

# 1040-NR ATTACHMENT FORM INSTRUCTIONS

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## 2 INSTRUCTIONS

This section contains instructions on how to prepare and submit the 1040-NR and attachment. There are TWO possible attachments you can submit with your 1040-NR return:

1. FORM 1: SHORT CUSTOM 1040-NR ATTACHMENT: This Disclosure Statement clarifies items listed on the return to prevent penalties for questionable amounts. It incorporates by reference the CUSTOM 1040-NR ATTACHMENT below in the event that litigation is needed to secure the refund of unlawfully withheld monies.
2. FORM 2: LONG CUSTOM 1040-NR ATTACHMENT: This Disclosure Statement is longer, and which more fully explains the reasons behind everything on the 1040-NR form. This version is incorporated by reference into the CUSTOMER 1040-NR ATTACHMENT (Short) above in the event litigation is required to secure the refund. This form is also useful for educational purposes so that the theory behind the filing is better understood by our members. This is best suited if:
  - 2.1. A lot of money is involved, or you are wealthy. OR
  - 2.2. You aren't worried about delays by the IRS in processing the submission because of increased complexity or illegally assess frivolous return penalties under [26 U.S.C. §6702](#). OR
  - 2.3. You are a high profile political or industry person. OR
  - 2.4. You are being targeted for criminal tax prosecution and you want a reliance defense.
3. FORM 3: COVER LETTER TO RESEND RETURN IF IT IS IGNORED: This cover letter is provided for use in the case that the return submitted is ignored by the IRS after 4 months or if after submitting is you receive a request to file a return, thus indicating that the return was not processed.

## 2.1 PURPOSE OF THIS FORM?

1. Use this form as an attachment for those filing 1040-NR tax returns in compliance with our:

*Terms of Use and Service*, Form #01.016  
<https://sedm.org/Forms/01-General/TermsOfUseAndService.pdf>

2. This form is intended to be used in conjunction with the filing procedures found at:
  - 2.1. *How to File Returns*, FTSIG  
<https://ftsig.org/category/foreign-remedies/government/how-to-file-returns/>
  - 2.2. *Procedure to File Tax Returns*, Form #09.075\*\* (Member Subscriptions)-high level slide show that includes sample forms and examples:  
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
  - 2.3. *How to File Returns*, Form #09.074\*\* (Member Subscriptions)-deep dive into how to file  
<https://sedm.org/product/filing-returns-form-09-074/>
  - 2.4. *Gross Income Worksheet-Nonresident Alien*, Form #09.080\*\* (Member Subscriptions)  
<https://sedm.org/product/gross-income-worksheet-nonresident-alien-form-09-080/>
3. Conditions under which this form is mandatory for members:
  - 3.1. Third parties are filing un rebutted information returns against you. You must rebut these reports by either filing a tax return or using the following form:  
*Correcting Erroneous Information Returns*, Form #04.001  
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>
  - 3.2. IRS has done an assessment in the absence of a return being filed by you. Filing this corrects and rebuts their assessment.
4. How you fill this form out and what you do each year will depend on your risk tolerance. For details on risk mitigation and a transition plan over multiple years, see the following two identical articles:
  - 4.1. Transition strategies to minimize risk when moving from “U.S. person” to “Nonresident Alien”, FTSID  
<https://ftsig.org/transition-strategies-to-minimize-risk-when-moving-from-u-s-person-to-nonresident-alien/>
  - 4.2. *Path to Freedom*, Form #09.015, Sections 2.3 and 2.4  
<https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>
5. Synopsis: Why your prior 1040 tax return filings were incorrect:

*In America, the national government is a federal government and is organized into a hierarchy. That means the states operate independently and in civilly foreign relationship to the federal government. Americans deal directly with their state and indirectly with the federal government by consent through choice and election.*

*Most Americans do not understand that “U.S. person” is a civil status election based upon the principles of geography, civil jurisdiction, and abode, home, and domicile. That election involves two components:*

1. *Their national citizenship as a POLITICAL “citizen\*” (26 C.F.R. §1.1-1(c)); and*
2. *An acquiescence to federal jurisdiction as evidenced by the subclass of 26 C.F.R. §1.1-1(b) and 26 U.S.C. §7701(a)(30)(A), which is a franchise office within the national government.*

*The national government is simply getting folks to waive their default foreign status by acceding to federal jurisdiction by election. Of course, this is not an informed election, but one made in error through the errant belief that the Treasury is simply asking people to affirm their PRIVILEGED status disguised to LOOK like citizenship (not nationality). They had to do it this way because the income tax is an excise and a franchise that ADDS to obligations of “ordinary citizens”, meaning POLITICAL citizens\* (nationals) rather than CIVIL citizens\*\*+D (domiciliaries):*

*“In a legal or narrower sense, the term “franchise” is more often used to designate a right or privilege conferred by law, [1] and the view taken in a number of cases is that to be a franchise, the right possessed must be such as cannot be exercised without the express permission of the sovereign power [2] –that is, a privilege or immunity of a public nature which cannot be legally exercised without legislative grant. [3] **It is a privilege conferred by government on an individual or a corporation to do that “which does not belong to the citizens [NATIONALS or “nationals of the United States\*” who are nonresident aliens] of the country generally by common right.”** [4] For example, a right to lay rail or pipes, or to string wires or poles along a public street, is not an ordinary use which everyone may make of the streets, but is a special privilege, or franchise, to be granted for the accomplishment of public objects [5] which, except for the grant, would be a trespass. [6] **In this connection, the term “franchise” has sometimes been construed as meaning a grant of a right to use public property, or at least the property over which the granting authority has control.** [7]”*  
*[American Jurisprudence 2d, Franchises, §1: Definitions (1999)]*

***Privilege.** A particular benefit or advantage enjoyed by a person, company, or class **beyond the common advantages of other citizens [meaning POLITICAL citizens\* who are “nationals of the United States\*” or “U.S.\* nationals”]. An exceptional or extraordinary power or exemption.** A peculiar right, advantage, exemption, power, franchise, or immunity held by a person or class, not generally possessed by others.  
[Black’s Law Dictionary, Sixth Edition, p. 1197]*

*It literally comes down to this:*

*Q: Are you in the house (statutory geographical United States in 26 U.S.C. §7701(a)(9) and (a)(10) subject to federal preemption by virtue of a public property interest)? Yes or No?*

*A: I am in the kitchen. That’s the whole trick.*

*99.999% simply answer “Yes.” by filing the wrong form because of their own legal ignorance and apathy.*

*In the corporate world, this is called a “domestication election”. In the human world, they are literally moving their legal identity but not their physical body onto the physical government plantation in what Mark Twain called “the District of Criminals” by doing so, because the tax is based on domicile, which applies to a geography they do not live in and a civil status they don’t have unless they make an election (consent). Because the privilege or franchise involves an OFFICE, this election results in you becoming a “resident agent” for an office domiciled in the District of Criminals. The election is invisible to most because of their own legal ignorance.*

*“My people are destroyed for lack of knowledge.  
Because you have rejected knowledge,  
I also will reject you from being priest for Me;  
Because you have forgotten the law of your God,  
I also will forget your children.”  
[Hosea 4:6, Bible, NKJV]*

More on the above process at:

[“U.S. Person” Position, Form #05.053  
https://sedm.org/Forms/05-MemLaw/USPersonPosition.pdf](https://sedm.org/Forms/05-MemLaw/USPersonPosition.pdf)

## 2.2 **PREPARATION INSTRUCTIONS:**

### 2.2.1 **Overall Strategy**

If government claims the right to make rules (civil statutes) affecting you or your property, including those that define when and how you manifest IMPLIED consent through action or express consent, they have to provide consideration and own the consideration. Otherwise, they are a mere bystander without the capacity to contract or quasi-contract as a Merchant under the U.C.C.

There is no measurable, quantifiable benefit or consideration to:

1. Electing or being a “U.S. person”. See:

[“U.S. person” Position, Form #05.054  
https://sedm.org/Forms/05-MemLaw/USPersonPosition.pdf](https://sedm.org/Forms/05-MemLaw/USPersonPosition.pdf)

2. “Effectively connecting” if your earnings were private, not a privilege, and not earned by an alien. Earnings that are EXCLUDED under [26 U.S.C. §872](#) don’t need deductions because they aren’t taxable to begin with. See:

[The Truth About “Effectively Connecting”, Form #05.056  
https://sedm.org/Forms/05-MemLaw/EffectivelyConnected.pdf](https://sedm.org/Forms/05-MemLaw/EffectivelyConnected.pdf)

NONE! Nada, nothing! At least under Title 26. In the context of only “taxes”, Title 26 is all you are allowed to even consider and definitions in the title don’t transfer to other titles by default under the rules of statutory construction and interpretation. Privileges are not PRIVATE property but PUBLIC property, even after you receive them. Without private property proceeds from a transaction, there IS no private consideration and therefore no contract or quasi contract. All “benefits” in fact are not paid to you as a private person. They are paid to the OFFICE or STATUS of “U.S. person” you have to voluntarily adopt to even qualify to receive them. So it’s just plain silly lemmings selling themselves or their property for NOTHING to do either of the above.

