public office pursuant to 26 U.S.C. §7701(a)(26)] in the United States.  
**Note.** For these recipients, exemption code 01 should be entered in box 6.

[. . .]

If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.  
[IRS Form 1042s Instructions, Year 2006, p. 14]

13. The exercise of the duties of the straw man/public office can only lawfully occur in the District of Columbia and not elsewhere as mandated by statute:

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.

14. Nearly every type of government franchise we have examined eventually links you back to the following circumstances:
- 14.1. Holding a “public office” in the District of Columbia corporation/government.
  - 14.2. Domiciled on federal territory and therefore a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 or statutory “U.S. resident” (alien) pursuant to 8 U.S.C. §1101(a)(3).
  - 14.3. In possession, receipt, or control of some form of government property, including:
    - 14.3.1. Government numbers.
    - 14.3.2. Government information.
    - 14.3.3. Government contracts.
    - 14.3.4. Government franchises.
    - 14.3.5. Government “benefits” or payments.
    - 14.3.6. Private property associated with government numbers and a “public use” in order to procure the benefits of a government franchise.

*“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit; second, **that if he devotes it to a public use, he gives to the public a right to control that USE;** and third, that whenever the public needs require, the public may take it upon payment of due compensation.”*  
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

15. All legal actions against the “straw man” are “in rem”. An “in rem” proceeding is one against property:
- 15.1. The property at issue in the controversy is the “res”. The “res” is the “account” that attaches to the “straw man”.
  - 15.2. The license number or identifying number associated with the “res” is a synonym for the “res” itself. For instance, Taxpayer Identification Numbers are the “res” in tax proceedings in federal court.
  - 15.3. Federal courts which hear matters relating to disputes over franchises and the “straw man” that attaches to the franchise derive all their authority under Article 4, Section 3, Clause 2 of the United States Constitution.
  - 15.4. Judges officiating over franchises are acting in an administrative capacity under Article 4, Section 3, Clause 2 of the Constitution rather than in an Article III constitutional capacity. For instance, the United States Tax Court is a legislative franchise court in the Executive rather than judicial branch of the government. It is established pursuant to Article I of the United States Constitution as described in 26 U.S.C. §7441.
  - 15.5. All federal district and circuit courts are Article 4, Section 3, Clause 2 “property courts”, which are also called “franchise courts”. See:

*What Happened to Justice?*, Form #06.012  
<http://sedm.org/Forms/FormIndex.htm>

- 15.6. All rights are property. Anything that conveys rights is property. Contracts convey rights and are therefore “property”. All franchises are contracts and therefore “property” within the meaning of Article 4, Section 3, Clause 2 of the United States Constitution.
16. No one may lawfully compel you to accept the duties of the straw man or to participate in the franchises which create it. Neither Congress nor any judge may lawfully compel you to accept the duties of a franchisee and use a franchise court without your consent. If they do, they are violating the Thirteenth Amendment prohibition against involuntary servitude.
17. There is nothing inherently wrong with the government’s use of franchises, so long as:
- 17.1. They are required to produce written evidence of EXPRESS consent to participate IN WRITING, not unlike how they require you to prove a waiver of sovereign immunity using a statute if you want to sue them.
  - 17.2. They are implemented using voluntary licenses.
  - 17.3. They protect your right NOT to volunteer by warning you that they can’t force you to participate and prosecuting all those who force you to participate.
  - 17.4. They are not enforced outside of federal territory.
  - 17.5. They are not used to undermine the constitutional rights of those not domiciled on federal territory and who are therefore protected by the Constitution.
  - 17.6. The government enforces your equal right to engage them in franchises of your own creation using the same mechanisms by which they trap you in their franchises. For instance, if third parties are allowed to volunteer you into the “trade or business” franchise simply by filing an unsigned information return, then you have an equal right to obligate the government to become obligated by similar third party reports under the terms of your own franchise. If they won’t enforce the same rights on your part that they have in this regard, they are violating the requirement for equal protection that is the foundation of the Constitution. This, in fact, is how the following form works: It implements an anti-franchise franchise:

18. If anyone compels you to accept the duties of the franchise or compels you to accept the obligations of the public office or the straw man that attaches to it without compensation that you and not they deem sufficient, then they are:
- 18.1. Engaging in Involuntary servitude in violation of the Thirteenth Amendment, 18 U.S.C. §1581, and 42 U.S.C. §1994 (peonage).
- 18.2. If they are compelling you in court to accept the duties of a franchise that they can't prove consent on the record to participate, they are also abusing legal process to enslave you in criminal violation of 18 U.S.C. §1589(3) and owe mandatory restitution pursuant to 18 U.S.C. §1593.
- 18.3. Exercising eminent domain over your labor and property without compensation.
- 18.4. Engaging in criminal conversion of your PRIVATE property to a PUBLIC use without your consent pursuant to 18 U.S.C. §654.
- 18.5. If the franchise being enforced is "domicile", they are engaging in a criminal "protection racket".
- All of the above prohibitions apply not only within states of the Union, but also on federal territory!

