

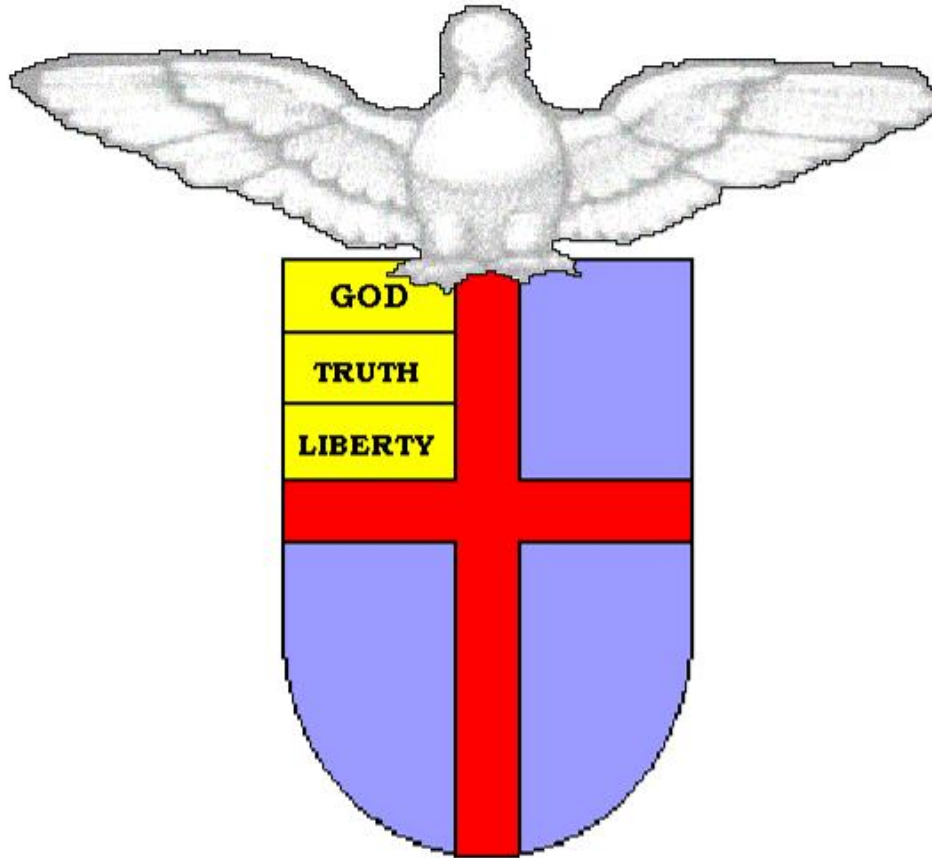
# **Why It's a Crime for a Private American National to File a 1040 Income Tax Return Form #08.021**

**by:**  
**Sovereignty Education  
and Defense Ministry  
(SEDM)**

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

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**S E D M**



# ***Course Materials***

**If you want a copy of this presentation after viewing the course, you can download it from:**

**– SEDM Forms Page, Form #08.021  
<http://sedm.org/Forms/FormIndex.htm>**

# DISCLAIMER

- Information appearing in this presentation is educational in nature
- Everything presented is based on:
  - Thousands of hours of scriptural and legal research
  - Review and use of the resulting research by the over 1 Million people who have visited and are currently using the [SEDM Website](#) and [Family Guardian Website](#)
  - Continuous feedback from our many readers that have improved the quality of the information over time
- If you find anything inaccurate in this presentation, it is a DUTY of being a [Member](#) to promptly point this out and provide the evidence upon which you base that conclusion so that we may continually improve our materials. Your evidence must be completely consistent with our presentation below:

***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>

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*SEDM Member Agreement*, Form #01.001, Section 2  
<http://sedm.org/Membership/MemberAgreement.htm>
- Our disclaimer is the **SAME** disclaimer as the U.S. government uses. See section Internal Revenue Manual, Section 4.10.7.2.7 at:  
[https://www.irs.gov/irm/part4/irm\\_04-010-007#idm139859652464096](https://www.irs.gov/irm/part4/irm_04-010-007#idm139859652464096)

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# ***DEDICATION***

***"The taxpayer-- that's someone who works for the federal government but doesn't have to take the civil service examination."***

***[President Ronald W. Reagan]***



# ***COURSE OUTLINE***

- 1. Introduction**
- 2. What is a “state national”?**
- 3. You’re Not a Statutory “individual” Unless You Volunteer**
- 4. I.R.C. is a [presumption](#) and private law, not public law**
- 5. Geographical limitations of I.R.C.**
- 6. Geographical limitations of I.R.C. cannot be extended extraterritorially through [franchising/contracting](#)**
- 7. The tax isn’t imposed on human beings, but Public Offices**
- 8. The “citizen” mentioned in the code is NOT a state national**
- 9. State nationals cannot lawfully make an “election” to file as a “resident” by filing a 1040.**
- 10. Statutory requirement to file**
- 11. Internal Revenue Manual requirements**

# ***COURSE OUTLINE***

- 12. General Accounting Office evidence**
- 13. Crimes committed by filing**
- 14. Mistakes of law**
- 15. Fraud used by courts to cover this information up**
- 16. Conclusions**
- 17. Questions for Government Critics**
- 18. Further Information on Filing Returns**
- 19. Debate and Discussion Resources**
- 20. Further information**

# ***Introduction***

- **The title of this presentation may surprise the average reader.**
- **The reason for the surprise is the legal ignorance of most Americans about what the tax codes actually say.**
- **We will prove this sensational claim with evidence from third party sources that you easily can verify for yourself.**
- **The only defense we have seen for the evidence in this presentation is one of three things, all of which do NOT invalidate the evidence:**
  - **Calling us “frivolous” without presenting evidence DISPROVING our evidence. See Form #05.027.**
  - **Trying to add to the definitions in the I.R.C. by violating the [rules of statutory construction](#).**
  - **Trying to use equivocation to confuse the STATUTORY context with the CONSTITUTIONAL context for key geographical and franchise status “words of art” in order to CRIMINALLY KIDNAP our identity.**

# Introduction

- The only difference between RAPE and mere FORNICATION is [“consent” \(Form #05.003\)](#).
- The parties described in the presentation consent to NOTHING the government offers, so doing anything to them that harms or disturbs them in the absence of consent is a CRIME.
- The purpose of LEGAL [“justice”](#) itself is “the right to be LET alone”. You have a RIGHT to be “let alone” WITHOUT paying a bribe or even a tax to a mafia to get them to leave you alone. See:  
[What is “Justice”?, Form #05.050](#)  
<https://sedm.org/Forms/05-MemLaw/WhatIsJustice.pdf>
- It costs the government NOTHING to leave you alone, so you shouldn’t have to PAY ANYTHING to be left alone and not be the target of enforcement activity.
- Civil enforcement WITHOUT proven consent is not only injustice, but a CRIME. See [Form #05.037](#).
- In fact, it is the GREATEST EVIL OF ALL to turn [“justice”](#) into a [STATUTORY “privilege”](#) or even a [“franchise”](#), as we describe above in [Form #05.050, Section 5.3](#).
- This presentation therefore makes the following presuppositions about the term “private state national” used in the title of this presentation on the next page:

# Introduction

## **SEDM Disclaimer**

### **Section 1: Introduction**

Lastly, it is a fact that anyone who [consents \(Form #05.003\)](#) can have anything done to them that a tyrant government wants to do, REGARDLESS of locality. Consenting to ANYTHING a government wants or offers is not only STUPID, but violates God's [Delegation of Authority Order From God to Christians, Form #13.007](#). Therefore, any and all claims on this website or in communication with us about the authority or [jurisdiction \(Form #05.018\)](#) of any government presuppose the following relationship with said government:

1. Not physically present on federal territory.
2. Not domiciled on federal territory. See [Form #05.002](#).
3. Not consenting to any government franchise, public right, or privilege and thus waive sovereign immunity under the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#). See [Form #05.030](#).
4. Does not share ownership of any of their property with any government. All property is absolutely owned. Ownership of all property is not "qualified ownership" and is not shared with any government. See [Form #12.025](#).
5. Not claiming any statutory civil status or any of the "benefits" of such status under any act of any government. See [Form #13.008](#).
6. A "Merchant" under [U.C.C. §2-104](#)(1) but not a "Buyer" under [U.C.C. §2-103](#)(1)(a) in relation to said government. This is the ONLY relation that God allows with any government and it is a violation of the Biblical delegation of authority for Christians to consent to any change in this relationship. It therefore would also be a violation of the First Amendment. See:  
[Delegation of Authority Order from God to Christians, Form #13.007](#)  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf>
7. Invoking the [Injury Defense Franchise and Agreement, Form #06.027](#) for all commercial relations with any government. This makes them waive official, judicial, and sovereign immunity for any commercial uses of the name or status of the member that would "[benefit](#)" any government.
8. Not allowed BY LAW to [consent \(Form #05.003\)](#) to alienate unalienable organic or private rights to any government per the Declaration of Independence, which was enacted into positive law by the first official act of Congress on Page 1 of the Statutes at Large. See:  
[Unalienable Rights Course, Form #12.038](#)  
<https://sedm.org/LibertyU/UnalienableRights.pdf>

[SEDM Disclaimer, Section 1; <https://sedm.org/disclaimer.htm>]

# ***Introduction***

- **The Internal Revenue Code is just a SCAM intended to:**
  - Make your consent “invisible” for all intents and purposes.
  - Do the **OPPOSITE** of what governments are created to do, which is protect **PRIVATE** property from being converted to **PUBLIC** property without the **EXPRESS** and **WRITTEN** and **FULLY INFORMED** consent of the owner.  
See:  
*Separation Between Public and Private Course*, Form #12.025  
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
  - Manufacture “plausible deniability” that protects **GOVERNMENT THIEVERY AND CRIME** under the **COLOR**, but without the actual **AUTHORITY** of [REAL LAW \(Form #05.048\)](#).
  - [DECEIVE you \(Form #05.014\)](#) into **VOLUNTEERING** unknowingly.
- **For a list of ALL the ways you VOLUNTEER to be a [STATUTORY “taxpayer” \(Form #05.013\)](#) and pay the DONATION, which becomes a “tax” AFTER you VOLUNTEER, see:**

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

# What is a “state national”?

## 4.24 State National

The term "state national" means those who are:

1. Born in a Constitutional but not Statutory "State" as described in the Fourteenth Amendment or the original constitution.
2. Standing on land protected by the Constitution and/or the organic law and therefore possessing natural and Constitutional and PRIVATE rights as documented in:  
Enumeration of Inalienable Rights, Form #10.002  
<https://sedm.org/Forms/10-Emancipation/EnumRights.pdf>
3. Not claiming any government statutory privilege, immunity, exemption, "benefit", domicile, or civil statutory protection in the context of a specific interaction and reserving all rights per U.C.C. §1.308.
4. Invoking ONLY the common law, the criminal law, God's laws, and the national and state Bill of Rights or constitutional rights for their protection in a court of law. They are therefore NOT “anarchists” who reject ALL law. Instead, they only reject that subset of law (the CIVIL STATUTORY law) that acquires the “force of law” from their consent in some form, whether express or implied.
5. Reject the statutory terms “citizen”, “resident”, or “person” and the use of the word “citizenship” in ANY context in describing themselves. Instead, they insist on the consistent use of “nationality” and “domicile” to describe their degree of POLITICAL and CIVIL/LEGAL membership in the communities they live in respectively. Domicile, in turn, is VOLUNTARY and cannot be compelled, except possibly in a probate proceeding involving a DEAD person with no rights. POLITICAL membership conveys NO civil enforcement authority. Only CIVIL/LEGAL membership can, and it must be voluntary.
6. Owing allegiance to THE PEOPLE as individuals and sovereigns occupying the land within the state, and not to the government that serves them under the constitution as the delegation of authority order. "State" in a political sense always refers to PEOPLE occupying land and never to GOVERNMENTS or government corporations. In biblical terms, that allegiance is called "love" and it is commanded by God in [Matt. 22:34-40](#). God NEVER commands Christians to love governments or civil rulers and often tells people to DISOBEY them when they violate the Bible as their [delegation of authority order \(Form #13.007\)](#).

Equivalent to a "non-citizen national **of the United States OF AMERICA**" or a "free inhabitant" under the Articles of Confederation. EXCLUDES any of the following:

# What is a “state national”?

1. STATUTORY "person" under [26 U.S.C. §6671](#)(b) and [§7343](#).
2. Statutory "national and citizen of the United States\*\* at birth" as defined in [8 U.S.C. §1401](#). This is a territorial citizen rather than a state citizen.
3. "citizen of the United States\*\*[federal zone]" under [26 U.S.C. §911](#), 26 U.S.C. §3121(e), or [26 C.F.R. §1.1-1\(c\)](#).
4. "National but not citizen of the United States\*\* at birth" under [8 U.S.C. §1408](#). This is a person born in a federal possession RATHER than a state of the Union.
5. "U.S.[\*\*] non-citizen national" under [8 U.S.C. §1452](#). This is a person born in a federal possession RATHER than a state of the Union.
6. STATUTORY "U.S. person" as defined in [26 U.S.C. §7701](#)(a)(30), which is a human being born and domiciled on federal territory not within the exclusive jurisdiction of any Constitutional state.

The term is a SUBSET of the term "American National" as used by the Department of State in [8 U.S.C. §1502](#) because it:

1. Excludes citizens or nationals within territories or possessions or those born abroad.
2. Includes ONLY those born or naturalized within a constitutional state of the Union.

We make this distinction because we don't want to be in a position of "purposefully availing ourself" of commerce within the exclusive jurisdiction of the national government and thereby make ourselves a target of "selective or UNJUST enforcement". This is also consistent with the SEDM opening page, which says:

*"Our goal is to inspire, empower, motivate, and educate mainly those born or naturalized in the [USA \(and NOT "U.S."\)](#) and who are Members in how to love, honor, obey, glorify, and lift up our Sovereign Lord above every man, king, ruler, government, and [Earthly law](#) at a personal and very practical level and in every area of our lives. This is the essence of our religious worship and the essence, according to the Bible, of how we love our God."*

*[SEDM Opening Page; <http://sedm.org>]*



# What is a “state national”?

"state" for a foreign national = the country of which that person is a national. "state" for an American national is the United States of America, or just America. "state" is not defined in 8 U.S.C. although "State" is defined in [8 U.S.C. §1101\(a\)\(36\)](#) and they are NOT equivalent. See [8 U.S.C. §1101\(a\)\(21\)](#) for another reference to a "state national". Remember the context of [8 U.S.C. §1101](#) is immigration and nationality. So when we speak of a state in this context, we are talking about international states. In that context, American nationality (or U.S. nationality) is what we are---nationality of California is meaningless in this context. So to say you are a national of California is to say you are a national of the United States[\*\*\*] OF AMERICA or an American National.