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

The Bible calls these lemmings "harlots". Its pure insanity to continue to insist on being one of these lemmings by superstitiously claiming that if you are paid private earnings exchanged for equal consideration without profit, somehow there is a mysterious Sixteenth Amendment tax on “profit”. Ridiculous!

If:

1. The only thing involved is private property that you make all the rules for as the absolute owner.
2. You reject all privileges (public property). You have a RIGHT and opportunity under the common law to REJECT all benefits and privileges and the obligations they come attached to.

*“Cujus est commodum ejus debet esse incommodum. He who receives the benefit should also bear the disadvantage.”*

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

*Injuria propria non cadet in beneficium facientis. One's own wrong shall not benefit the person doing it.*

*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.*

*Privilegium est beneficium personale et extinguitur cum person. A privilege is a personal benefit and dies with the person. 3 Buls. 8.*

*Que sentit commodum, sentire debet et onus. He who derives a benefit from a thing, ought to feel the disadvantages attending it. 2 Bouv. Inst. n. 1433.*

*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; <https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

3. Demand proof/notice of REAL benefit/consideration if they want to argue with you. This is a fulfillment of the constitutional requirement for “reasonable notice” and affords you an opportunity for EXPRESS rather than IMPLIED or INVISIBLE consent and to reject the government’s commercial offer in PRIVATE commerce.
4. Offer to reimburse them for the cost of ONLY the privileges you accepted AFTER they prove you expressly consented to them and qualify the cost of delivery so you know what to pay them.
5. Put them in default by specifying a time period to respond.

. . then you’re the only Merchant selling or renting your PRIVATE property and services and you will ALWAYS win at the commerce game. They can’t CIVILLY tax or regulate because your conduct is no longer “clothed with a public interest” as described in *Munn v. Illinois*, 94 U.S. 113, 134 (1876). Government thus loses the ability to make rules or claim consent to anything at that point. Once they default on satisfying the burden or proving consideration, its game, set and match. The purpose of the entire I.R.C. is to create and implement fictions of law that enforce the rules of equity to recover the cost of CIVIL governance from those who consent to benefit from it. Under rules of equity and unjust enrichment, government loses the ability to define ANYTHING NOT under Article 4, Section 3, Clause 2 subject matter jurisdiction over government/public property and privileges. That's exactly how this 1040NR attachment approaches the matter. These assertions about definitions and equity are further explored in:

1. *Effect of Definitions Upon OWNERSHIP and CONTROL of Property*, FTSIG  
<https://ftsig.org/how-you-volunteer/effect-of-definitions-upon-ownership-of-property/>
2. *Common Law and Equity Litigation\*\*\**, SEDM (Member Subscriptions)  
<https://sedm.org/common-law-litigation/>

### **2.2.2 Tax Computation Overview**

This section is an abbreviation of the following process:

<p><u><i>Tax Computation Process for Nonresident Aliens</i></u>, FTSIG <a href="https://ftsig.org/tax-computation-process-for-nonresident-alien/">https://ftsig.org/tax-computation-process-for-nonresident-alien/</a></p>
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#	Statute	Description	Elections	Applicable note(s) below
1	<a href="#">I.R.C. §61</a>	Calculate “gross income”	<p>If amount is “gross receipts”, you must be one of the following:</p> <ol style="list-style-type: none"> <li>1. An alien not protected by the constitution because of federal preemption or</li> <li>2. Someone who ELECTED “U.S. person” status while abroad under <a href="#">I.R.C. §911</a> or</li> <li>3. Those who ignorantly, needlessly, and recklessly DONATED their earnings while situated stateside by filing a 1040 instead of 1040-NR and making a “U.S. person” election in the process.</li> </ol> <p>Otherwise, it would be an unconstitutional direct tax among those standing on land protected by the constitution. <a href="#">Click here for details</a>. There is no liability statute, so everyone is a volunteer other than withholding agents on aliens in <a href="#">I.R.C. §1461</a>.</p>	
2	<a href="#">I.R.C. §871/872</a>	Apportion “gross income” to sources Within and Without the “United States”	<p>The “United States” in these provisions is:</p> <ol style="list-style-type: none"> <li>1. United States<sup>G</sup> for I.R.C. 871(a) for NRA<sup>Aliens</sup> only under Article 1, Section 8, Clause 3.</li> <li>2. United States<sup>J</sup> for I.R.C. 871(b) for NRA<sup>Aliens</sup> and NRA<sup>50</sup> (U.S. Nationals) who ECI.</li> </ol>	
3	<a href="#">I.R.C. §872</a>	Exclude sources WITHOUT the “United States”	Everything NOT connected to <a href="#">I.R.C. §871</a> is excluded	5
4	<a href="#">I.R.C. §864</a> <a href="#">I.R.C. §871(b)</a>	Assess/Elect Effectively connected income. ONLY enter ECI on 1040NR if: <ol style="list-style-type: none"> <li>1. Students in exchange program. <a href="#">26 C.F.R. §1.871-9</a>.</li> <li>2. You elect to treat real property income as effectively connected under <a href="#">FIRPTA</a> under <a href="#">I.R.C. §871(d)</a>. <a href="#">26 C.F.R. §1.871-10</a>.</li> <li>3. Exceptions cited in <a href="#">I.R.C. §864(c)(6)-(8)</a>. The most important of these is “deferred compensation” originally connected with a “trade or business” in <a href="#">I.R.C. §864(c)(7)(B)</a>.</li> </ol>	Voluntary in MOST but not ALL cases for American nationals. See <a href="#">Form #05.056, Section 12</a> . Cases where your consent is NOT required are what we call “incidental” cases of “trade or business” that result from PRIOR elections you previously made, such as partnerships or government retirement accrued as deferred compensation while serving where the constitution does NOT apply.	3
5	<a href="#">I.R.C. §873</a> <a href="#">I.R.C. §162</a>	Apply deductions to ECI, but only if you HAVE MANDATORY ECI in step 4 without election.	This makes you an “individual” and “person” through <a href="#">I.R.C. §873</a> . This “individual is the one in in <a href="#">I.R.C. §6671(b)</a> and <a href="#">I.R.C. §7343</a> in addition to the one in <a href="#">I.R.C. §7701(a)(1)</a> .	3

#	Statute	Description	Elections	Applicable note(s) below
6	<a href="#">I.R.C. §871</a>	This provision is about computing gross income for the nonresident alien.	<p>The tax is upon the PUBLIC capacity of the payment as incomePUB and not the OWNER of the payment. There is no tax on incomePRI, meaning earnings not connected to a public capacity and a privilege. There are TWO privileges subject to tax:</p> <ol style="list-style-type: none"> <li>1. Alienage of foreign nationals doing business in the geographical United States<sup>G</sup> under <a href="#">I.R.C. §871(a)</a>.</li> <li>2. Aliens or U.S. nationals who VOLUNTARILY Effectively Connect (ECI) under <a href="#">I.R.C. §864(c)</a> in order to REDUCE the 30% tax rate under <a href="#">I.R.C. §871(a)</a>. Since U.S. nationals aren't subject to <a href="#">I.R.C. §871(a)</a>, there is no reason to effectively connect</li> </ol> <p>If you are not engaged in one of the above two privileges, there is no tax.</p>	3, 4
7	<a href="#">I.R.C. §871(a)</a>	If you are an alien ONLY, fill out <a href="#">Schedule NEC</a> .	<p>If you fill Schedule NEC as a “national”, you UNLAWFULLY elected privileged “alien” status.</p> <ol style="list-style-type: none"> <li>1. The top of the Schedule NEC presume either a tax treaty that U.S. nationals are not subject to when in their country. It calls for you to accept the “treaty rate”. Only aliens need a treaty and without one, the 30% rate applies.</li> <li>2. The bottom of the form is for real property transactions within the “United States” involving only aliens under <a href="#">I.R.C. §871(a)(2)</a>. Federal preemption forbids the application of the I.R.C. to property located in the exclusive jurisdiction of a state without an election of some kind.</li> </ol> <p>There is no statutory authority for a U.S. national to elect to be treated as an alien or “resident alien” under <a href="#">I.R.C. §6013(g) and (h)</a>. Only an alien NRA may elect to be treated as a “resident alien.” per <a href="#">I.R.C. §7701(b)(4)(B)</a>. There is also NO provision of IRS Pub 519 authorizing a U.S. national to fill out the Schedule NEC.</p>	4
8	<a href="#">I.R.C. §871(b)</a>	If a “U.S. national” under <a href="#">8 U.S.C. §1101(a)(22)</a> and <a href="#">22 C.F.R. §51.1</a> and no ECI election, enter all zeros on 1040NR form. No liability under <a href="#">I.R.C. §871(a)</a> or <a href="#">I.R.C. §871(b)</a> . No requirement to file <a href="#">Sch. NEC</a> . YOU'RE FREE AS A BIRD!	<p>If you “effectively connect” (ECI) as a U.S. national, you elected to DONATE your earnings to Uncle needlessly. Note that:</p> <ol style="list-style-type: none"> <li>1. If you ECI as a U.S. national, you become a “nonresident alien INDIVIDUAL” pursuant to <a href="#">I.R.C. §873(b)(3)</a> and <a href="#">I.R.C. §864(c)</a> and therefore also subject to <a href="#">I.R.C. §871(a)</a>.</li> <li>2. The fact that you are entering the amounts on the 1040-NR means you aren't entering them on the Schedule NEC so there is no reason to be concerned about being subject to <a href="#">I.R.C. §871(a)</a> after the ECI election. Gross income can't be ECI and non-ECI at the same time.</li> </ol>	3