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

*"Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends. We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. It operates directly on every citizen of the Republic, wherever his residence may be."*  
[Clyatt v. U.S., 197 U.S. 207 (1905)]

19. We have found no evidence from any credible source that the use of the all caps name signifies anything.
- 19.1. Only by associating one's personal property with government property, such as the de facto license number called the Taxpayer Identification Number or Social Security Number, can a person then be required to satisfy the duties of the straw man and the public office that it attaches to.
- 19.2. If you argue that the ALL CAPS name means anything in front of a judge or a jury, THEY ARE GOING TO HANG YOU! Instead, please focus on more substantive issues contained in this memorandum. If you want to know HOW they will hang you if you use the all caps name argument, see section 7.1 of the following:

Flawed Tax Arguments to Avoid, Form #08.004  
<http://sedm.org/Forms/FormIndex.htm>

20. The usual method of attaching property to the franchise under the I.R.C., for instance, is to avail yourself of any of the following commercial "benefits" found within the I.R.C. in the context of specific property that is in your name:
- 20.1. A reduced, graduated rate of tax under 26 U.S.C. §1. Those who don't take the graduated rate pay the higher flat 30% rate of tax paid by nonresident aliens in 26 U.S.C. §871(a).
- 20.2. Earned income credits under 26 U.S.C. §32.
- 20.3. "Trade or business" deductions under 26 U.S.C. §162.
- 20.4. Accepting tax treaty benefits that reduce your tax liability under [26 U.S.C. §894](#), [26 U.S.C. §6114](#), [26 U.S.C. §6712](#), [26 U.S.C. §1\(h\)\(11\)\(C\)\(i\)\(II\)](#), and 26 C.F.R. §1.1441-6.
- All of the above instances of availing oneself of the commercial "benefits" of the franchise agreement are described within the regulation at 26 C.F.R. §301.6109-1, in which the conditions are prescribed where disclosure of a Taxpayer Identification Number are prescribed. For further details, see:

About SSNs and TINs on Government Forms and Correspondence, Form #04.104  
<http://sedm.org/Forms/FormIndex.htm>

21. If you want to avoid participation in a franchise or attack the enforceability of it against you, you must:

21.1. Learn EXACTLY how franchise work and all their weak points. You must understand your enemy if you want to win at war. See:

Government Instituted Slavery Using Franchises, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

21.2. Identify yourself as a “nonresident”, “transient foreigner”, and “stateless person” in relation to the government granting the franchise. All franchises are implemented as civil law that attaches to the jurisdiction that you claim domicile within. If you don’t have a domicile within their jurisdiction because you are a “nonresident”, then they can’t enforce the franchise against you, including penalties.

21.3. Insist under penalty of perjury that you received no “benefits” that are enforceable as “rights” in court by virtue of participation. Any contract that does not create mutually enforceable rights in a constitutional and not franchise court is unenforceable. Place the burden of proof on the government to prove that you received a “benefit” and that you were eligible to receive it.

21.4. Insist that the government is not allowed to give you any “benefits” under the franchise agreement and that if they do, they are “gifts” that create no obligation. This is exactly the same thing the government does with the tax system: Claim that any contributions voluntarily given are gifts that are non-refundable and create no obligation on their part. See Treasury Decision 3445 below:

<http://famguardian.org/TaxFreedom/CitesByTopic/voluntary.htm>

21.5. Not use government identifying numbers in connection with your PRIVATE personal property.

21.6. Fight their franchise using an anti-franchise. Remember: The foundation of the Constitution is equal protection and equal rights, which means that you can use the same devious tactics and franchises that they do. For instance, on the form that regulates the franchise, write “not valid without the attached form.” Then attach your own form that establishes a franchise that invalidates theirs and makes the recipient into surety for any obligations imposed upon you for your participation. Our Tax Form Attachment, Form #04.201, does that, for instance.

21.7. Identify yourself as not being the “person”, “individual”, “taxpayer”, “beneficiary”, “employer”, etc. named within the franchise agreement.

21.8. In the case of the Internal Revenue Code, attach the following form to all tax forms you fill out to avoid a waiver of rights or conveying consent to participate in the “trade or business” franchise:

Tax Form Attachment, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

21.9. Include on all government forms that could link you to a franchise the following language:

*“All rights reserved, U.C.C. §1-308 and its predecessor, U.C.C. §1-207.”*

22. There are no easy ways out of the franchise matrix that created the “straw man” other than to learn the law. The enemy is ignorance, not the government, the IRS, or the income tax:

*“My [God's] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that produces it].”*  
*[Hosea 4:6, Bible, NKJV]*

22.1. Anyone who promises you a silver bullet ultimately is going to get you in trouble.

22.2. UCC redemption is an example of an easy way out that we strongly discourage people from getting involved in commercially. For the reasons why see:

Policy Document: U.C.C. Redemption, Form #08.002  
<http://sedm.org/Forms/FormIndex.htm>

One way or another, whether it is through the false information returns that ignorant third parties including banks file against you, or whether it is your own ignorance in filling out government forms so as to improperly describe yourself, the message from the government is loud and clear about their firm desire to exercise eminent domain over everything and everyone and make them into indentured servants working under a franchise of one kind or another and without compensation or even respect, and here is the message:

*“We are the Matrix. You will be assimilated. Resistance is futile. One way or another we will make you into one of our officers and employees without compensation or we will destroy you through selective enforcement if you refuse to cooperate. We don’t care that the First Amendment prohibits compelled association or that we can’t compel you to contract with us without violating the Constitution. We will just PRESUME that you consented to our franchise agreement, and that agreement places you squarely on federal territory in a place not protected by the Constitution so just kiss your rights goodbye and bend over.”*



1 “Indeed, the practical interpretation put by Congress upon the Constitution has been long  
2 continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable  
3 to territories acquired by purchase or conquest, only when and so far as Congress shall  
4 so direct. Notwithstanding its duty to ‘guarantee to every state in this Union a republican  
5 form of government’ (art. 4, 4), by which we understand, according to the definition of  
6 Webster, ‘a government in which the supreme power resides in the whole body of the  
7 people, and is exercised by representatives elected by them,’ Congress did not hesitate,  
8 in the original organization of the territories of Louisiana, Florida, the Northwest  
9 Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin  
10 and still more recently in the case of Alaska, to establish a form of government bearing a  
11 much greater analogy to a British Crown colony than a republican state of America, and  
12 to vest the legislative power either in a governor and council, or a governor and judges, to  
13 be appointed by the President. It was not until they had attained a certain population that  
14 power was given them to organize a legislature by vote of the people. In all these cases, as  
15 well as in territories subsequently organized west of the Mississippi, Congress thought it  
16 necessary either to extend to Constitution and laws of the United States over them, or to  
17 declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail,  
18 and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of  
19 rights.”  
20 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

21 You will BEG us to be part of our system or you will be destroyed by corrupted courts and selective enforcement.  
22 See:

23 [The Government “Benefits” Scam, Form #05.040](#)  
24 <http://sedm.org/Forms/FormIndex.htm>

25 If we can’t assimilate you directly because you know too much and refuse to consent, then we will lie to others  
26 about what the law requires using “words of art” and publications that have disclaimers, be protected in that  
27 irresponsible and unlawful effort by corrupted courts full of “taxpayer” judges, and thereby cause others to file  
28 false reports signed under penalty of perjury such as information returns and CTRs that will connect you to  
29 federal franchises and thereby assimilate you and elect you involuntarily into a “public office” in criminal  
30 violation of 18 U.S.C. §912.