For the purposes of "State", the following definition applies:

## *State*

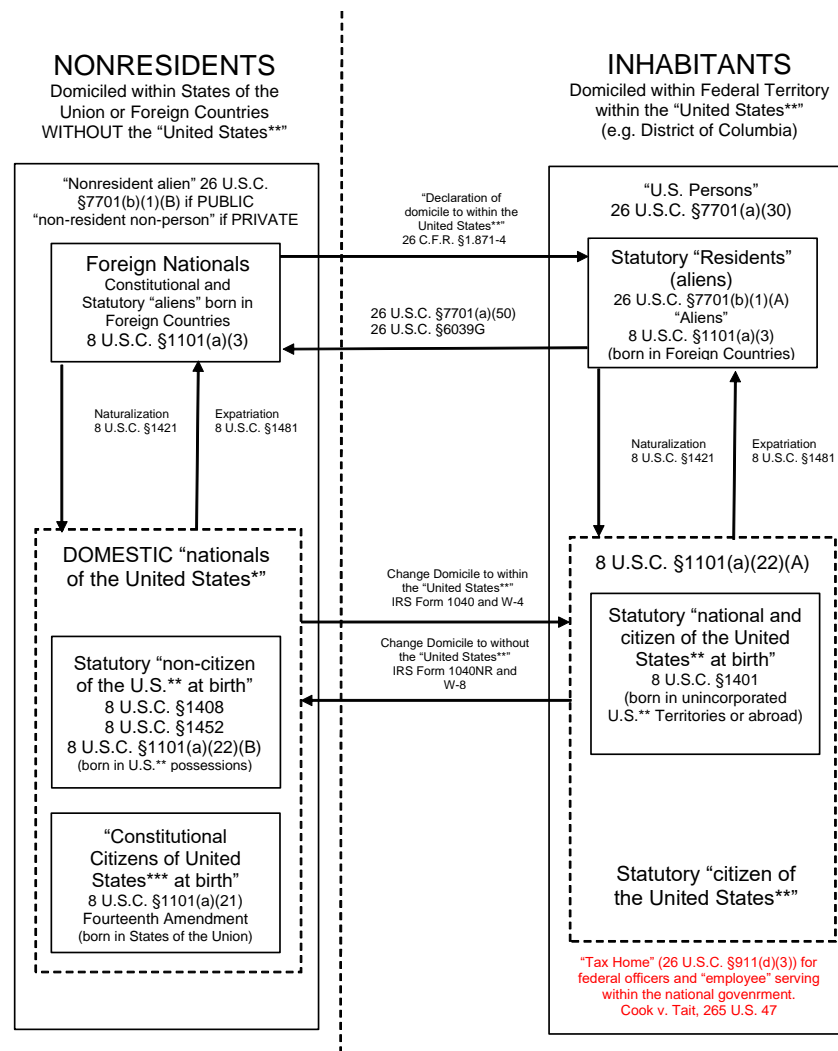
*As a noun, a people permanently occupying a fixed territory bound together by common habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other states. The section of territory occupied by one of the United States. The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public; as in the title of a case, "The State v. A. B." The circumstances or condition of a being or thing at a given time.*

[The Free Dictionary, Farlex; SOURCE: <https://legal-dictionary.thefreedictionary.com/state>]

"State national" is NOT a statutory term and is not commonly used by courts of law. Therefore, if you invoke it in government correspondence or in litigation, you should take great care to define it BEFORE invoking it so that you do not invite charges of being "frivolous".

[SEDM Disclaimer, Section 4.24: State National; <https://sedm.org/disclaimer.htm>]

# What is a “state national”?



# *What is a “state national”?*

- Warning about the term “state national” and every other NON-STATUTORY term:
  - “State national” is a term we invented.
  - “State national” is not found in any statute we have ever found.
  - We are NOT the ONLY ones who use this term. It is common throughout the freedom community, perhaps because it is so useful in emphasizing the SEPARATION OF POWERS (Form #05.023) at the heart of the Constitution.
  - The reason we invented it was to avoid being victimized by the frequent abuse of “equivocation” by the government and legal profession to deceive and exploit your legal ignorance. The ONLY SAFE WAY to interact with those who abuse equivocation is to DEFINE BOTH:
    - » What a term means. . .AND
    - » What it DOES NOT mean.
  - It is generally NOT a good idea to invoke UNDEFINED terms in litigation or in IRS correspondence that are NOT found in any statute or regulation or government publication, because it invites being penalized or sanctioned by the court as “frivolous” (Form #05.027).
  - Sanctioning people for using words that are not found in the legal profession usually only happens when the word is NOT defined in your legal pleadings and therefore invites presumption, which is a violation of due process.

# What is a “state national”?

- To avoid sanctions, simply DEFINE the term in your pleadings or correspondence as we just did:
  - » Using ONLY terms found in statutes or regulations.
  - » NOT using court rulings, and the legal profession generally.
- Why the last item above? Keep in mind, however that:
  - » Courts DO NOT have legislative power and DEFINING terms is an act of legislation. Invoking a JUDICIAL definition therefore only encourages them to UNCONSTITUTIONALLY exercise LEGISLATIVE power that they DO NOT HAVE! See:  
*How Judges UNCONSTITUTIONALLY “Make Law”*, Litigation Tool #01.009  
<https://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf>
  - » Legal profession testimony, legal advice, or professional legal publications are not always admissible as evidence in litigation.
- Always base what you believe on COURT ADMISSIBLE evidence from authoritative sources admissible as evidence under the [Federal Rules of Evidence \(FRE\)](https://www.law.cornell.edu/rules/fre)!  
<https://www.law.cornell.edu/rules/fre>
- There is nothing inherently wrong with inventing your own terms, but ONLY if you DEFINE them BEFORE you use them in EVERY litigation. That is what the government does in its statutes, in fact, and we are all equal.
- The fact that we EMULATED the government by DEFINING our own new term doesn’t make us somehow a “guru” or a source of misinformation, because the government does it all the time. If we are a “guru”, then SO ARE THEY!
- More on GOVERNMENT abuse of “equivocation” to deceive and exploit at:
  - » *Legal Deception, Propaganda, and Fraud*, Form #05.014, Sections 15.1 and 16.1  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
  - » *Policy Document: IRS Fraud and Deception About the Statutory Word “Person”*, Form #08.023  
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>

# What is the Legal Definition of “Voluntary”?

- **Black’s Law Dictionary**

voluntary. “Unconstrained by interference; unimpelled by another’s influence; spontaneous; acting of oneself. *Coker v. State*, 199 Ga. 20, 33 S.E.2d. 171, 174. Done by design or intention. Proceeding from the free and unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration; as, a voluntary deed.”

[Black’s Law Dictionary, Sixth Edition, p. 1575]

- **Compulsion or coercion definition:**

“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 execute the agreement as the state of mind induced. 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, and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. 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.”

[American Jurisprudence 2d, Duress, §21 (1999)]

## **You're NOT a STATUTORY "individual" UNLESS You VOLUNTEER**

- The IRS form 1040 income tax return identifies itself in the upper left corner as:
  - "U.S. Individual Income Return"
- The legal definition of "individual" for withholding purposes:

[26 U.S. Code § 1441 - Withholding of tax on nonresident aliens](#)

**(e) ALIEN RESIDENT OF PUERTO [Rico](#)**

For purposes of this section, the term "[nonresident alien individual](#)" includes an alien resident of Puerto [Rico](#).

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**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.**

## **You're NOT a STATUTORY "individual" UNLESS You VOLUNTEER**

- The average American born and domiciled in a Constitutional state of the Union is NOT a CIVIL/DOMICILED "individual" because they are NOWHERE mentioned anywhere in the above statute or elsewhere in the Internal Revenue Code as being expressly included in the meaning of "individual"!
- [26 U.S.C. §911](#)(d) is the ONLY place that "citizens" are CONSENSUALLY connected with the privileged status of CIVIL/DOMICILED "individual" by an ELECTION (consent).
  - In that capacity they are called "qualified individuals". They are QUALIFIED because they made an "election" to file the 1040 instead of the more property 1040NR.
  - They are "aliens" in relation to the foreign country they are in, and interface to the tax code AS "aliens" through a tax treaty with that foreign country.
- [26 U.S.C. §7701](#)(b)(1)(B) says the following:  
[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)).*

## ***You're NOT a STATUTORY "individual" UNLESS You VOLUNTEER***

- We will show later that the statutory geographical term "United States" used above EXCLUDES the exclusive jurisdiction of states of the Union.
- The above nonresident alien party also has no taxable income and is a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#) if they:
  - Are NOT engaged in a STATUTORY "trade or business", which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) AS "the functions of a public office" AND. . .
  - Receive no payments from the United States federal corporation which might have a "reserved property interest" giving rise to a right to CONTROL the payment after receipt.
- [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) does NOT define what a "nonresident alien individual" IS, but rather what it ISN'T.
  - Therefore technically, it is NOT a "definition" as legally defined.
  - The reason this is so is that Congress cannot define that which they have no jurisdiction over.