## NOTES

1. There are TWO main types of elections:
  - 1.1. “[Effectively connecting](#)” under [I.R.C. §864\(c\)](#), which is voluntary for American Nationals. [I.R.C. §864\(c\)\(8\)](#) requires that if a nonresident alien is partner in a U.S. person partnership, they must effectively connect. This also produces a “person” or “Individual” election, as pointed out in item 5 of the above table.
  - 1.2. Alien status election as a U.S. national. This is done by filling out the [Schedule NEC](#) or not filling out the Schedule OI to reflect your status as an American national.

2. You're being unwise if you make either election. The IRS pubs are COMPLETELY silent on these for good reason. See the following resources for determining "gross income" and to understand the main position of this filing:
  - 2.1. IRS Publication 525: Taxable and Nontaxable Income  
<https://www.irs.gov/publications/p525>
  - 2.2. HOW TO: The PATH Out of "The Matrix" When Filing Return, FTSIG  
<https://ftsig.org/how-to-the-path-out-of-the-matrix/>
3. Effectively Connected Income (ECI): Payments voluntarily connected with "trade or business" in I.R.C. §7701(a)(26), which is defined as "the functions of a public office".
  - 3.1. ECI is entered on the 1040NR form pursuant to I.R.C. §864 and I.R.C. §871(b)
  - 3.2. For details see:
 

*The Truth About "Effectively Connecting"*, Form #05.056  
<https://sedm.org/Forms/05-MemLaw/EffectivelyConnected.pdf>
  - 3.3. Deferred compensation under I.R.C. §864(c)(6) might include retirement as described but never GOVERNMENT retirement:
 

*Policy Document: Retirement and Pensions*, Form #08.028  
<https://sedm.org/Forms/08-PolicyDocs/RetirementAndPensions.pdf>
4. Schedule NEC only applies to privileged aliens BECAUSE:
  - 4.1. Top half of form computes income ONLY based on tax treaty benefits available ONLY to aliens and never U.S. nationals. Without a treaty, the default rate is 30%.
  - 4.2. Bottom half of the form is only for capital gains on real estate by aliens in I.R.C. §871(a)(2).
  - 4.3. Since tax is on GROSS receipts in I.R.C. §871(a)(1), and constitution forbids direct taxes on gross receipts for those protected by it, it can only apply to nonresidents not protected by the constitution who are therefore ABROAD or in a federal territory. See:
 

*Microsoft Copilot: Is the income tax a DIRECT tax or an INDIRECT tax?*, FTSIG  
<https://ftsig.org/microsoft-copilot-is-the-income-tax-a-direct-tax-or-an-indirect-tax/>
  - 4.4. 26 C.F.R. §1.871-1(a) does NOT identify "nationals" as nonresident aliens so they are excluded. But they ARE EXPRESSLY included in I.R.C. §873(a) ONLY when they take DEDUCTIONS against ECI.
  - 4.5. More at:
 

*PROOF OF FACTS: Payment received by a "nonresident alien" U.S. National not engaged in a "trade or business" and residing in a place protected by the constitution from the United StatesG is not taxable under 26 U.S.C. 871(a)*, FTSIG  
<https://ftsig.org/proof-of-facts-property-of-a-nonresident-alien-u-s-national-not-engaged-in-a-trade-or-business-and-residing-in-a-place-protected-by-the-constitution-is-not-taxable-under-26-u-s-c-871a/>
5. Excluded Income under I.R.C. §872: Earnings not connected with privileged activity and therefore incomePRI, regardless of geography. See:
 

*PROOF OF FACTS: Payments to me as a U.S. national are "excluded" from "Gross Income" under I.R.C. 872*, FTSIG  
<https://ftsig.org/proof-of-facts-my-earnings-as-a-u-s-national-are-excluded-from-gross-income-under-i-r-c-872/>
6. For a series of AI questions about this subject, see:
 

*Microsoft Copilot: Tax Computation Process for Nonresident Aliens*, FTSIG  
<https://ftsig.org/microsoft-copilot-tax-computation-process-for-nonresident-aliens/>
7. About deception and confusion:
  - 7.1. There is LOTS of deception by the IRS surrounding whether and HOW a U.S. national becomes a "nonresident alien". See:
 

*Microsoft Copilot: IRS Deception About who are "nonresident aliens"*, FTSIG  
<https://ftsig.org/microsoft-copilot-irs-deception-about-who-are-nonresident-aliens/>
  - 7.2. Because of the deliberate deception described in the previous item, doubts MUST be resolved in YOUR favor and not the GOVERNMENT'S favor per the following:

*PROOF OF FACTS: Ambiguous tax statutes are to be construed against the government*, FTSIG  
<https://ftsig.org/proof-of-facts-ambiguous-tax-statutes-are-to-be-construed-against-the-government/>

8. The ONLY affect the [Sixteenth Amendment](#) had on the above process is:
- 8.1. It removed taxes on personal property within the jurisdiction of the United States (i.e. the Congress) from the apportionment requirement for direct taxes identified in [Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601, 618, 15 S.Ct. 912, 39 L.Ed. 1108 \(1895\)](#).
  - 8.2. It did NOT authorize a direct, unapportioned tax on PRIVATE property. Indirect excise taxes on privileges are taxes on PUBLIC property so they are incapable of being DIRECT in a constitutional sense. The context for the constitution is protection of PRIVATE property, not PUBLIC property. Courts equivocate these two contexts so they can misrepresent the purpose of the Sixteenth Amendment.
  - 8.3. It made the “source” irrelevant (“whatever SOURCE derived”), meaning the TYPE of PRIVATE property is irrelevant that is the subject of the ALREADY lawful INDIRECT excise taxation process. It did NOT eliminate the constitutional prohibition against DIRECT taxes outside the United States subject matter jurisdiction.

More on the above at:

*Journey to Sixteenth Amendment, Fed Reserve*, FTSIG  
<https://ftsig.org/history/journey-to-16a-fed-reserve-nnot/>

### 2.2.3 General Instructions

1. There are SIX types of nonresident aliens. The following symbology summarizes how we identify each throughout our website:

#	Symbology	Description	U.S. national?	Federal preemption applies?	Constitutional protections?
1	NRA <sup>A</sup>	Foreign national	N	Y	N
2	NRA <sup>50</sup>	“citizen” of one of the 50 states	Y	N	Y
3	NRA <sup>t</sup>	“citizen” of an organized territory	Y	N	Y
4	NRA <sup>p</sup>	non-“citizen” national of American Samoa (unorganized possession);	Y	N	N
5	NRA <sup>t+w</sup>	“citizen” of CNMI who has elected non-“citizen” national status (i.e., waiver of “citizen” status)	Y	N	N
6	NRA <sup>T</sup>	“citizen” of Palmyra Atoll (an unorganized incorporated Territory—Constitution applies in full)	Y	N	Y

2. Before beginning, you may wish to read the IRS Internal Revenue Manual (IRM) section dealing with tax return processing below:
  - 2.1. Internal Revenue Manual (IRM), Part 3: Submission Processing, Section 3.21: International Returns and Document Analysis  
<https://www.irs.gov/irm/part3>
  - 2.2. Note that I.R.M. 3.21 instructions above say the following:

*“Frivolous Filer/Non-Filer Returns  
Note: Any return with a 1099-OID should be treated as frivolous.”  
[I.R.M. 3.21.3.9 General Instructions for All International Returns]*

*“Caution: Treat all Form 1040-NR returns as frivolous when the taxpayer indicates that they live in the “Republic of ...” and the country is one of the U.S. 50 states.”  
[I.R.M. 3.21.3.84.5.1 Perfecting 1040-NR Country Codes]*

*“Reminder: A thumbprint in lieu of a signature is to be treated as a frivolous filer when present in the signature area.”  
[I.R.M. 3.21.3.84.15 Signature]*

- 2.3. Internal Revenue Manual 3.11.3.6.1.6 deals with frivolous returns as indicated in the first quote above. However, that IRM section is not publicly available on their website.
- 2.4. Internal Revenue Manual 25.25.10 deals with the Frivolous Return Program. Avoid the pitfalls listed there so they don’t reject your return.  
[https://www.irs.gov/irm/part25/irm\\_25-025-010r](https://www.irs.gov/irm/part25/irm_25-025-010r)
- 2.5. Internal Revenue Manual 25.25.10.2 Identification of Frivolous Submissions describes the criteria for determining if a return is frivolous.  
[https://www.irs.gov/irm/part25/irm\\_25-025-010r#idm140209104159344](https://www.irs.gov/irm/part25/irm_25-025-010r#idm140209104159344)
- 2.6. Internal Revenue Manual Exhibit 25.25.10-1 Frivolous Arguments lists all frivolous arguments  
[https://www.irs.gov/irm/part25/irm\\_25-025-010r#idm140209073480656](https://www.irs.gov/irm/part25/irm_25-025-010r#idm140209073480656)
- 2.7. Note that I.R.M. 25.25.10.8.5 classifies a return not containing an identifying number as a “confused filing” that will be DESTROYED and not processed.  
[https://www.irs.gov/irm/part25/irm\\_25-025-010r#idm140209074837312](https://www.irs.gov/irm/part25/irm_25-025-010r#idm140209074837312)
3. Print all forms on DOUBLE SIDED PAPER to keep it short.
4. Filing a return starts the 3 year statute of limitation clock for them to reassess or adjust your self-assessment. [26 U.S.C. §6501](#)(a) Assessment Statute Expiration Date (ASED). If you never file, they have an UNLIMITED amount of time to assess. Their own laws and regulations state that they CANNOT do an assessment against those filing the 1040 or 1040NR and need your consent to do so. See:

*Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent*, Form #05.011\*\* (Member Subscriptions)  
<https://sedm.org/product/why-the-government-cant-lawfully-assess-human-beings-with-an-income-tax-liability-without-their-consent-form-05-011-2/>

5. The purpose of filing a return is to shift the burden of proof from you to the recipient under [26 U.S.C. §6201](#)(d) and [26 U.S.C. §7491](#). We point this out in FORM 2, the CUSTOM 1040-NR attachment, Section 5, item 4.5.
  - 5.1. In shifting that burden of proof, you shouldn’t make that job easier for them.
  - 5.2. If you are asking for a refund of most of the money you paid in or a large sum, they will want to push back and call your bluff even if you are correct in doing so.

6. The more you give them attached to the return:
  - 6.1. The easier you make for them to push back, and
  - 6.2. The more likely you are to make mistakes that they can hyperfocus on to deny your refund, even if your filing is substantially accurate otherwise. . . and
  - 6.3. The more you reveal to them about what you know and don't know about how they do their job. Your legal ignorance is blood in the water for sharks.
  - 6.4. The more complex and error prone you make it for yourself. Less is therefore always best.
  - 6.5. The more opportunities you give them to detach and LOSE the attachments and thus CENSOR evidence and obstruct justice.
  - 6.6. Some people just send the bare minimum of the return itself and let the IRS come back with questions afterward. They are so understaffed that they don't have the resources to respond and the clock runs out on them and the ASERD expires.
7. Anything you attach to the return should therefore be REFERENCED directly in the return so that if the attachment is removed or LOST, the reader of the return will KNOW that the return has been tampered with.
  - 7.1. A favorite tactic of the IRS is to CENSOR the return by destroying or "losing" attachments and blaming bureaucratic incompetence instead of malicious censorship. Attachments they are most likely to do this on are those containing third rail issues that they don't want in the administrative record. That means our attachments.
  - 7.2. This is why on the return we put the address and the identifying number on the most important attachment instead of directly on the return. That way, if they destroy or detach or lose the attachment, the return will not be able to stand on its own and will OBVIOUSLY look tampered with.
8. The recipient of your tax return is usually not a fact witness who can testify to anything.
  - 8.1. By filing a return signed under penalty of perjury, you are usually the only fact witness.
  - 8.2. They can't do anything other than an arbitrary assessment that violates due process without a fact witness and facts to back up their assessment.
  - 8.3. Usually, the only evidence they have in their possession when you file is false information returns they get from third parties. These are not evidence of anything and constitute "lay legal opinions" that are not evidence.
  - 8.4. Information returns they receive are also usually false. See:
 

*Correcting Erroneous Information Returns*, Form #04.001  
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>
9. Even if you file FORM 1, the Custom 1040-Attachment (Short) or no attachments at all, the longer version of the form, FORM 2: Custom 1040-NR attachment (Long):
  - 9.1. Can be useful in answering any questions they might come back with.
  - 9.2. Is useful to learn the laws and basis for any filing if you don't have the benefit of our other materials.
  - 9.3. Should therefore be carefully studied before doing your filing, even with an abbreviated and short filing.
10. Doing custom or replacement 1040-NR forms or very long submissions will usually result in the filing being ignored or even destroyed as "frivolous correspondence". Avoid them.
11. If you as a nonresident alien earned no income or gross income, then the following authority says those not engaged in the VOLUNTARY "trade or business" excise taxable franchise are NOT required to attach ANY schedules, including but not limited to the Schedule OI, or the Schedule NEC, but must include a statement explaining why their earnings are excluded. FORM 1 (Custom 1040-NR Attachment (Short)), and FORM 2 (Custom 1040-NR Attachment, Section 4) fully satisfy this purpose without the need for any schedules:

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

*(b) Return of nonresident alien individual—*

*(1) Requirement of return—*

*(i) In general.*

*Except as otherwise provided in subparagraph (2) of this paragraph, every nonresident alien individual (other than one treated as a resident under section 6013 (g) or (h) who is engaged in trade or business in the United States at any time during the taxable year or who has income which is subject to taxation under subtitle A of the Code shall make a return on Form 1040NR. For this purpose it is immaterial that the gross income for the taxable year is less than the minimum amount specified in section 6012(a) for making a return. **Thus, a nonresident alien individual who is engaged in a trade or business in the United States at any time during the taxable year is required to file a return on Form 1040 NR even though (a) he has no income which is effectively connected with the conduct of a trade or business in the United States, (b) he has no income from sources within the United States, or (c) his income is exempt from income tax by reason of an income tax convention or any section of the Code. However, if the nonresident alien individual has no gross income for the taxable year, he is not required to complete the return schedules but must attach a statement to the return indicating the nature of any exclusions claimed and the amount of such exclusions to the extent such amounts are readily determinable.***

If you are naïve enough to "effectively connect" earnings by entering it on the 1040-NR and thereby DONATE your private property to a public use to make it taxable, the above says you must complete ALL necessary schedules and have a DUTY to file the return.

## 2.2.4 Frivolous positions on a tax return that interfere with getting it accepted and processed

When submitting the return, ensure that you:

1. Proceed as though your audience knows NOTHING about law and only does what they are told and follows procedures. IRS employees who read the law and question authority are either never hired or fired when they ask their supervisor questions like ex IRS Criminal Investigator Agent Joe Banister was when he confronted his supervisors about fraud by his employer.