31 “You shall not circulate a false report [information return]. Do not put your hand with the  
32 wicked to be an unrighteous witness.”  
33 [Exodus 23:1, Bible, NKJV]

34 “You shall not bear false witness [or file a FALSE REPORT or information return]  
35 against your neighbor.”  
36 [Exodus 20:16, Bible, NKJV]

37 “A false witness will not go unpunished, And he who speaks lies shall perish.”  
38 [Prov. 19:9, Bible, NKJV]

39 “If a false witness rises against any man to testify against him of wrongdoing, then both  
40 men in the controversy shall stand before the LORD, before the priests and the judges who  
41 serve in those days. And the judges shall make careful inquiry, and indeed, if the witness  
42 is a false witness, who has testified falsely against his brother, then you shall do to him  
43 as he thought to have done to his brother; [enticement into slavery (pursuant to 42 U.S.C.  
44 §1994)] to the demands of others without compensation] so you shall put away the evil  
45 from among you. And those who remain shall hear and fear, and hereafter they shall not  
46 again commit such evil among you. Your eye shall not pity: life shall be for life, eye for  
47 eye, tooth for tooth, hand for hand, foot for foot.”  
48 [Deut. 19:16-21, Bible, NKJV]

49 This is what it means when we, the Beast of Revelations and Satan’s whore, described our communist plan in 50  
50 U.S.C. §841:

51 [TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)  
52 [Sec. 841. – Findings and declarations of fact](#)

53 The Congress finds and declares that the Communist Party of the United States [consisting  
54 of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political  
55 party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government  
56 of the United States [and replace it with a de facto government ruled by the judiciary]. It  
57 constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in  
58 collusion] within a [constitutional] republic, demanding for itself the rights and  
59 [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

If you try to correct these false reports, we will ignore your corrections and rebuttals or call them “frivolous” so we can keep you under our thumb as our indentured servant and slave in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1581.

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

The above situation has been prophesied for thousands of years and that prophecy has now come to pass:

“And the smoke of their torment ascends forever and ever; and they have no rest day or night, who worship [serve and subsidize] the beast and his image [the image on the money. Remember what Jesus said about “whose image is this?”], and whoever receives the mark [Social Security Number or Taxpayer Identification Number] of his name.” [Rev. 14:11, Bible, NKJV]

When you use the number, you are recruited to join the Matrix, because the regulations say it may only be used by those engaged in a “trade or business” and a “public office” inside the belly of the Beast:

TITLE 26--INTERNAL REVENUE  
CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY  
PART 301--PROCEDURE AND ADMINISTRATION--Table of Contents Information and Returns  
Sec. 301.6109-1 Identifying numbers.

(b) Requirement to furnish one's own number--

**Proof that There Is a “Straw man”**

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Form 05.042, Rev. 9-23-2017

416 of 431

EXHIBIT: \_\_\_\_\_

(1) U.S. [government, not geographical United States] persons [GOVERNMENT officers and agents domiciled on federal territory within the Beast].

Every U.S. person who makes under this title a return, statement, or other document must furnish its own taxpayer identifying number as required by the forms and the accompanying instructions. A U.S. person whose number must be included on a document filed by another person must give the taxpayer identifying number so required to the other person on request.

For penalties for failure to supply taxpayer identifying numbers, see sections 6721 through 6724. For provisions dealing specifically with the duty of employees with respect to their social security numbers, see Sec. 31.6011(b)-2 (a) and (b) of this chapter (Employment Tax Regulations). For provisions dealing specifically with the duty of employers with respect to employer identification numbers, see Sec. 31.6011(b)-1 of this chapter (Employment Tax Regulations).

(2) Foreign persons.

The provisions of paragraph (b)(1) of this section regarding the furnishing of one's own number shall apply to the following foreign persons--

(i) A foreign person that has income effectively connected with the conduct of a U.S. trade or business [public office] at any time during the taxable year;

The "U.S. person" described above in 26 C.F.R. §301.6109-1(b)(1) is also presumed to be engaged in a public office within the government, meaning within the belly of the BEAST, as revealed by the following:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864  
[§ 864. Definitions and special rules](#)

(c) Effectively connected income, etc.

(3) Other income from sources within United States

All income, gain, or loss from sources within the United States (other than income, gain, or loss to which paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business ["public office"] within the United States.

The ONLY place where "all income" is connected to a franchise is the government, not the geographical "United States" mentioned in the Constitution. The Bible confirms that the "Beast" is in fact the government, not a specific person or geographical region:

"And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who sat on the horse and against His army."  
[Rev. 19:19, Bible, NKJV]

The "United States" they are referring to above is the government which happens to be in the District of Columbia per 4 U.S.C. §72, not any geographic entity and certainly not anyone in a state of the Union. Mark Twain called the District of Columbia the "District of Criminals", and now you know why. 26 U.S.C. §7701(a)(9) and (a)(10) describes the geographic "United States" for the purposes of taxes, but that is not the main sense in which the term is used in the I.R.C., nor is the sense intended ever specifically identified in nearly all cases:

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

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

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

[\(10\)](#) 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.