## ***You're NOT a STATUTORY "individual" UNLESS You VOLUNTEER***

- **More on DECEPTION by the IRS about the CIVIL/DOMICILED statutory word "person" or "individual" at:**

**Policy Document: IRS Fraud and Deception About the Statutory Word "Person", Form #08.023**

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

***You Aren't and Can't BE Required to BE an "individual" or ANYTHING in the CIVIL statutes without Your Express Consent***

- The Thirteenth Amendment outlaws slavery EVERYWHERE in the COUNTRY United States\*, including federal territory or exclusive federal jurisdiction.
- Any government that imposes any civil statutory obligation upon you WHATSOEVER therefore needs [your consent](#).
- Any attempt to impute ANY [civil statutory status \(Form #13.008\)](#) that carries an [obligation \(Form #12.040\)](#), including STATUTORY "[individual](#)" or "[person](#)", against your consent, is unconstitutional involuntary servitude in violation of the [Thirteenth Amendment](#), criminal human trafficking, and criminal peonage.
- The foundation of all just authority is [CONSENT](#), according to the Declaration of Independence. Anything not based on consent is, by definition, [UNJUST](#).
- Any attempt to impute or enforce any [civil status](#) that comes with obligations, including "[individual](#)" or "[person](#)" therefore IMPLICITLY presumes that the party [EXPRESSLY CONSENTED](#) in some way to the status.

## ***You Aren't and Can't BE Required to BE an "individual" or ANYTHING in the CIVIL statutes without Your Express Consent***

- For proof, see:
  - *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008  
<http://sedm.org/Forms/FormIndex.htm>
  - *Lawfully Avoiding Government Obligations Course*, Form #12.040  
<http://sedm.org/Forms/FormIndex.htm>
  - *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

# So *HOW* does one become an “individual”?

- You can only become a civil statutory “individual” (a civil status) by CONSENTING to a civil domicile in the STATUTORY geographical “United States”, meaning federal territory. See:  
*Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>
- Without such a domicile, you are a “non-resident non-person”/stateless person. See:  
*Non-Resident Non-Person Position*, Form #05.020  
<http://sedm.org/Forms/FormIndex.htm>
- Even WITH such a civil domicile, you must also be a public officer within the government, or else you can’t earn REPORTABLE and therefore TAXABLE “income”. See:  
*Correcting Erroneous Information Returns*, Form #04.001  
<http://sedm.org/Forms/FormIndex.htm>
- The entire 1040 form presumes that ALL reported “income” is connected with a “trade or business” and therefore a “public office” in the national government. That is the ONLY reason you can take deductions at all! See 26 U.S.C. §162.

## ***I.R.C. is a presumption and private law, not public law***

- **1 U.S.C. §204** legislative notes says that Title 26 is not “positive law”.
- “positive law”, in turn, is the **ONLY** thing that constitutes legal evidence of an obligation in a court of law.
- Instead, **1 U.S.C. §204** says that Title 26 is “prima facie evidence”, which means that it is **PRESUMED** to be law.

**“Prima facie evidence.** Evidence good and sufficient on its face. Such evidence as, in the judgment of the law, is sufficient to establish a given fact, or the group or chain of facts constituting the party’s claim or defense, and which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted, is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other evidence. State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222.

That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all the other probative evidence presented. Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547. Evidence which, standing alone and unexplained, would maintain the proposition and warrant the conclusion to support which it is introduced. An inference or presumption of law, affirmative or negative of a fact, in the absence of proof, or until proof can be obtained or produced to overcome the inference. See also **Presumptive evidence.**”

[Black’s Law Dictionary, Sixth Edition, p. 1190]

## ***I.R.C. is a presumption and private law, not public law***

- **PRESUMPTIONS**, in turn:

- Are NOT legal evidence admissible in court.
- Cannot be used as a SUBSTITUTE for legal evidence.
- Can only be used to guide the DISCOVERY of REAL evidence.

Any violations of the above are a violation of the Fifth Amendment Due Process clause.

- The **BURDEN OF PROOF** upon those who **INVOKE** provisions of the I.R.C. are to prove that the section they quote is “positive law”. They can **NEVER** prove this. It has never happened.
- **YOU** as the **VICTIM** of illegal enforcement are **NOT** required to prove that it **ISN'T** “positive law”. It's a legal impossibility to prove a negative.
- The above considerations are why judges **WILL NOT** allow litigants to even discuss the I.R.C. in court: Because it isn't evidence against an American National domiciled in the exclusive jurisdiction of a Constitutional state protected by the Constitution and the Due Process clauses!
- The only thing that can turn a **PRESUMPTION** into a **FACT** is **YOUR CONSENT** or acquiescence!

# Geographical limitations of I.R.C.

- **Geographical definitions:**

[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.*

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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.*

# ***I.R.S. cannot ADD to statutory definitions***

- Rules of statutory construction FORBID adding 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 \(2000\)](#)]*

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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]*



# Judges CANNOT add to statutory definitions

- The designer of our three branch system of government said the following about allowing judges to LEGISLATE, meaning ADD to the statutory definitions:

*“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, Book XI, Section 6;*

*SOURCE: [http://famguardian.org/Publications/SpiritOfLaws\sol\\_11.htm](http://famguardian.org/Publications/SpiritOfLaws\sol_11.htm)*

## **Geographical limitations of I.R.C. cannot be extended extraterritorially through franchising/contracting**

- The I.R.C. is implemented as a franchise/excise tax upon public offices in the national government. See:  
*The “Trade or Business” Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>
- **4 U.S.C. §72** says ALL public offices MUST be exercised in the District of Columbia AND NOT ELSEWHERE except as provided by statute.
- There is no statute EXPRESSLY extending “taxpayer” public offices in to states of the Union, and therefore, they cannot exist there.
- The I.R.C. CREATES no new public offices, but taxes EXISTING public offices.
- The U.S. Supreme Court held on this subject:  
“Congress cannot authorize [LICENSE, using a de facto license number called 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)]
- Note the use of “trade or business” by the U.S. Supreme Court. This is the SAME “trade or business” that is the subject of the I.R.C. Subtitles A and C income tax.

## *The tax isn't imposed on human beings, but Public Offices*

- Per [26 C.F.R. §1.1-1\(b\)](#), the income tax is imposed on the following groups:
  - CIVIL/DOMICILED citizens\*\*D or residents domiciled on and physically present on federal territory or within a federal enclave. See:  
*Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
  - Nonresident aliens engaged in a “trade or business”/public office or with earnings from federal territory or federal enclaves under [I.R.C. 871](#). See:  
*Non-Resident Non-Person Position*, Form #05.020  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
- The above are the **SAME** artificial entities (and **NOT** physical people) made liable to file returns:
  - [26 C.F.R. §1.6012-1\(a\)\(1\)](#) in the case of CIVIL/DOMICILED citizens\*\*+D domiciled on federal territory
  - [26 C.F.R. §1.6012-1\(b\)](#) in the case of nonresident aliens engaged in the “trade or business”/public office franchise.
- Most Americans don't fit either of the above two categories.
  - They are NOT [CIVIL/DOMICILED “citizens\\*\\*+D” \(Form #05.006\)](#) or “residents” (aliens).
  - They are [non-resident non-persons \(Form #05.020\)](#) by default, and do not become “[nonresident aliens](#)” unless they receive government payments or earnings from federal territory or a federal enclave.