*"The ministry makes every possible effort to ensure the accuracy, appropriateness and usefulness of its materials, processes, and services. However, it has no control over how public servants, who are carefully selected, trained, conditioned, and propagandized to ensure that they behave as malicious, malevolent "useful idiots" not educated in the law, will respond to a petition for redress of grievances directed at remedying their illegal and injurious behavior. As a matter of fact, the minute they stop drinking the cult Kool-Aide and begin reading, learning and enforcing the law in their workplace is the minute they historically are fired, persecuted, and targeted for "selective enforcement".*  
[SEDM Member Agreement, Form #01.001, Section 3; <https://sedm.org/participate/member-agreement/>]

2. State only FACTS and LAW you have evidence to PROVE in court. Legal conclusions or INTERPRETATIONS about anything should be AVOIDED because then you are taking a position on a subject that may be subjective and characterized by the recipient as a PRESUMPTION rather than a FACT or a law.
3. Minimize attachments and explanations. Keep it as short and succinct as possible to minimize distractions for those who process it. Only take out the big guns if after submitting the return:
  - 3.1. The return is NOT processed, ignored, or destroyed (theft on their part) or
  - 3.2. The amount claimed is reduced or withheld from distribution in your response (theft on their part) or
  - 3.3. The submission is penalized (not engaged in a federal corporation or partnership with the national government as indicated in [26 U.S.C. §6671\(b\)](#)) or criminally prosecuted [26 U.S.C. §7343](#).
  - 3.4. The return becomes the subject of civil litigation because any of items (1) through (3) occurs or
  - 3.5. The return is used as evidence in a criminal prosecution of the submitter."Theft on their part" means the act of stealing or unlawfully TAKING or KEEPING something that belongs to another person or entity, and that person or entity is then being accused of doing so. It specifically implies a wrongful appropriation of property with the intent to permanently deprive the rightful owner of it. Here's a more detailed breakdown:  
Theft: Refers to the act of stealing or unlawfully TAKING or RETAINING possession or control of property that does not belong to the person using or possessing it.
4. Avoid argumentation because it will delay processing and mark the submission as frivolous.
5. **Personal opinions or emotions DO NOT BELONG in a tax return submission!**
  - 5.1. Stick EXCLUSIVELY to facts, law, and court admissible evidence that you can present and prove in court. [Federal Rule of Evidence 610](#) says opinions and beliefs are not evidence so they don't belong on a tax return either. Our favorite saying on this subject is:  
*"Opinions are like assholes: Everyone has one and they all stink, including ours. Nobody should be forced to smell your asshole."*
  - 5.2. If you are describing something that could have a criminal consequence, it's OK to talk about your INTENTIONS and UNDERSTANDING as they relate to facts and law because this deflects any possibility that IRS can develop mens rea for a tax crime, which requires malicious intent. This might be important, for instance, if you are ordered by a court to file a tax return after a conviction for failure to file.
6. NEVER state what you are NOT, such as that you are NOT a "taxpayer". This puts you into the impossible position of proving a negative. Instead:
  - 6.1. Define the term to EXCLUDE the thing you don't want to be.
  - 6.2. Invoke your First Amendment right to NOT associate by stating that you do not CONSENT to whatever status you don't want.
7. Use THEIR terminology, meaning words in THEIR publications and procedures.
  - 7.1. Don't INVENT your own language like "state national", sovereign, "natural born", "state citizen", etc.
  - 7.2. If you use a word the IRS doesn't use in their publications, at least define what it means.
8. AVOID "general statements" that can be misinterpreted and define all terms that have more than one context or involve geographies or tax statuses:
  - 8.1. It is a maxim of law that a general statement implies nothing certain. A general statement is a statement whose terms are undefined by the speaker or which have multiple contexts and yet the context is not specified leading to equivocation. Words susceptible of this problem include "citizen", "United States", "employee", etc.

*"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]*

- 8.2. IRS tries to deceive using general expressions all the time, but you must take the high road and eliminate everything in your speech and your understanding of the government's speech that might look like an attempt to deceive because of equivocation or a failure to specify or disclose the context implied in a term.
- 8.3. Remember that the ability to define anything that affects, controls, benefits from, transfers, or takes your property requires THEIR proven ownership over the thing BEFORE THEIR definitions can apply. Otherwise, they are STEALING. See:

*Laws of Property*, Form #14.018, Section 12  
<https://sedm.org/Forms/14-PropProtection/LawsOfProperty.pdf>

- 8.4. Define tax status terms on the form to:
  - 8.4.1. Exclude the civil statutory context in order to avoid THEIR definitions.
  - 8.4.2. Include only the Constitutional (Bill of Rights) and common law context instead.
- 8.5. If you either didn't owe tax or overpaid the tax owed and are contacting them to recover the overpayment as a refund, keep in mind that YOU are now the Merchant renting THEM property on YOUR terms and not theirs. The following resources explain this:
  - 8.5.1. *Using the Laws of Property to Respond to a Federal or State Tax Collection Notice*, Form #14.015  
<https://sedm.org/using-the-laws-of-property-to-respond-to-a-federal-or-state-tax-collection-notice/>
  - 8.5.2. *Injury Defense Franchise and Agreement*, Form 06.027  
<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>
- 8.6. Tax Status terms include such things as "person", "individual", "taxpayer", "citizen", "resident", "income", "trade or business", etc. "nonresident alien", by the way, is NOT a "civil status" or a "tax status" because it is never actually defined. It's only DESCRIBED. Congress cannot define that which they have no civil jurisdiction over or provable property interest in. A description of what something IS NOT, is not a definition of what it IS.
- 8.7. If you don't define terms, you:
  - 8.7.1. Invite accusations that you are being "frivolous" that will lead to the return not only being ignored, but even DESTROYED as frivolous correspondence.
  - 8.7.2. Invite presumptions and equivocation on the part of the listener or recipient.
  - 8.7.3. Invite them to commit identity theft against you to STEAL your property.
  - 8.7.4. Surrender ownership of YOURSELF and YOUR PROPERTY and essentially ADMIT that they both are PUBLIC/GOVERNMENT property. This is because in the absence of your own definitions, they will PRESUME theirs, and theirs PRESUME they OWN the property affected by the definition. If they didn't own it, justice would demand they have to leave it alone and not regulate or tax it.
- 8.8. To keep the return short, you can simply link to an attachment containing definitions and incorporate it by reference as we do. You can link to documents on our site for that purpose, such as:

*Tax Form Attachment*, Form #04.201  
<https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>

When submitting your return, the following characteristics are identified by the IRS as frivolous and will result in the return not being processed, being flagged as frivolous, being destroyed, and subsequently IGNORED sometimes without them even notifying you of why they don't like your submission:

1. Do NOT modify the "jurat", meaning the perjury statement at the end. This will be penalized and delay processing of the return.
2. Not putting an identifying number on the return or attachments. This they call a "confused filing". I.R.M. 25.25.10.8.5.  
[https://www.irs.gov/irm/part25/irm\\_25-025-010r#idm140209074837312](https://www.irs.gov/irm/part25/irm_25-025-010r#idm140209074837312)
3. Putting "Republic of..." and the country is one of the 50 states. I.R.M. 3.21.3.84.5.1 Perfecting 1040-NR Country Codes.
4. Attaching a 1099-OID. This is common in the redemption community, for instance. I.R.M. 3.21.3.9 General Instructions for All International Returns. For our position on U.C.C. redemption, see:

*Policy Document: U.C.C. Redemption*, Form #08.002  
<https://sedm.org/Forms/08-PolicyDocs/UCC.pdf>

5. Using a thumbprint instead of a signature. I.R.M. 3.21.3.84.15 Signature.
6. Anything listed in Internal Revenue Manual 25.25.10.2 Identification of Frivolous Submissions describes the criteria for determining if a return is frivolous.  
[https://www.irs.gov/irm/part25/irm\\_25-025-010r#idm140209104159344](https://www.irs.gov/irm/part25/irm_25-025-010r#idm140209104159344)

7. Anything listed in Internal Revenue Manual Exhibit 25.25.10-1 Frivolous Arguments lists all frivolous arguments  
[https://www.irs.gov/irm/part25/irm\\_25-025-010r#idm140209073480656](https://www.irs.gov/irm/part25/irm_25-025-010r#idm140209073480656)

### 2.2.5 **FORM 1: Short Custom 1040-NR Attachment, Section 3**

Our procedures above in Form #09.075 also allow for attaching this form to explain your reasons for not including W-2 earnings in Block 1a, but this is also covered in section 5 of this form entitled “Income Effectively Connected with U.S. Trade/Business”.

These forms are EXCULPATORY, meaning that they provide a defense against penalties and misunderstandings by the IRS to preemptively keep you out of trouble and speed up the processing of your return. They are PREFERRED to keep your filing as understandable and short and sweet as possible.