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

All [public] offices attached [e.g. “effectively connected”] to the seat of government shall be exercised **in the District of Columbia**, and not elsewhere, except as otherwise expressly provided by law.  
[SOURCE: <http://www.law.cornell.edu/uscode/text/4/72>]

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>]

The office you serve in as the “straw man” is domiciled in the District of Columbia pursuant to Federal Rule of Civil Procedure 17(b). Under that rule, it doesn’t matter where your domicile is as a human being because the civil law that MUST be enforced against all public officers of the “United States” federal corporation does not come from your choice of domicile as a human being, but from the place of incorporation of the corporation that you work for as an officer of that corporation under the terms of the franchise agreement. Bend over!

## **28 Resources for Further Study and Rebuttal**

If you would like to study the subjects covered in this short pamphlet in further detail, may we recommend the following authoritative sources, and also welcome you to rebut any part of this pamphlet after you have read it and studied the subject carefully yourself just as we have:

1. Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023  
<http://sedm.org/Forms/FormIndex.htm>
2. Legal Fictions, Form #09.071-background evidence on juristic “persons”  
<http://sedm.org/Forms/FormIndex.htm>
3. Officers of the United States Within the Meaning of the Appointments Clause, U.S. Attorney Memorandum Opinion  
<http://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice-appointmentsclausev10.pdf>
4. Government Instituted Slavery Using Franchises, Form #05.030-explains how franchises are used to create public offices and agency.  
<http://sedm.org/Forms/FormIndex.htm>
5. Corporatization and Privatization of the Government, Form #05.024-describes how our de jure government has been surreptitiously transformed into a private, for profit corporation that concerns itself only with maximizing its revenues, power, and control. All “citizens” have been transformed into “public officers” within this corporation.  
<http://sedm.org/Forms/FormIndex.htm>
6. About IRS Form 56, Form #04.204-how to formally disconnect from the public officer straw man  
<http://sedm.org/Forms/FormIndex.htm>
7. Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008-proves that all “taxpayers” are “public officers” within the government.  
<http://sedm.org/Forms/FormIndex.htm>
8. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037-proves that if the government is enforcing statutory law against you, it has to presume that you are one of its own officers, employees, or contractors and NOT a private person. Your job in litigation is to force them to PROVE that you are.  
<http://sedm.org/Forms/FormIndex.htm>
9. Policy Document: U.C.C. Redemption, Form #08.002-describes the official policy of this website towards those who believe in UCC redemption.  
<http://sedm.org/Forms/FormIndex.htm>

10. About SSNs and TINs on Government Forms and Correspondence, Form #05.012-proves that the government cannot use a Taxpayer Identification Number unless you are an alien engaged in a public office in the U.S. government. Shows how to disconnect from using these numbers and thereby disconnect from the straw man.  
<http://sedm.org/Forms/FormIndex.htm>
11. The Wizard of Oz, Family Guardian Fellowship-true significance of the famous Wizard of Oz story. Allegorically shows the changes in our government in the 1930's.  
<http://famguardian.org/Subjects/MoneyBanking/UCC/WizardOfOz.pdf>
12. State Created Office of "Person", Family Guardian Fellowship  
<http://famguardian.org/Subjects/Freedom/Sovereignty/OfficeOfPerson.htm>
13. Highlights of American Legal and Political History CD, Sovereignty Education and Defense Ministry. Shows how our republic was corrupted so that the government could steal your money  
<http://sedm.org/ItemInfo/Disks/HOALPH/HOALPH.htm>
14. Cracking the Code, Third Edition, Better Book and Coin (BBC). This book is out of print
15. Mastering the Uniform Commercial Code, Family Guardian Fellowship  
<http://famguardian.org/Subjects/MoneyBanking/UCC/MasteringTheUCC.pdf>
16. U.C.C. Filing, Family Guardian Fellowship  
<http://famguardian.org/TaxFreedom/Forms/Emancipation/UCCFiling.htm>
17. U.C.C. Security Agreement, Form #14.002  
<http://sedm.org/Forms/FormIndex.htm>
18. Money and Banking Page, Family Guardian Fellowship  
<http://famguardian.org/Subjects/MoneyBanking/MoneyBanking.htm>
19. How the IRS traps into liability by making you a fiduciary for a dead "straw man", Family Guardian Fellowship  
<http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTrapsYouStrawman.htm>
20. Memorandum of Law on the Name, Family Guardian Fellowship-detailed research on the use of the upper case name.  
<http://famguardian.org/Subjects/LawAndGovt/Articles/MemLawOnTheName.htm>

## **29 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government**

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 the government can only tax, regulate, and destroy that which it creates.

*"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be revoked or altered only by the authority that made it. **The life-giving principle and the death-doing stroke [power to destroy] must proceed from the same hand.**"*  
*[VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795) ]*

***"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law [including a tax law] involving the power to destroy."***  
*[Providence Bank v. Billings, 29 U.S. 514 (1830) ]*

***"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those very measures, is declared to be supreme over that which exerts the control."***



YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

2. Admit that the government did not create human beings, and therefore it cannot tax, regulate or destroy them until they VOLUNTARILY engage in franchises created by the government.