## ***The tax isn't imposed on human beings, but Public Offices***

- **The liability for the income tax and requirement to file is in the REGULATIONS, not the STATUTES. Thus, it pertains ONLY to PUBLIC OFFICERS inside the government because:**
  1. The regulations control the EXECUTIVE branch, not PRIVATE people OUTSIDE the Executive Branch.
  2. [5 U.S.C. §301](#) permits the Secretary of the Treasury to write regulations ONLY for people in his DEPARTMENT, not in other departments of the general public.
  3. The regulations cannot exceed the scope of the statute. If the regulations exceed the scope of the statute, they are unconstitutional. See [U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 \(1957\)](#).
  4. The only proper parties or targets of federal CIVIL enforcement of CIVIL OBLIGATIONS are public officers within the government or people engaged in franchises. See [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#).
  5. There are no implementing regulations applying the ENFORCEMENT of the tax to the general public. Thus, enforcement is limited to the following groups expressly exempted from the requirement for implementing regulations:
    - » A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .
    - » A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#) .
    - » Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

# ***The tax isn't imposed on you***

- Item 5 above is described and exhaustively proven in:
  - *Challenging Jurisdiction Workbook*, Form #09.082  
<https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>
  - *IRS Due Process Meeting Handout*, Form #03.008  
<https://sedm.org/Forms/03-Discovery/IRSDueProcMtgHandout.pdf>
  - *Federal Enforcement Authority Within States of the Union*, Form #05.032\*\*  
(Member Subscriptions)  
<https://sedm.org/Forms/FormIndex.htm>
  - *Challenge to Income Tax Enforcement Authority within Constitutional States of the Union*, Form #05.042  
<https://sedm.org/Forms/05-MemLaw/ChallengeToIRSEnforcementAuth.pdf>
- The following sections will prove these things.

# ***The “citizen” mentioned in the code is NOT a Fourteenth Amendment Citizen***

- **1 C.F.R. §1.1-1(c) Identifies WHICH “citizen” is the subject of the tax:**

*Title 26: Internal Revenue*

*PART 1—INCOME TAXES*

*Normal Taxes and Surtaxes*

*§ 1.1-1 Income tax on individuals.*

*(c) Who is a citizen.*

*Every person [“person” as used in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, which both collectively are officers or employees of a corporation or a partnership with the United States government] born or naturalized in the United States and subject to its jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. 1401–1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481–1489), *Schneider v. Rusk*, (1964) 377 U.S. 163, and Rev. Rul. 70–506, C.B. 1970–2, 1. For rules pertaining to persons who are nationals but not citizens at birth, e.g., a person born in American Samoa, see section 308 of such Act (8 U.S.C. 1408). For special rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain taxes, see section 877. A foreigner who has filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court is an alien.  
[SOURCE: <http://law.justia.com/cfr/title26/26-1.0.1.1.1.0.1.2.html>]*

- **The ONLY “citizen” mentioned in 8 U.S.C. §1401-1459 is that found in 8 U.S.C. §1401.**
- **People born in a constitutional state or 14<sup>th</sup> Amendment (Form #08.15) CONSTITUTIONAL citizens are NOWHERE mentioned in the above. Thus, they are PURPOSEFULLY excluded under the rules of statutory construction and interpretation. See Form #05.014 to read these rules that judges MUST follow.**

# **U.S. Supreme Court says the 8 U.S.C. §1401 STATUTORY citizen is NOT a CONSTITUTIONAL citizen**

**The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei [an 8 U.S.C. §1401 STATUTORY citizen].** The Court first notes that Afroyim was essentially a case construing the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: 'All persons born or naturalized in the United States \* \* \* are citizens of the United States \* \* \*,' the Court reasons that the protections against involuntary expatriation declared in Afroyim do not protect all American citizens, but only those 'born or naturalized in the United States.' Afroyim, the argument runs, was naturalized in this country so he was protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy as a foreignborn child of an American citizen, was neither born nor naturalized in the United States and, hence, falls outside the scope of the Fourteenth Amendment guarantees declared in Afroyim. One could hardly call this a generous reading of the great purposes the Fourteenth Amendment was adopted to bring about. **While conceding that Bellei is an American citizen,** the majority states: 'He simply is not a Fourteenth-Amendment-first-sentence citizen.' Therefore, the majority reasons, the congressional revocation of his citizenship is not barred by the Constitution. **I cannot accept the Court's conclusion that the Fourteenth Amendment protects the citizenship of some Americans and not others.** [ . . . ]

**The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.'** The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view of what is 'fair, reasonable, and right.' **Despite the concession that Bellei was admittedly an American citizen, and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground that the congressional action was not 'irrational or arbitrary or unfair.'** The majority applies the 'shock-the-conscience' test to uphold, rather than strike, a federal statute. **It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.**

[ . . . ]

Since the Court this Term has already downgraded citizens receiving public welfare, Wyman v. James, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, Labine v. Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the United States should have been expected. Once again, as in James and Labine, the Court's opinion makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional right, but only through operation of a federal statute.

**[Rogers v. Bellei, 401 U.S. 815 (1971)]**

## **U.S. Supreme Court says the 8 U.S.C. §1401 STATUTORY citizen is NOT a CONSTITUTIONAL citizen**

*“The 1st section of the 14th 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. Whether this proposition was sound or not had never been judicially decided.”*

*[\[Slaughter-House Cases, 83 U.S. \(16 Wall.\) 36, 21 L.Ed. 394 \(1873\)\]](#)*



# Lower Courts say the Same Thing: 8 U.S.C. §1401 STATUTORY citizen is NOT a CONSTITUTIONAL citizen

**"...the Supreme Court in the Insular Cases 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 not 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.')**

[\[Valmonte v. I.N.S., 136 F.3d. 914 \(C.A.2, 1998\)\]](#)

## FOOTNOTES:

1. 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).

2. 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.").

## ***The “citizen” mentioned in the code is NOT a Fourteenth Amendment Citizen***

- For further details, see:

*Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form 05.006

<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

## ***State nationals cannot lawfully make an “election” to file as a “resident” by filing a 1040***

- **26 U.S.C. §7701(b)(1)(A)** allows a NONRESIDENT in a constitutional state to “elect” to be treated as a “resident alien” ONLY if they are an **“alien individual”**.
- State nationals are **“nationals”** under **8 U.S.C. §1101(a)(21)**. See:  
*Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006  
<https://sedm.org/Forms/FormIndex.htm>
- One CANNOT simultaneously BE a **“national”** and an “alien” at the same time. It is one or the other.
- **26 C.F.R. §301.7701(b)-1** describes the “substantial presence test” referenced on the 1040NR return, Schedule OI.
  - It defines “United States” in **26 C.F.R. §301.7701(b)-1(c)(2)(ii)** as including STATES OF THE UNION, because the national government only has jurisdiction within the states for FOREIGN AFFAIRS functions relating to ALIENS and FOREIGN NATIONALS, but NEVER “nationals” or “state nationals” unless they work for Uncle. Otherwise, the federal zone referenced in **26 U.S.C. §7701(a)(9)** and (a)(10) would apply by default.
  - It only addresses ALIENS. If you file a 1040 as a “national”, then you are making an unlawful (not authorized by law) “election” to be treated AS IF you are physical “present” within “United States” (the COUNTRY) as an ALIEN rather than a NATIONAL.