### 2.2.6 **FORM 2: Long Custom 1040-NR Attachment, Section 4**

1. This attachment is CRUCIAL to remain attached to the original return. The Recipient will attempt to detach it so the return can be made to “look” frivolous. A notice somewhere on the 1040-NR form NOT in the borders but within the form should be included saying that the 1040-NR is false, fraudulent, and tampered with if this attachment (9 pages) is removed or not included in the records of the Recipient.
2. Before you start, you should read the following, which are referenced in this attachment so you will be able to defend your actions using the law and the facts if you are audited:
  - 2.1. *How American Nationals Volunteer to Pay Income Tax*, Form #08.024-this describes how you use the tax return to volunteer to donate money you don’t owe.  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
  - 2.2. *Property View of Income Taxation*, Form #12.046- Describes the difference between the OFFICE or LEGAL STATUS of “person” and the PROPERTY attached to said office, and how either or both can separately be donated to a public use by making an “election”.  
<https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>
  - 2.3. *The Truth About “Effectively Connecting”*, Form #05.056-EXTREMELY important!  
<https://sedm.org/Forms/05-MemLaw/EffectivelyConnected.pdf>
12. The following abbreviated website we developed is EXTREMELY useful and highly recommended to understand the theory of a proper nonresident alien tax filing. It is structured to remove all distractions to keep you focused only on nonresident alien position taxation. It is very useful as a reference tool as well:

*Foreign Tax Status Information Group (FTSIG)*

<https://ftsig.org>

3. If you are asking for a refund of withheld earnings, you will need to do one of the following:
  - 3.1. Check “Pay stub” in Block 2: Purpose and attach a pay stub but NOT the original W-2 to the return. NEVER attach the W-2 because it would be an admission that you want your earnings to be treated as statutory “wages” and make them taxable under [26 U.S.C. §3402\(p\)](#).
  - 3.2. Check “Other” and write in “*W-2CC*” and attach *W-2CC*, Form #04.304 (<https://sedm.org/Forms/04-Tax/3-Reporting/FormW-2CC-Cust/FormW-2CC.pdf>)
  - 3.3. Read [IRM 3.21.3.15.1.28: Lines 25a through 25d Withholding](#). This section says the MINIMUM amount needed to prove withholding is: Name of Employer or EIN, Income, and Withholding. This can be proven by attaching a pay stub and the W-2CC above. Without proof of withholding, they will delay giving you the refund because the IRM says to “correspond” rather than give the refund.  
[https://www.irs.gov/irm/part3/irm\\_03-021-003r#idm139723214436736](https://www.irs.gov/irm/part3/irm_03-021-003r#idm139723214436736)

### 2.2.7 **1040-NR**

1. Download the proper 1040-NR return form from the IRS website using the links provided in section 2.5 of these instructions entitled “Resources for Further Study”. If you are filing for a PRIOR tax year before the current tax year, you can go to the following link to get all the associated forms for that year:

*Prior Year Products*, IRS

<https://apps.irs.gov/app/picklist/list/priorFormPublication.html>

2. Prepare the 1040-NR standard return consistent with:
  - 2.1. *1040-NR Instructions*, IRS  
<https://www.irs.gov/pub/irs-pdf/i1040-NR.pdf>
  - 2.2. *Procedure to File Tax Returns*, Form #09.075\*\* (Member Subscriptions)

<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>

3. Use the following to compute “gross income” to enter on the 1040-NR and schedules:

*Gross Income Worksheet*, Form #09.080\*\* (Member Subscriptions)

<https://sedm.org/product/gross-income-worksheet-nonresident-alien-form-09-080/>

4. Enter your name in *block* 1 in case the attachment gets separated from the 1040-NR return and can be reattached.

5. We caution readers that it is a so-called “frivolous position” to submit a “zero return”.

- 5.1. This is documented in IRS Notice 2010-33, Section 3, Item 1(e):

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

- 5.2. However, even 26 C.F.R. §1.6012-1(b)(1)(i) recognizes the ability of a nonresident alien not engaged in a trade or business and who has no “gross income” to file a zero return, so it is permissible, which is why we list it as the MAIN authority for filing the tax return in the Custom 1040-NR Attachment (Short).

- 5.3. We caution that [Internal Revenue Manual 25.25.10.2\(7\)\(c\)](#) says that if a return contains “reduced or eliminated tax liability without valid justification”, then it is to be deemed frivolous. Thus, it is IMPERATIVE that you include an attachment giving the required justification for a non-zero but small liability, even though there is NO liability statute anywhere in Subtitle A for anything OTHER than withholding agents on nonresident aliens in [26 U.S.C. §1461](#). That means you should attach FORMS 1, 2, or 3 as the justification.

- 5.4. Note that this filing does not claim income taxes are voluntary for a statutory “taxpayer”, since a statutory “taxpayer” is someone who is subject to income tax. The definition of “taxpayer” for the purposes of this filing is defined in section 11 Definitions, Item 7 as someone who is not subject and who was the target of false information returns or is excluded but not exempt by law. See:

*Your Rights as a “Nontaxpayer”*, Publication 1a, Form #08.008

<https://sedm.org/LibertyU/NontaxpayerBOR.pdf>

- 5.5. Thus, it is also prudent to include a non-zero amount on the Schedule NEC in block 12, which we identify on this attachment as a grant with legal strings attached, just like the government does with “effectively connected income”.

- 5.6. We also caution that even if you don’t have any frivolous position on the return but have a small liability, IRS may try to separate or conveniently LOSE your attachment containing the justification. They will do this so they can LIE and try to penalize you with a frivolous penalty by falsely accusing you of submitting a frivolous return. They will do this to avoid having to process your VALID return and give you the refund you are legally entitled to. Thus, it is important to prepare the following during the send process and keep the original for yourself so that you will have a way to PROVE that they altered or destroyed the return by removing your attachment. DO NOT send the form below, but keep the ORIGINAL for yourself so you can use it as evidence in court of IRS wrongdoing.

*Certificate/Proof/Affidavit of Service*, Form #01.001

<https://sedm.org/Forms/01-General/CertificateOfSvc.zip>

6. If most or all of your earnings are from labor (not “services” working for a company, but YOUR labor), the following articles have useful arguments that will make those earnings nontaxable and explains the subject in detail:

- 6.1. *PROOF OF FACTS: That my earnings from labor on a 1040-NR tax return are not taxable*, FTSIG

<https://ftsig.org/proof-of-facts-that-my-earnings-from-labor-on-a-1040-nr-tax-return-are-not-taxable/>

- 6.2. *META AI: Proof that 26 U.S.C. 871(a) earnings are PROFIT only and that labor are NOT taxable under this statute*, FTSIG-provides the HEART and KEY to how to avoid income taxation of your labor and just about everything else <https://ftsig.org/meta-ai-proof-that-26-u-s-c-871a-earnings-are-profit-only-and-that-labor-are-not-taxable-under-this-statute/>

- 6.3. *Proof that Involuntary Income Taxes on Your Labor are Slavery*, Form #05.055

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

7. On the 1040-NR write the following for the address information:

- 7.1. Present home address: “See attached 1040-NR attachment ( \_\_ pages)”

- 7.2. City, town or post office, state, and zip code: “Not valid, false, and fraudulent WITHOUT the signed 1040-NR attachment ( \_\_ pages)”

8. At the top and bottom of every page of the 1040-NR return write:

“Submitted pursuant to 26 C.F.R. §301.6109-1(g)(1)(i).”

9. Sign the 1040-NR.

10. Sign this form.

11. There is no need to attach anything else from the SEDM website but this. All attachments are incorporated by reference at the end in Section 13 and are relevant only if you have to litigate for a refund.

## 2.2.8 Schedule OI

Even as an American National (described as a “nonresident alien individual” in [26 U.S.C. §873](#)), the 1040-NR instructions say you MUST include the Schedule OI. This is true even though the Schedule OI was REMOVED from the main 1040-NR form starting in 2023, yet they still want it included. Technically, this form isn’t required in the case of American Nationals because the questions on the Schedule OI relate only to alien individuals subject to the Presence Test in [26 U.S.C. §7701\(b\)](#) and an American National is not an alien individual. We deal with this issue by including mention of this in FORM 1 and FORM 2 and not attaching the Schedule OI if you are an American National. See item 5 on FORM 1:

5	26 USC 7701(b)	Schedule OI not required for American Nationals	Sch. OI	NA
5 Schedule OI fulfills the presence Test in 26 USC 7701(b). Only alien individuals are subject to the presence test. I am an American National and not an alien. Schedule OI is therefore NOT included.				

If you want to fill out this form anyway, values to enter for an American national are described in Section 2.3: Values to Enter on Schedule OI

FIGURE 1: 1040-NR Instructions (2023), p. 2; <https://www.irs.gov/pub/irs-pdf/i1040-NR.pdf>

### Form 1040-NR Helpful Hints

The lines on Form 1040-NR are arranged so that, in most instances, they are for the same tax items as the lines on 2023 Forms 1040, U.S. Individual Income Tax Return, and 1040-SR, U.S. Income Tax Return for Seniors.