*"Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are frequently used, and of the object, to which the application of the last of them is almost universally made; it is now proper that I should disclose the meaning, which I assign to both, and the application, [2 U.S. 419, 455] which I make of the latter. **In doing this, I shall have occasion incidentally to evince, how true it is, that States and Governments were made for [and BY] man; and, at the same time, how true it is, that his creatures and servants have first deceived, next vilified, and, at last, oppressed their master and maker.**"*  
[Justice Wilson, [Chisholm v. Georgia](#), 2 Dall. (2 U.S.) 419, 1 L.Ed. 440, 455 (1793)]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

3. Admit that the Thirteenth Amendment to the United States Constitution prohibits involuntary servitude and slavery of human beings both in states of the Union and on federal territory, except as a punishment for a crime:

*Thirteenth Amendment  
Slavery And Involuntary Servitude*

*Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.*

*Section 2. Congress shall have power to enforce this article by appropriate legislation.*

*"Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends. We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. It operates directly on every citizen of the Republic, wherever his residence may be.**"*  
[Clyatt v. U.S., 197 U.S. 207 (1905)]

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

4. Admit that the only affirmative duty that any just government can impose against a human being without violating the Thirteenth Amendment is the duty to refrain from injuring the equal rights of other fellow human beings:

"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities."

[President Thomas Jefferson, concluding his first inaugural address, March 4, 1801]

Love does no harm to a neighbor; therefore love is the fulfillment of the law.

[Romans 13:9-10, Bible, NKJV]

"Do not strive with [or try to regulate or control or enslave] a man without cause, if he has done you no harm."

[Prov. 3:30, Bible, NKJV]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

5. Admit that the duty to refrain from injuring others is implemented by the criminal or penal law and that everyone has an equal duty to obey the criminal laws but must consent to every other type of civil law in order for it to be enforceable against them:

*"The rights of the individual are not derived from governmental agencies, either municipal, state or federal, or even from the Constitution. They exist inherently in every man, by endowment of the Creator, and are merely reaffirmed in the Constitution, and restricted only to the extent that they have been voluntarily surrendered by the [STATUTORY] citizenship to the agencies of government. The people's rights are not derived from the government, but the government's authority comes from the people.\*946 The Constitution but states again these rights already existing, and when legislative encroachment by the nation, state, or municipality invade these original and permanent rights, it is the duty of the courts to so declare, and to afford the necessary relief. The fewer restrictions that surround the individual liberties of the citizen, except those for the preservation of the public health, safety, and morals, the more contented the people and the more successful the democracy."*

[City of Dallas v. Mitchell, 245 S.W. 944 (1922)]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

6. Admit that the only way you can become subject to any civil law that imposes any kind of duty or obligation is through the exercise of your right to contract.

*CONTRACT. A promissory agreement between two or more persons that creates, modifies, or destroys a legal relation. Buffalo Pressed Steel Co. v. Kirwan, 138 Md. 60, 113 A. 628, 630; Mexican Petroleum Corporation of Louisiana v. North German Lloyd, D.C.La., 17 F.2d. 113,114.*

*An agreement, upon sufficient consideration, to do or not to do a particular thing. 2 Bl.Comm. 442; 2 Kent, Comm. 449. Justice v. Lang, 42 N.Y. 496, 1 Am.Rep. 576; Rabon v. State Finance Corporation, 203 S.C. 183, 26 S.E.2d. 501, 502.*

*An agreement between two or more parties, preliminary Step in making of which is offer by one and acceptance by other, in which minds of parties meet and concur in understanding of terms. Lee v. Travelers' Ins. Co. of Hartford, Conn., 173 S.C. 185, 175 S.E. 429.*

*A deliberate [e.g. voluntary] engagement between competent parties, upon a legal consideration, to do, or abstain from doing, some act. Wharton; Smith v. Thornhill, Tex.Com.App. 25 S.W.2d. 597, 599. It is agreement creating obligation, in which there must be competent parties, subject-matter, legal consideration, mutuality of agreement, and mutuality of obligation, and agreement must not be so vague or uncertain that terms are not ascertainable. H. Liebes & Co. v. Klengenberg, C. C.A.Ca1.. 23 F.2d. 611, 612. A contract or agreement is either where a promise is made on one side and assented to on the other; or where two or more persons enter into engagement with each other by a promise on either side. 2 Steph.Comm1. 54. The writing which contains the agreement of parties, with the terms and conditions, and which serves as a proof of the obligation. [Black's Law Dictionary, Fourth Edition, p. 395]*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

1 CLARIFICATION:\_\_\_\_\_

- 2 7. Admit that the exercise of your right to contract creates the “person” or “persons” who is/are the lawful subject of the  
3 contract.

4  
5 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

6  
7 CLARIFICATION:\_\_\_\_\_

- 8 8. Admit that in law, rights are property, anything that conveys rights is property, contracts convey rights and are  
9 therefore property, and that all franchises are contracts between the grantor and the grantee.

10 ***It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and***  
11 ***that it does in fact constitute a contract when the requisite element of a consideration is present.***<sup>152</sup> Conversely,  
12 *a franchise granted without consideration is not a contract binding upon the state.*<sup>153</sup> It is generally considered  
13 *that the obligation resting upon the grantee to comply with the terms and conditions of the grant constitutes a*  
14 *sufficient consideration.*<sup>154</sup> As expressed by some authorities, the benefit to the community may constitute the  
15 *sole consideration for the grant of a franchise by a state.*<sup>155</sup>

16 ***A contract thus created has the same status as any other contract recognized by the law.***<sup>156</sup> it is binding  
17 *mutually upon the grantor and the grantee and is enforceable according to its terms and tenor,*<sup>157</sup> and is entitled  
18 *to be protected from impairment by legislative action under the provision of the state and federal constitutions*  
19 *prohibiting the passage of any law by which the obligation of existing contracts shall be impaired or lessened.*<sup>158</sup>  
20 *The well-established rule as to franchises is that where a municipal corporation, acting within its powers, enacts*  
21 *an ordinance conferring rights and privileges on a person or corporation, and the grantee accepts the ordinance*  
22 *and expends money in availing itself of the rights and privileges so conferred, a contract is thereby created which,*  
23 *in the absence of a reserved power to amend or repeal the ordinance, cannot be impaired by a subsequent*

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<sup>152</sup> Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S Ct 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880; Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Baker v. Montana Petroleum Co. 99 Mont. 465, 44P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co., 157 S.C. 1, 153 S.E. 537; Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S Ct 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353.