## ***State nationals cannot lawfully make an “election” to file as a “resident” by filing a 1040***

- Further, nationals cannot have a STATUTORY "residence" ANYWHERE in the statutory geographical "United States", per 26 C.F.R. §1.871-2. Only ALIENS can. Therefore:
  - Nationals don't need to fill out IRS Schedule OI or satisfy the “substantial presence test” found in 26 U.S.C. §7701(b), even though 26 C.F.R. §301.7701(b)-1(c)(2)(ii) defines "United States" to include states of the Union!
  - The IRS instructions for IRS Schedule OI very suspiciously NEVER mention when it must be included or filled out, or whether nationals have to fill it out. They are HIDING a way out of the trap, because nationals DON'T!
- Therefore, those who are “nationals” born ANYWHERE in the country cannot lawfully make an “election” to be treated as a “resident” or “resident alien” by filing a 1040 return. They MUST file a 1040NR form if they file ANYTHING. See:

*How to File Returns*, Form #09.074

<https://sedm.org/product/filing-returns-form-09-074/>

## ***State nationals cannot lawfully make an “election” to file as a “resident” by filing a 1040***

- The illegal and criminal consequences of a Fourteenth Amendment “citizen of the United States\*\*\*” filing a 1040 therefore are that:
  - They make an UNLAWFUL election to be treated as a “[resident alien](#)” under [26 U.S.C. §7701\(b\)\(1\)\(A\)\(iii\)](#).
  - Because only spouses of STATUTORY “U.S. citizens” in [26 U.S.C. §6013\(g\)](#) and (h) are expressly authorized to make such an “election”, the election is UNLAWFUL (not authorized by law). VERY FEW Americans are REAL CIVIL/DOMICILED Citizens\*\*+D domiciled within the exclusive jurisdiction of Congress. See: *Citizenship Status v. Tax Status*, Form #10.011; <https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
  - They misrepresent their [civil status \(Form #13.008\)](#) as a privileged enfranchised “[alien individual](#)”.
  - They filed a FALSE tax return in criminal violation of [26 U.S.C. §§7207](#) and [7208](#).
  - They are doing so to procure the PRIVILEGES of deductions available on the 1040 form under [26 U.S.C. §162](#), which are financial and therefore make the unlawful election constitute evidence of a commercial crime. This makes all such deductions an ILLEGAL tax shelter in violation of [26 U.S.C. §6700](#) and cause an unauthorized understatement of tax liability under [26 U.S.C. §6701](#).
  - It is also a crime to make a false statements, and especially on a government form signed under penalty of perjury, such as a tax return. See: [18 U.S.C. §1001](#), [18 U.S.C. §1542](#), [18 U.S.C. § 1621](#)

# ***Statutory requirement to file***

## **26 U.S.C. §6012**

**"Sec. 6012. Persons required to make returns of income –**

**(a) General rule. Returns with respect to income taxes under subtitle A shall be made by the following:**

- (1) Every individual . . .**
  - (2) Every corporation . . .**
  - (3) Every estate . . .**
  - (4) Every state or trust of which any beneficiary is a nonresident alien; .**
- 

## **26 C.F.R. §1.6012-1 Individuals required to make returns of income.**

**(a) Individual citizen or resident –**

**(1) In general.**

**. . .**

- (i) A citizen of the United States, whether residing at home or abroad,**
- (ii) A resident of the United States even though not a citizen thereof, or**
- (iii) An alien bona fide resident of Puerto Rico during the entire taxable year. Such return must be filed by such individual regardless of his family or marital status.."**

**[25 F.R. 12109, SEDM Exhibit #05.041,**

**SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]**

# Statutory requirement to file

- Note the following:
  - The closest thing to a man or woman is “[individual](#)”.
  - We already showed you as a Fourteenth Amendment citizen or state national not consensually doing business with Uncle are NOT:
    - » A STATUTORY “[individual](#)”.
    - » A CIVIL/DOMICILED “[citizen](#)”+D of the United States” (geographical).
    - » A STATUTORY “nonresident alien [INDIVIDUAL](#)”, because you aren’t an “[individual](#)” and [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) does NOT define what a “nonresident alien” IS. It only DESCRIBES what it ISN’T.
    - » ANYTHING, including a CIVIL/DOMICILED “[person](#)” under the I.R.C. if you don’t work in a public capacity as a public officer, don’t have a [civil domicile \(Form #05.002\)](#) on federal territory, are not “purposefully availing” yourself of commerce on [federal territory](#) and thereby waiving sovereign immunity.
  - In addition, you aren’t a STATUTORY “[alien](#)”, meaning a foreign national. You can’t be an “alien” or “alien individual” and ALSO a “[national](#)” at the same time.
- Therefore:
  - The only thing left you can be is a “[non-resident non-person](#)”, because “[persons](#)” are a superset of “individuals” in [26 U.S.C. §7701\(a\)\(1\)](#). See: [Non-Resident Non-Person Position](#), Form #05.020  
<http://sedm.org/Forms/FormIndex.htm>
  - You don’t have an obligation to file as a non-resident, unless you work for the national government as a public officer engaged in the “[trade or business](#)”/public office franchise.

# Statutory requirement to file

- HEREE is where the REAL obligation to file a return comes from, and it doesn't even REQUIRE a statute:

*"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=q-l9AAAAIAAJ&printsec=titlepage>]*

- **NOTE:** There is NO constitutional authority for Congress to CREATE NEW public offices by GIVING money of "benefits" to people with a foreign domicile, and especially if you place the condition on receipt that the monies are a GIFT rather than a LOAN when you receive them. See 4 U.S.C. §72. Even if they can, you can do the same thing to them in reverse simply by overpaying what you owe to THEM under the concept of equality of treatment, Form #05.033. See the following for example of how to fight fire with fire on this subject:

*Injury Defense Franchise*, Form #06.027

<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>



# Statutory requirement to file

- The statutory CIVIL definition of “person” for the purpose of CIVIL and CRIMINAL enforcement agrees with the fact that all “taxpayers” are public officers, and not private humans.

*“...who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.”*

[26 U.S.C. §6671(b)]

*“...who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.”*

[26 U.S.C. §7343]

- The “member” they are talking about above is:
  - A privileged CIVIL/DOMICILED “citizen\*\*+D” mentioned in 26 C.F.R. §1.1-1(a).
  - A privileged STATUTORY “resident” mentioned in 26 C.F.R. §1.1-1(a).
  - NOT a human being, because slavery is illegal EVERYWHERE in the COUNTRY “United States” and human trafficking is illegal everywhere in the world.
  - A VOLUNTEER in which slavery is impossible. The Thirteenth Amendment doesn’t outlaw VOLUNTARY servitude to procure EXTRATERRITORIAL PROTECTION or “BENEFIT”.

# ***Criminal Penalty for Refusal to File***

**“Failure to File”**

**[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter A](#) > [PART I](#) > § 7203**

**[§7203. Willful failure to file return, supply information, or pay tax](#)**

***Any [person](#) required under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 (\$100,000 in the case of a corporation), or imprisoned not more than 1 year, or both, together with the costs of prosecution.***

## ***26 U.S.C. §7203 does NOT apply to OTHER than public officers***

- **26 U.S.C. §7203: Willful Failure to File**
  - Has no implementing regulations for the Part 1 income tax permitting it to be enforced against anything OTHER than instrumentalities of the national government. See:
    - » [44 U.S.C. §1505](#)
    - » [5 U.S.C. §553](#)
  - Applies only to public officers and instrumentalities of the national government on official business.
  - Does NOT apply to private human beings other than those in the government.
- In cases where the Secretary of the Treasury elects to NOT exercise his authority to write an implementing regulation or to publish the affected statute AND rule/regulation in the [Federal Register](#), the statute may then ONLY be enforced against groups specifically exempted from the requirement for implementing regulations as follows:
  - A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#).
  - A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#).
  - Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

# ***Why Does it Have to Work This Way?***

- The government can only tax or regulate that which it creates and therefore OWNS as PUBLIC PROPERTY.
- It didn't create men and women.
- It DID create offices, civil statuses, and corporations.
- Governments are created to PROTECT PRIVATE rights.
- The first step in protecting PRIVATE rights is to keep them from being converted to PUBLIC property or PUBLIC rights without the EXPRESS CONSENT OF THE OWNER.
- The voluntary FILING of the return and self-assessment is the method of conveying consent.
- If IRS does the assessment, they are committing the crime of:
  - Unlawful conversion (PRIVATE to PUBLIC).
  - GRAND theft.
  - Identity theft.