You may also need the three Form 1040 numbered schedules: Schedule 1 (Form 1040), Additional Income and Adjustments to Income; Schedule 2 (Form 1040), Additional Taxes; and Schedule 3 (Form 1040), Additional Credits and Payments.

You will need to complete the applicable items on **Schedule OI** (Form 1040-NR), Other Information, and include that schedule with your Form 1040-NR.

**CAUTION:** There is a Schedule A (Form 1040-NR), Itemized Deductions, and a Schedule A (Form 1040), Itemized Deductions. Use Schedule A (Form 1040-NR) only with Form 1040-NR. Do not use Schedule A (Form 1040-NR) with Forms 1040 or 1040-SR.

Though you will need to file Form 1040-NR and **Schedule OI** (Form 1040-NR), you may not need to file the numbered schedules (Schedules 1 through 3 (Form 1040)), or Schedule A (Form 1040-NR), Schedule NEC (Form 1040-NR), Tax on Income Not Effectively Connected With a U.S. Trade or Business, and Schedule P (Form 1040-NR), Foreign Partner's Interests in Certain Foreign Partnerships Transferred During the Tax Year. However, if your return is more complicated (for example, you claim certain deductions or credits or owe additional taxes, or you have U.S. source income not effectively connected with a U.S. trade or business), you will need to complete one or more of those schedules. Below is a general guide to which schedule(s) you will need to file based on your circumstances. See the instructions for the schedules later for more information. If you e-file your return, the software you use will generally determine which schedules you need.

The IRS 1040-NR Instructions say that if you are a “U.S. national”, which is what a Fourteenth Amendment or Constitutional citizen is, and you want to submit the Schedule OI, then you should put “U.S. national” in Blocks A and B and ignore the rest of the form. See:

*IRS Acknowledges Constitutional Citizens as U.S. Nationals in the 1040-NR Instructions for 2023*, FTSIG  
<https://ftsig.org/irs-acknowledges-constitutional-citizens-as-u-s-nationals-in-the-1040-nr-instructions-for-2023/>

**WARNING:** IRM 3.21.3.84.5.1 (01-04-2021) Perfecting Form 1040-NR Country Codes says the following:

*Caution: Treat all Form 1040-NR returns as frivolous when the taxpayer indicates that they live in the "Republic of..." and the country is one of the U.S. 50 states.*  
 [I.R.M 3.21.3.84.5.1 (01-04-2021); [https://www.irs.gov/irm/part3/irm\\_03-021-003r#idm139723232523536](https://www.irs.gov/irm/part3/irm_03-021-003r#idm139723232523536)]

DO NOT violate the above. Just put “United States of America” for the country and “U.S. National” in blocks A and B of Schedule OI.

### 2.2.9 IRS Forms 843 and SSA Form 7008

If you are asking for a refund of Social Security Use IRS Form 843 and SSA Form 7008. See:

*Getting a Refund of Social Security and Medicare Taxes*, SEDM  
<https://sedm.org/getting-a-refund-of-social-security-and-medicare-taxes/>

Instructions for filling out these forms are contained in:

## 2.2.10 **IRS Schedule NEC**

1. Schedule NEC is ONLY for privileged aliens because of the following. We call these NRA<sup>Alien</sup>:
  - 1.1. Top half of form computes income ONLY based on tax treaty benefits available ONLY to aliens and never U.S. nationals.
  - 1.2. Bottom half of the form is only for capital gains on real estate by aliens in [I.R.C. §871\(a\)\(2\)](#).
  - 1.3. Since tax is on GROSS receipts in [I.R.C. §871\(a\)\(1\)](#), and constitution forbids direct taxes on gross receipts for those protected by it, it can only apply to nonresidents not protected by the constitution who are therefore ABROAD or in a federal territory. See:

*Microsoft Copilot: Is the income tax a DIRECT tax or an INDIRECT tax?*, FTSIG

<https://ftsig.org/microsoft-copilot-is-the-income-tax-a-direct-tax-or-an-indirect-tax/>

- 1.4. [26 C.F.R. §1.871-1\(a\)](#) does NOT identify “nationals” as nonresident aliens so they are excluded. But they ARE EXPRESSLY included in [I.R.C. §873\(a\)](#) ONLY when they take DEDUCTIONS against ECI.

You can verify the above by examining the following AI discovery:

*Microsoft Copilot: Schedule NEC DOES NOT apply to U.S. nationals*, FTSIG

<https://ftsig.org/microsoft-copilot-schedule-nec-does-not-apply-to-u-s-nationals/>

2. The Schedule NEC is necessary only if you as an NRA<sup>Alien</sup> have “U.S. source” income not “effectively connected” with a “trade or business” or want to make a grant (voluntary reimbursement with legal strings using [Form #06.027](#)). “U.S. source” income includes:
  - 2.1. Payments to or from the U.S. government or its CIVIL agents (public officers). These are what we call “resident agents” for an office domiciled in the District of Columbia per [4 U.S.C. §72](#).
  - 2.2. Earnings from the statutory geographical “United States” under [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10), meaning the District of Columbia or any geographical place connected with PUBLIC property absolutely owned by the national government and therefore subject to federal preemption<sup>1</sup>. This is also confirmed by [26 C.F.R. §1.45R-1\(a\)\(23\)](#). This geographical area excludes areas within the exclusive jurisdiction of states of the Union and includes earnings from federal “States” in [4 U.S.C. §110\(d\)](#), which is then defined as the District of Columbia in [4 U.S.C. §113\(b\)\(2\)](#). For more on geographical definitions, see:

*Citizenship Status v. Tax Status*, Form #10.011, Section 15: Geographical Definitions

[https://sedm.org/Forms/10-](https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm#15_GEOGRAPHICAL_DEFINITIONS_AND_CONVENTIONS)

[Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm#15\\_GEOGRAPHICAL\\_DEFINITIONS\\_AND\\_CONVENTIONS](https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm#15_GEOGRAPHICAL_DEFINITIONS_AND_CONVENTIONS)

- 2.3. Note that the ability to DEFINE or REDEFINE legal terms such as “United States” is a LEGISLATIVE function that can lawfully be exercised ONLY by the Legislative Branch and never the Executive Branch (I.R.S.) or even a private party such as you. Thus, you cannot lawfully enlarge the definition even by your consent or comity to include the exclusive jurisdiction of constitutional States and may interpret it as including ONLY that which EXPRESSLY defined. What is EXPRESSLY defined must, in turn, involve ONLY public property granted by statute and NEVER private property protected ONLY by the Constitution and not statute. Otherwise, the constitutional requirement for “reasonable notice” of all that is included is violated. More on the meaning of “United States” at:

*FTSIG Opening Page*, Section 2: Which “United States” are you “in”?

<https://ftsig.org/>

3. If you as a nonresident alien have earnings such as the following these are entered on the 1040-NR Schedule NEC.
  - 3.1. Social Security. See [26 U.S.C. §871\(a\)\(3\)](#).
  - 3.2. Federal “employment” (“wages” only after VOLUNTARILY filing a W-4). If you didn’t voluntarily file a W-4 under [26 U.S.C. §3402\(p\)](#), then your earnings from labor don’t belong on a tax return unless you want to DONATE them. See FORM 1:

*Proof that Involuntary Income Taxes on Your Labor are Slavery*, Form #05.055

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

4. The computation of taxable income for NRA<sup>Alien</sup> under [26 U.S.C. §871\(a\)](#) is described in [26 C.F.R. §1.871-7](#).
  - 4.1. [26 U.S.C. §871\(a\)\(1\)\(A\)](#) is the most common type of income for the average American. This is called Fixed or Determinable Annual or Periodical (FDAP) gains.
  - 4.2. This type of earning is on GROSS RECEIPTS.

<sup>1</sup> See: *Catalog of Elections and Entity Types in the Internal Revenue Code*, Section 2: Consequences/Effects of Elections, FTSIG; [https://ftsig.org/catalog-of-elections-in-the-internal-revenue-code/#2\\_Consequences](https://ftsig.org/catalog-of-elections-in-the-internal-revenue-code/#2_Consequences).