<sup>153</sup> Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

<sup>154</sup> Central Transp. Co. v. Pullman's Palace Car Co. 139 U.S. 24, 35 L.Ed. 55, 11 S Ct 478; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

<sup>155</sup> Dartmouth College v. Woodward, supra; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

<sup>156</sup> Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13.

<sup>157</sup> Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Louisville v. Cumberland Tel. & Tel. Co., 224 U.S. 649, 56 L.Ed. 934, 32 S.Ct. 572; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; East Ohio Gas Co. v. Akron, 81 Ohio.St. 33, 90 N.E. 40.

<sup>158</sup> Ohio Pub. Serv. Co. v. Ohio, 274 U.S. 12, 71 L.Ed. 898, 47 S Ct 480; Northern Ohio Traction & Light Co. v. Ohio, 245 U.S. 574, 62 L.Ed. 481, 38 S.Ct. 196; Cincinnati v. Cincinnati & H. Traction Co., 245 U.S. 446, 62 L.Ed. 389, 38 S.Ct. 153; Kansas Gas & E. Co. v. Independence (CA10), 79 F.2d. 32, 638, 100 A.L.R. 1479; State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala. 388, 64 So. 23; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Chicago v. Chicago Union Traction Co., 199 Ill. 259, 65 N.E. 243; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; State ex rel. Shaver v. Iowa Tel. Co., 175 Iowa 607, 154 N.W. 678; Dayton v. South Covington & C. Street R. Co., 177 Ky. 202, 197 S.W. 670; Shreveport Traction Co. v. Shreveport, 122 La. 1, 47 So 40; Benton Harbor v. Michigan Fuel & Light Co., 250 Mich. 614, 231 N.W. 52, 71 A.L.R. 114; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Quinby v. Public Serv. Com. 223 N.Y. 244, 119 N.E. 433, 3 A.L.R. 685; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696; Providence Gas Co. v. Thurber, 2 R.I. 15; Cumberland Tel. & Tel. Co. v. United Electric R. Co. 93 Tenn 492, 29 S.W. 104; Salt Lake City v. Utah Light & Traction Co., 52 Utah. 210, 173 P. 556, 3 A.L.R. 715; State v. Gibbs, 82 Vt. 526, 74 A. 229; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S Ct 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353; Allen v. Forrest, 8 Wash. 700, 36 P. 971; Clarksburg Electric Light Co. v. Clarksburg, 47 W.Va. 739, 35 S.E. 994, error dismd (US) 46 L.Ed. 1267, 22 S Ct 942; Wright v. Milwaukee Electric R. & Light Co., 95 Wis. 29, 69 N.W. 791.

municipal enactment.<sup>159</sup> Certain limitations upon this general rule, and particular applications thereof, are discussed in the following section.

The equivalent of a municipal grant or franchise may result from the acceptance of an offer contained in a state statute<sup>160</sup> or in the constitution of the state.<sup>161</sup>  
[American Jurisprudence 2d, Franchises, §2: As a Contract (1999)]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

9. Admit that the “person” defined below at some point exercised his right to contract and consented to the duties described.

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)  
[§6671. Rules for application of assessable penalties](#)

(b) Person defined

The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, **who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.**

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)  
[§7343. Definition of term “person”](#)

The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, **who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.**

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

10. Admit that the “person” described in the previous question, by virtue of being the subject of the civil provisions indicated, is an officer, agent, or employee of the United States government under contract or agreement with the U.S. government.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

11. Admit that the “person” indicated in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 is consensually engaged in franchises with the United States government.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

<sup>159</sup> New York Electric Lines Co. v. Empire City Subway Co., 235 U.S. 179, 59 L.Ed. 184, 35 S.Ct. 72; Boise Artesian Hot & Cold Water Co. v. Boise City, 230 U.S. 84, 57 L.Ed. 1400, 33 S.Ct. 997; Owensboro v. Cumberland Tel. & Tel. Co. 230 U.S. 58, 57 L.Ed. 1389, 33 S.Ct. 988; Omaha Water Co. v. Omaha (CA8), 147 F. 1, app dismd 207 U.S. 584, 52 L.Ed. 352, 28 S.Ct. 262; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Washington v. Atlantic Coast Line R. Co., 136 Ga. 638, 71 S.E. 1066; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; Michigan Tel. Co. v. St. Joseph, 121 Mich. 502, 80 N.W. 383; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Backus v. Lebanon, 11 N.H. 19; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Elliott v. Eugene, 135 Or. 108, 294 P. 358; Milwaukee Electric R. & Light Co. v. Railroad Com., 153 Wis. 592, 142 N.W. 491, affd 238 U.S. 174, 59 L.Ed. 1254, 35 S.Ct. 820.

<sup>160</sup> The grant resulting from the acceptance, by the establishment of a plant devoted to the prescribed public use, of the state's offer to permit persons or corporations duly incorporated for the purpose "in any city where there are no public works owned and controlled by the municipality for supplying the same with water or artificial light," to lay pipes in the city streets for the purpose specified, constitutes a contract and vests in the accepting individual or corporation a property right protected by the Federal Constitution against impairment. Russell v. Sebastian, 233 U.S. 195, 58 L.Ed. 912, 34 S.Ct. 517.

<sup>161</sup> Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S.Ct. 571.

CLARIFICATION: \_\_\_\_\_

12. Admit that the issuance of a license or some form of consent is required in order to become subject to a government franchise agreement.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

13. Admit that the U.S. Supreme Court has held that Congress may not authorize, meaning “license” any activity within a state in order to tax it.

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the **States**. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize [e.g. “license”] a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **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)]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

14. Admit that because of the U.S. Supreme Court holding in the License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866), the only place the U.S. government can lawfully license anything is on its own territory and not within any state of the Union.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

15. Admit that Social Security Numbers and Taxpayer Identification Numbers function as de facto “licenses” to act as a “public officer” within states of the Union and to participate in government franchises.