# ***Why Does it Have to Work This Way?***

- For a description of HOW IRS identity theft directed against Fourteenth Amendment citizens domiciled extraterritorially within the Constitutional states works, see:
  - *Identity Theft Affidavit*, Form #14.020  
[https://sedm.org/Forms/14-PropProtection/Identity Theft Affidavit-f14039.pdf](https://sedm.org/Forms/14-PropProtection/Identity%20Theft%20Affidavit-f14039.pdf)
  - *Government Identity Theft*, Form #05.046  
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>
  - *How Scoundrels Corrupted Our Republican Government*, Section 5: Biblical Example of Someone Who Fought the Corruption, Family Guardian Fellowship  
[https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm#BIBLICAL\\_EXAMPLE\\_FIGHT](https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm#BIBLICAL_EXAMPLE_FIGHT)
- For more details on why the governments MAIN job is to keep PRIVATE and PUBLIC separate, see:  
*Separation Between Public and Private*, Form #12.025  
<http://sedm.org/Forms/FormIndex.htm>

# ***Internal Revenue Manual requirements***

***Internal Revenue Manual, Section 5.1.11.7.7 (04-23-2014)***

***IRC 6020(b) Authority***

***1. The following returns may be prepared, signed and assessed under the authority of IRC 6020(b):***

***A. Form 940, Employer's Annual Federal Unemployment Tax Return***

***B. Form 941, Employer's Quarterly Federal Tax Return***

***C. Form 943, Employer's Annual Tax Return for Agricultural Employees***

***D. Form 944, Employer's Annual Federal Tax Return***

***E. Form 720, Quarterly Federal Excise Tax Return***

***F. Form 2290, Heavy Vehicle Use Tax Return***

***G. Form CT-1, Employer's Annual Railroad Retirement Tax Return***

***H. Form 1065, U.S. Return of Partnership Income.***

***2. Per Delegation Order 5-2 (Rev 2), effective October 21, 2013, GS-09 Revenue Officers, GS-09 Bankruptcy Specialists, and GS-11 Bankruptcy Advisors have the authority to prepare, sign and execute returns under IRC 6020(b).***

***[SOURCE: [https://www.irs.gov/irm/part5/irm\\_05-001-011r#idm140660004201104](https://www.irs.gov/irm/part5/irm_05-001-011r#idm140660004201104)]***

# ***Internal Revenue Manual requirements***

- **Do you see the 1040 or 1040NR form for HUMANS in the above list?**
  - **IT ISN'T THERE!**
  - **The reason it isn't there is because it violates the Bill of Rights.**
- **By compelling you to file an income tax return, you are being ILLEGALLY COMPELLED:**
  - **To incriminate yourself in violation of the Fifth Amendment.**
  - **Into peonage and involuntary servitude in violation of the Thirteenth Amendment.**
  - **To politically associate with a “state” or government as a public officer in violation of the First Amendment.**
  - **To pay “protection money” to a criminal “protection racket” in what Mark Twain called “The District of Criminals”.**
- **The ONLY way out of the above is:**
  - **To make filing voluntary.**
  - **To FORBID assessments by anyone OTHER than the “taxpayer” him or her self.**
  - **To attach all duties to a PUBLIC OFFICE you have to volunteer INTO by filing a “tax return”, and volunteering itself is a CRIME as we will soon show if you started out as a PRIVATE “non-resident non-person” not engaged in a public office.**

# **General Accounting Office evidence**

***“In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns. Instead, they said IRS prepares substitute documents that propose assessments. Although IRS and legislation refer to this as the substitute for return program, these officials said that the document does not look like an actual tax return.”***

**[GAO Report GAO/GGD-00-60R: IRS' Substitute for Returns  
SOURC:**

**<http://famguardian.org/PublishedAuthors/Govt/GAO/GAO-GGD-00-60R-SFR.pdf>**



# ***Crimes committed by filing***

- There is no provision anywhere in the Internal Revenue Code that permits a “non-resident non-person” to file as a CIVIL/DOMICILED “citizen” or “resident”.
  - The closest is [26 U.S.C. §6013](#)(g) and (h), but it only permits such an “election” for those married to STATUTORY rather than CONSTITUTIONAL “U.S.\*\* citizens”.
  - Unless your spouse is a CIVIL/DOMICILED “citizen\*\*+D of the United States\*\*” born and domiciled on federal territory pursuant to [8 U.S.C. §1401](#), you CANNOT lawfully “elect” to file a 1040 income tax return.
- More on this subject at:

*There is NO LAW that permits an American National as a Nonresident Alien to Elect to be a U.S. person if they are NOT married to one, SEDM*

<https://sedm.org/there-is-no-law-that-permits-a-state-national-as-a-nonresident-alien-to-elect-to-be-a-u-s-person-if-they-are-not-married-to-one/>

# ***Crimes committed by filing***

- If a [PRIVATE state citizen domiciled in a constitutional state](#) and not serving in a public office files a 1040 return, they are:
  - Committing fraud. [18 U.S.C. §1001](#)
  - Enforcing a fraudulent claim on the U.S. [18 U.S.C. 1003.](#)
  - Submitting a fraudulent return. [26 U.S.C. §7204.](#)
  - Bribing the government with monies you didn't owe. [18 U.S.C. 201.](#) In effect, this bribe is “protection money” to a criminal “protection racket”
  - Impersonating a public officer. [18 U.S.C. §912](#)
  - Impersonating a CIVIL/DOMICILED “citizen\*\*+D of the United States\*\*\*”. [18 U.S.C. §911](#)
  - Bribing the government to treat them AS IF they are a public officer. [18 U.S.C. §210](#) in order to procure the “benefits” associated with the PRIVILEGED civil status.
  - Soliciting gifts called “benefits” as a reward for criminally IMPERSONATING a public officer. [18 U.S.C. §208.](#)

# Mistakes of Law

- All “crimes” require “[mens rea](#)” to be able to prosecute them:

“*Mens rea* ([/'mɛnz 'reɪə/](#); [Law Latin](#) for “guilty mind”) is the mental element of a person's intention to commit a crime; or knowledge that one's action or lack of action would cause a crime to be committed. It is a [necessary element](#) of many [crimes](#).”

[Wikipedia: Mens Rea, Downloaded 9/28/2020;  
[https://en.wikipedia.org/wiki/Mens\\_rea](https://en.wikipedia.org/wiki/Mens_rea)]

- All tax crimes have “willfulness” as a prerequisite.

**willful.** *Proceeding from a conscious motion of the will; voluntary; knowingly deliberate. Intending the result which actually comes to pass; designed; intentional; purposeful; not accidental or involuntary.*

*Premeditated; malicious; done with evil intent, or with a bad motive or purpose, or with indifference to the natural consequence; unlawful; without legal justification.*

*An act or omission is “willfully” done, if done voluntarily and intentionally and with the specific intent to do something the law forbids, or with the specific intent to fail to do something the law requires to be done; that is to say, with bad purpose either to disobey or to disregard the law. It is a word of many meanings, with its construction often influenced to its context. *Screws v. United States*, 325 U.S. 91, 101, 65 S.Ct. 1031, 1035, 89 L.Ed. 1495.*

*A willful act may be described as one done intentionally, knowingly, and purposely, without justifiable excuse, as distinguished from an act done carelessly, thoughtlessly, heedlessly, or inadvertently. A willful act differs essentially from a negligent act. The one is positive and the other negative.*

[*Black's Law Dictionary, Sixth Edition, 1991, p. 1599*]

- You have to KNOW you can’t make a lawful election (as a Fourteenth Amendment POLITICAL citizen\* or state national ) to be treated as a “[resident](#)” or file a 1040 form BEFORE you can be prosecuted for perjury on the 1040 form or the false personation in [18 U.S.C. §912](#) that such an unlawful election produces.