*Box 14, Recipient’s U.S. Taxpayer Identification Number (TIN)*

**You must obtain a U.S. taxpayer identification number (TIN) for:**

- Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.  
*Note.* For these recipients, exemption code 01 should be entered in box 6.
- Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign country and the United States, unless the income is an unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded; dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.



- Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.
- A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c ) or as a private foundation.
- Any QI.
- Any WP or WT.
- Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a “trade or business”].
- Any foreign grantor trust with five or fewer grantors.
- Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.  
[IRS Form 1042s Instructions, Year 2006, p. 14]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

16. Admit that a “trade or business” is defined as “the functions of a public office”.

[26 U.S.C. § 7701\(a\)\(26\)](#)

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

*Public Office, pursuant to Black's Law Dictionary, Abridged Sixth Edition, means:  
"Essential characteristics of a 'public office' are:*

- (1) Authority conferred by law,
- (2) Fixed tenure of office, and
- (3) Power to exercise some of the sovereign functions of government.
- (4) Key element of such test is that “officer is carrying out a sovereign function”.
- (5) Essential elements to establish public position as ‘public office’ are:
  - (a) Position must be created by Constitution, legislature, or through authority conferred by legislature.
  - (b) Portion of sovereign power of government must be delegated to position,
  - (c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
  - (d) Duties must be performed independently without control of superior power other than law, and
  - (e) Position must have some permanency.”

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

17. Admit that all public offices must be exercised ONLY in the District of Columbia and not elsewhere, except as expressly and statutorily authorized by Congress.

[TITLE 4 > CHAPTER 3 > Sec. 72.](#)  
[Sec. 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*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

18. Admit that Congress has never expressly authorized the “public offices” that are the subject of the tax upon a “trade or business” within any state of the Union.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

19. Admit that all “taxpayers” under Internal Revenue Code Subtitle A are aliens engaged in a “trade or business”.

NORMAL TAXES AND SURTAXES  
DETERMINATION OF TAX LIABILITY  
Tax on Individuals  
Sec. 1.1-1 Income tax on individuals.

(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d) [Married individuals filing separate returns], as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business in the United States by a married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust. For such years the tax imposed by section 1(c) [unmarried individuals], as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year. See paragraph (b)(2) of section 1.871-8.” [26 C.F.R. §1.1-1(a)(2)(ii)]

TITLE 26--INTERNAL REVENUE  
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY  
PART 1 \_INCOME TAXES--Table of Contents  
Sec. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions—

[. . .]

(3) Individual—

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) Nonresident alien individual.

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

20. Admit that it is unlawful for aliens to occupy a “public office” and that only “citizens” may lawfully do so..

4. Lack of Citizenship  
§74. Aliens can not hold Office. - -

It is a general principle that an alien can not hold a public office. In all independent popular governments, as is said by Chief Justice Dixon of Wisconsin, “it is an acknowledged principle, which lies at the very foundation, and the enforcement of which needs neither the aid of statutory nor constitutional enactments or restrictions, that the government is instituted by the citizens for their liberty and protection, and that it is to be administered, and its powers and functions exercised only by them and through their agency.”

In accordance with this principle it is held that an alien can not hold the office of sheriff.<sup>162</sup>  
[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74;  
SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

<sup>162</sup> State v. Smith, 14 Siw. 497; State v. Murray, 28 Wis. 96, 9 Am.Rep. 489.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

21. Admit that a subset of those holding “public office” are described as “employees” within 26 U.S.C. §3401(c ) and [26 C.F.R. §31.3401\(c\)-1](#).

[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."*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

22. Admit that the “employee” defined above is the SAME “employee” described in IRS Form W-4.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

23. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

[TITLE 18 > PART I > CHAPTER 43 > § 912](#)  
[§ 912. Officer or employee of the United States](#)

*Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.*

[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.*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

24. Admit that IRS Forms W-2, 1042-S, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States Constitution.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

1  
2 CLARIFICATION: \_\_\_\_\_

- 3 25. Admit that if IRS Forms W-2, 1042-S, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into  
4 public office that he or she does not consent to occupy, the filer of the information return is criminally liable for:  
5 25.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.  
6 25.2. Impersonating a public officer pursuant to 18 U.S.C. §912.  
7 25.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593, and the Thirteenth Amendment.

8  
9 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

10  
11 CLARIFICATION: \_\_\_\_\_

- 12 26. Admit that one cannot be an “employee” as defined above or within the meaning of 5 U.S.C. §2105 without also being  
13 engaged in a “trade or business” activity.

14 [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)  
15 [§ 2105. Employee](#)

16 (a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically  
17 modified, means an officer and an individual who is—

18 (1) appointed in the civil service by one of the following acting in an official capacity—

19 (A) the President;

20 (B) a Member or Members of Congress, or the Congress;

21 (C) a member of a uniformed service;

22 (D) an individual who is an employee under this section;

23 (E) the head of a Government controlled corporation; or

24 (F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

25 (2) engaged in the performance of a Federal function under authority of law or an Executive act; and

26 (3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the  
27 performance of the duties of his position.

28 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

29  
30 CLARIFICATION: \_\_\_\_\_

- 31 27. Admit that there is no definition of “employee” within Subtitle C of the Internal Revenue Code or the Treasury  
32 Regulations which would expand upon the meaning of “employee” in 26 U.S.C. §3401(c ) to include private workers or  
33 those who work for “private employers”.

34 Internal Revenue Manual [5.14.10.2 \(09-30-2004\)](#)  
35 Payroll Deduction Agreements

36 2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction**  
37 **[withholding] agreements.** Taxpayers should determine whether their employers will accept and process  
38 executed agreements before agreements are submitted for approval or finalized.  
39 [<http://www.irs.gov/irm/part5/ch13s10.html>]

40  
41 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

42  
43 CLARIFICATION: \_\_\_\_\_

- 44 28. Admit that the rules of statutory construction prohibit expanding definitions or “terms” used within the I.R.C. to include  
45 anything or class of things not specifically spelled out and that doing so constitutes a prejudicial presumption that is a  
46 violation of due process of law.

47 ***“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term.”*** Colautti v.  
48 Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed

in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."

[Meese v. Keene, 481 U.S. 465, 484 (1987)]

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."

[Stenberg v. Carhart, 530 U.S. 914 (2000)]

"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]

"As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated'"

[Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

29. Admit that the decision to either hold public office or sign a W-4 agreement is a voluntary personal decision that cannot be coerced, and if it is, it becomes invalid and unenforceable at the option of the person so coerced.

"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.<sup>163</sup> 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,<sup>164</sup> and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. <sup>165</sup> 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. <sup>166</sup>"

[American Jurisprudence 2d, Duress, §21 (1999)]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

30. Admit that a legal proceeding against a "taxpayer" is a proceeding "in rem" against the public office occupied by the "taxpayer".

*In rem. A technical term used to designate proceedings or actions instituted against the thing, in contradistinction to personal actions, which are said to be in personam.*

<sup>163</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

<sup>164</sup> 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 S.W.2d. 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.

<sup>165</sup> Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicum, 142 Or. 416, 20P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

<sup>166</sup> 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.



1 "In rem" proceedings encompass any action brought against person in which essential purpose of suit is to  
2 determine title to or to affect interest in specific property located within territory over which court has  
3 jurisdiction. *ReMine ex rel. Liley v. District Court for City and County of Denver, Colo.*, 709 P.2d. 1379, 1382.  
4 It is true that, in a strict sense, a proceeding in rem is one taken directly against property, and has for its object  
5 the disposition of property, without reference to title of individual claimants; but, in a larger and more general  
6 sense, the terms are applied to actions between parties, where the direct object is to reach and dispose of property  
7 owned by them, or of some interest therein. Such are cases commenced by attachment against the property of  
8 debtors, or instituted to partition real estate, foreclose a mortgage, or enforce a lien. *Penmoyer v. Neff*, 95 U.S.  
9 714, 24 L.Ed. 565. In the strict sense of the term, a proceeding "in rem" is one which is taken directly against  
10 property or one which is brought to enforce a right in the thing itself.

11 Actions in which the court is required to have control of the thing or object and which an adjudication is made  
12 as to the object which binds the whole world and not simply the interests of the parties to the proceeding. *Flesch*  
13 *v. Circle City Excavating & Rental Corp.*, 137 Ind.App. 695, 210 N.E.2d. 865.

14 See also in personam; In rem jurisdiction; Quasi in rem jurisdiction.  
15 [Black's Law Dictionary, Sixth Edition, p. 793]

16  
17 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

18  
19 CLARIFICATION:\_\_\_\_\_

- 20 31. Admit that completing a government license application or an application for "benefits" creates a "res" that is the subject  
21 of the laws that regulate the benefit.

22 **Res.** Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this  
23 word has a very wide and extensive signification, including not only things which are objects of property, but also  
24 such as are not capable of individual ownership. And in old English law it is said to have a general import,  
25 comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according  
26 to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which  
27 is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while  
28 in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental  
29 division of the Institutes that all law relates either to persons, to things, or to actions.

30 **Res is everything that may form an object of rights and includes an object, subject-matter or status.** In *re*  
31 *Riggle's Will*, 11 A.D.2d. 51, 205 N.Y.S.2d. 19, 21, 22. **The term is particularly applied to an object, subject-**  
32 **matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings**  
33 **are taken.** Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to  
34 be in rem. (See *In personam; In Rem.*) "Res" may also denote the action or proceeding, as when a cause, which  
35 is not between adversary parties, is entitled "*In re* \_\_\_\_".  
36 [Black's Law Dictionary, Sixth Edition, pp. 1304-1306]

37  
38 **"It is universally conceded that a divorce proceeding, in so far as it affects the status of the parties, is an action**  
39 **in rem. 19 Cor. Jur. 22, § 24; 3 Freeman on Judgments (5th Ed.) 3152. It is usually said that the 'marriage**  
40 **status' is the res.** Both parties to the marriage, and the state of the residence of each party to the marriage, has  
41 an interest in the marriage status. In order that any court may obtain jurisdiction over an action for divorce that  
42 court must in some way get jurisdiction over the res (the marriage status). The early cases assumed that such  
43 jurisdiction was obtained when the petitioning party was properly domiciled in the jurisdiction. *Ditson v. Ditson*,  
44 *4 R.I. 87*, is the leading case so holding; see, also, *Andrews v. Andrews*, 188 U.S. 14, 23 S.Ct. 237, 47 L.Ed. 366.  
45 Until 1905 the overwhelming weight of authority was to the effect that, if the petitioning party was domiciled in  
46 good faith in any state, that state could render a divorce decree on constructive service valid not only in the state  
47 of its rendition, but which would be recognized everywhere. In *Atherton v. Atherton*, 181 U.S. 155, 21 S.Ct. 544,  
48 *45 L.Ed. 794*, the United States Supreme Court apparently recognized that doctrine. In that case the parties were  
49 living together and domiciled in Kentucky. That state was the last state where the parties lived together as  
50 husband and wife."  
51 [Delanoy v. Delanoy, 216 Cal. 27, 13 P.2d. 719 (CA. 1932)]

52  
53 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

54  
55 CLARIFICATION:\_\_\_\_\_

56  
57 **Affirmation:**

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

6 Name (print): \_\_\_\_\_

7 Signature: \_\_\_\_\_

8 Date: \_\_\_\_\_

9 Witness name (print): \_\_\_\_\_

10 Witness Signature: \_\_\_\_\_

11 Witness Date: \_\_\_\_\_

12