# ***Mistakes of Law***

- The IRS and the courts **MAKE SURE** that you don't know this by never mentioning it in their publications or their rulings. That is how they protect their “plausible deniability” and avoid criminal charges against them for **ACCEPTING** rather than **REJECTING** such form unlawfully filed by a state national. See:

*The Truth About Frivolous Tax Arguments*, IRS, Sections C.1 and C.2

<https://www.irs.gov/privacy-disclosure/the-truth-about-frivolous-arguments-section-i-a-to-c#contentionc1>

- If you mention this crime and how you can't engage in it in your tax return filing and/or your administrative record, then you:
  - Make it impossible to ever claim that plausible deniability.
  - Can force them to leave you alone, because arguing about the subject further destroys their plausible deniability and produces admissible evidence that it doesn't exist.

# ***Fraud used by courts to cover this information up***

- Here are the main techniques used by courts to avoid discussing the truths found in this presentation:
  - Falsely call you “frivolous” and to not provide any legally admissible evidence to prove that what you say is false. See [Form #05.027](#).
  - Abuse the word “includes” as a fraudulent justification to add anything they want to a statutory definition.
  - Use EQUIVOCATION to confuse the CONTEXT for geographical, citizenship, or franchise terms between STATUTORY and CONSTITUTIONAL in order to [misrepresent our identity and CRIMINALLY KIDNAP](#) us to a legislatively foreign jurisdiction.
- For a thorough description of all the above techniques and how to fight them, see:
  - *Legal Deception, Propaganda, and Fraud*, Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>
  - *Foundations of Freedom, Video 4: Willful Government Deception and Propaganda*, Form #12.021
    - » VIDEO: [http://www.youtube.com/watch?v=DvnTL\\_Z5asc](http://www.youtube.com/watch?v=DvnTL_Z5asc)
    - » SLIDES: <http://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>

# Conclusions

- **Through an elaborate fraud defended with propaganda, the government in essence has established a state sponsored church:**
  - The “bible” is the civil code. It doesn’t become law for you until you volunteer into the church and get “baptized” by declaring “allegiance” to your new god in selecting a [civil domicile](#).
  - Civil rulers are the gods with superior or supernatural powers, where you are the “natural”.
  - “Taxes” are “tithes”.
  - Court buildings are churches and places of “worship”.
  - Judges are priests.
  - Pleadings to the court are called “prayers” by the judges.
  - Attorneys serve as “deacons” of the church, who conduct “worship services”.
  - The deacon attorneys are appointed by the Chief Priests in the State Supreme Court.
  - Franchises establish superiority of the civil rulers as pagan deities above the worshippers. They are the main method of creating inequality in any otherwise free government.
  - The parishioners of the state sponsored church in violation of the First Amendment are called STATUTORY “citizens” and “residents”.

# Conclusions

- The only reason you think you have to file is because of:
  - Your own legal ignorance.
  - LYING in government publications that the IRS and the courts say are UNTRUSTWORTHY.
  - Court rulings below the U.S. Supreme Court that even the IRS says you aren't allowed to trust.
  - A “code” that isn't even evidence being given the “force of law” by your own acquiescence and ignorance.
  - Layers upon layers of government deception and fraud.
- Don't believe us? See:
  - Legal Deception, Propaganda, and Fraud, Form #05.014-proves the government abuses legal language to deceive you about what the law says and requires.  
<http://sedm.org/Forms/FormIndex.htm>
  - Reasonable Belief About Income Tax Liability, Form #05.007-proves you can't trust almost anything when it comes to tax liability.  
<http://sedm.org/Forms/FormIndex.htm>
  - Socialism: The New American Civil Religion, Form #05.016-proves that government is an unconstitutional civil religion  
<http://sedm.org/Forms/FormIndex.htm>

# Questions for Government Critics

- If you work for the FEDERAL government as a prosecutor or judge, we CHALLENGE you to disprove the content of this pamphlet by answering the following questions.

Test for Federal Tax Professionals, Form #03.009

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

- If you work for the STATE government as a prosecutor or judge, we CHALLENGE you to disprove the content of this pamphlet by answering the following questions.

Test for State Tax Professionals, Form #03.010

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

- You CAN'T answer any of the above questions:
  - WITHOUT contradicting the written law.
  - WITHOUT contradicting yourself.
  - With evidence that disproves our assertions. There is NONE.



# ***Further Information on Filing Returns***

- ***1040NR Attachment***, Form #09.077  
<https://sedm.org/Forms/09-Procs/1040NR-Attachment.pdf>
- ***How American Nationals Volunteer to Pay Income Tax***, Form #08.024  
<https://sedm.org/Forms/FormIndex.htm>
- ***How to File Returns***, Form #09.074-[Member Subscription](#) form. The PROPER and lawful way for members and state nationals to file income tax returns  
<https://sedm.org/Forms/FormIndex.htm>
- ***Procedure to File Tax Returns***, Form #09.075-simplified version of the above.  
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
- ***Why I Am Not Legally Liable to File Affidavit***, Form #07.103-use to respond to a demand to file from the government  
<http://sedm.org/Forms/FormIndex.htm>
- ***Legal Requirement to File Federal Income Tax Returns***, Form #05.009  
<http://sedm.org/Forms/FormIndex.htm>

# ***Debate and Discussion Resources***

- If you would like to debate and discuss the information in this presentation, we recommend the following resources:
  - **SEDM Forums**-you must be a logged in Basic Member to view. Membership is free
    - » Income Tax, Forum 3.2.1  
<https://sedm.org/forums/forum/3-members-helping-members-members-only/32-taxation/1-income-tax/>
    - » Refunds of Unlawfully Withheld Monies, Forum 4.9 (Member Subscriptions)  
<https://sedm.org/forums/forum/4-dealing-administratively-with-tax-collectors-member-subscriptions-only/49-refunds-of-unlawfully-withheld-monies/>
  - **Nothanksirs.org** Telegram channels
    - » No Thanks, IRS!
      - <https://t.me/NoThanksIRS>
    - » Opting OUT of the U.S. Income Tax
      - [https://t.me/joinchat/UgGbsvf\\_VQjs8-cT](https://t.me/joinchat/UgGbsvf_VQjs8-cT)
    - » Alt Debate-Opting OUT of the U.S. Income Tax
      - <https://t.me/+5JV1xu5NLbQwZTFh>

# Further Information

- **Nonresident Alien Position Course**, Form #12.045  
<https://sedm.org/LibertyU/NRA.pdf>
- **Proof That American Nationals are Nonresident Aliens**, Form #09.081-proof that most Americans are nonresident aliens  
<https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf>
- **Rebutted False Arguments About the Nonresident Alien When Used by American Nationals**, Form #08.031  
<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>
- **Your Exclusive Right to Declare or Establish Your Civil Status**, Form #13.008-proves they can't FORCE you to adopt any civil status  
<http://sedm.org/Forms/FormIndex.htm>
- **Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien**, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>
- **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>

# ***Further Information***

- **Tax Deposition Questions, Section 13:** 26 U.S.C. §6020(b) SUBSTITUTE FOR RETURNS, Form #03.016-proves IRS can't do a substitute for return assessment on you if you don't file  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK:  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
- **The "Trade or Business" Scam,** Form #05.001-why the income tax is an excise and franchise tax upon public offices in the national government  
<http://sedm.org/Forms/FormIndex.htm>
- **Why Statutory Civil Law is Law for Government and Not Private Persons,** Form #05.037-why you aren't subject to statutory civil law and if you are PRIVATE and have not consented to become a public officer  
<http://sedm.org/Forms/FormIndex.htm>
- **Great IRS Hoax,** Form #11.302-complete description of the entire income tax FRAUD  
<http://sedm.org/Forms/FormIndex.htm>