- 4.3. Gains on stocks and crypto trading are NOT listed in either [26 U.S.C. §871\(a\)\(1\)\(A\)](#) and there is no place to put them on the Schedule NEC, so they don't appear to be taxable.
- 4.4. Notice what IS NOT included in FDAP that IS included in Effectively Connected Income on the main 1040-NR form:
  - 4.4.1. "Compensation for services" in [26 U.S.C. §61\(a\)\(1\)](#).
  - 4.4.2. "Personal services" in [26 U.S.C. §864\(b\)](#).
- 4.5. Thus, labor or services or contract earnings from services provided even to the United States government, unless you elected to call them "wages" by voluntarily filing a W-4 under [26 U.S.C. §3402\(p\)](#), would NOT be included in FDAP. This is because everything connected with services is an "intangible" that has no geography, and because taxing it is involuntary servitude in violation of the Thirteenth Amendment, unless of course the services are provided by a privileged office or status rather than you personally through some kind of election. See:
 

*PROOF OF FACTS: "individual" is a public officer fiction and "U.S. source" means GOVERNMENT source,*  
 FTSIG  
<https://ftsig.org/proof-of-facts-individual-is-a-public-officer-fiction-and-u-s-source-means-government-source/>
- 4.6. IRS Website on FDAP income:
  - 4.6.1. *Fixed, determinable, annual, or periodical income*, IRS  
<https://www.irs.gov/individuals/international-taxpayers/fixed-determinable-annual-or-periodical-fdap-income>
  - 4.6.2. *Characterization of income of nonresident aliens*, IRS  
<https://www.irs.gov/individuals/international-taxpayers/characterization-of-income-of-nonresident-aliens>
5. American Nationals, which includes NRA<sup>50</sup> (50 states) and NRA<sup>T&P</sup> (territories and possessions domiciled or residing anywhere in the country would enter ZERO on the schedule NEC per [26 U.S.C. §871\(a\)](#).
6. Social Security Benefits go ONLY on the Schedule NEC on line 8 and not the 1040-NR main form.
  - 6.1. ONLY NRA<sup>Alien</sup> pay tax on Social Security.
  - 6.2. Taxation of Social Security for nonresident aliens is described in [26 U.S.C. §871\(a\)\(3\)](#).
  - 6.3. According to [26 U.S.C. §864\(c\)\(3\)](#), Social Security earnings in [26 U.S.C. §871\(a\)\(3\)](#) are actually Effectively Connected but ironically, they appear on the schedule Not Effectively Connected (NEC). If in fact they are actually Effectively Connected, they should be subject to the deductions on the main 1040-NR form but IRS deprives you of the ability to do that.
  - 6.4. 85% of the earnings are taxed at the 30% rate, resulting in a net tax rate of 25.5% at this time.
  - 6.5. This is done mainly to induce you to make a "U.S. person" election by filing the 1040 return instead to reduce your tax rate. The 1040 return allows deductions against Social Security. The HUGE downside of making the election is that those who do are not taxable on their WORLDWIDE earnings, instead of only those from the U.S. government corporation. Big mistake.
7. Tax bracket percentages for "effectively connected" as of 2024 are:
  - 7.1. 10% for incomes under \$11,600 or less (\$23,200 for married couples filing jointly).
  - 7.2. 12% for incomes over \$11,600 (\$23,200 for married couples filing jointly)
  - 7.3. 22% for incomes over \$47,150 (\$94,300 for married couples filing jointly)
  - 7.4. 24% for incomes over \$100,525 (\$201,050 for married couples filing jointly).
  - 7.5. 32% for incomes over \$191,950 (\$383,900 for married couples filing jointly)
  - 7.6. 35% for incomes over \$243,725 (\$487,450 for married couples filing jointly)
  - 7.7. 37% for incomes greater than \$609,350 (\$731,200 for married couples filing jointly).
8. Based on the above tax brackets, given that nonresident aliens pay a flat 30% on Schedule NEC income:
  - 8.1. You would have to make less than \$169,093 to pay less than a 30% tax by effectively connecting it.
  - 8.2. With the median household income of \$80,610 and average American income of \$61,984 as of 2024, the percentage rate would be about 23%, so you would pay 7% less than the 30% Schedule NEC rate.
  - 8.3. Paying an extra 7% tax on Social Security to lawfully avoid taxation on all your OTHER earnings WORLDWIDE is a small price to pay. Look at the bright side.

## 2.2.11 Mail to

*International-Where to File Forms 1040-NR, 1040-PR, and 1040-SS Addresses for Taxpayers and Tax Professionals,*  
 IRS  
<https://www.irs.gov/filing/international-where-to-file-forms-1040-nr-1040-pr-and-1040-ss-addresses-for-taxpayers-and-tax-professionals>

## 2.3 VALUES TO ENTER ON SCHEDULE OI

Schedule OI is described in FORM 2 attachment, Section 8. The Schedule OI is the most difficult form to fill out because it requires broad legal knowledge. This Schedule is typically used ONLY for aliens and isn't needed by American Nationals. The form deliberately doesn't provide a way to indicate that you are an American National who is not subject to the presence test found in [26 U.S.C. §7701\(b\)](#). This is deliberate in order to scare away American Nationals from filing this form. Anything relating to presence in the "United States", "residence", immigrant status, green cards, etc. don't apply. If you fill this out WRONG, you will invite an IRS Letter 2205 demanding an audit after filing. You will be a sitting duck at the audit if you haven't done your homework and read our Forms #09.081, #09.074, and #09.075 before the audit.

#	Form #	Block #	Sub block	Field Name	What to fill in	Notes
1	Sched OI	A		Of what country or countries were you a citizen or national during the year?	"United States of America"	Answer the same on the W-8BEN in block 2: Country of Citizenship. <a href="https://www.irs.gov/pub/irs-pdf/fw8ben.pdf">https://www.irs.gov/pub/irs-pdf/fw8ben.pdf</a>
2	Sched OI	B		In what country did you claim residence for tax purposes during the year?	None. Transient foreigner. Not an alien per 26 C.F.R. §1.871-2(b).	
3	Sched OI	C		Have you ever applied to be a green card holder (lawful permanent resident) of the United States?	No	
4	Sched OI	D		Were you ever		
5	Sched OI		1	A U.S. citizen?	1. Write after "A U.S. citizen?" [see 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c)] 2. ANSWER: No	It's a crime to file a 1040 for a state national. People who want to avoid fighting will answer yes if they previously filed a 1040. See <a href="#">Why It's a Crime for a state National to File a 1040 Income Tax Return, Form #08.021</a> .
6	Sched OI		2	A green card holder (lawful permanent resident) of the United States?	ANSWER: No	
7	Sched OI	E		If you had a visa on the last day of the tax year, enter your visa type.	ANSWER: "Not applicable" in the space provided.	
8	Sched OI	F		Have you ever changed your visa type (nonimmigrant status) or U.S. Immigration Status?	ANSWER: No. Enter "Not applicable" in the space provided.	
9	Sched OI	G		List all dates you entered or left the United States	ANSWER: Line out both tables and write "Not applicable, not an alien individual under 26 U.S.C. §7701(b)" above the line.	
10	Sched OI	H		Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States	ANSWER: Enter "NA" in the years provided.	
11	Sched OI	I		Did you file a U.S. income tax return for any prior year?	ANSWER: Yes	
12	Sched OI	J		Are you filing a return for a trust?	ANSWER: No.	

#	Form #	Block #	Sub block	Field Name	What to fill in	Notes
13	Sched OI	K		Did you receive total compensation of \$250,000 or more during the year?	ANSWER: LINE OUT THE QUESTION and write "Fifth Amendment".	This question relates ONLY to U.S. source payments in 26 U.S.C. §871 which are either from the statutory geographical "United States" (federal zone or U.S. government) or that are "effectively connected". By "effectively connected, we mean private property donated to a public use, a public purpose, or a public office to procure the "benefits" of a taxable franchise.
14	Sched OI	L		Income Exempt from Tax	NA	
15		1		Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed treaty benefits	ANSWER: Line out the table and write "Not Applicable" above the line.	
16		2		Were you subject to tax in a foreign country on any of the income shown in 1(d) above?	ANSWER: No.	
17		3		Are you claiming treaty benefits pursuant to Competent Authority determination?	ANSWER: No if you are an American National present in a constitutional state. If you are an alien or an American National abroad, answer depends on your circumstances.	American Nationals are not subject to Treaties while in the USA.
18	Sched OI	M		Check the applicable box if:	NA	
19	Sched OI		1	This is the first you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under 871(d).	ANSWER: No.	
19	Sched OI		2	You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d).	ANSWER: No.	

## 2.4 AFTER FILING

### 1. Refunds

- 1.1. When you get your refund back, please submit a full color high resolution PDF scan of your original return, the refund check, and IRS response if any to:

SEDM Contact Page  
<https://sedm.org/about/contact/>

- 1.2. We will redact all personal information of tax refunds you submit to us to protect your privacy and publish it on our website as proof that our methods and documentation work. THANK YOU!

### 2. Verifying your return was filed:

- 2.1. You can check the status of your refund without an IRS account at the link below. You will need the TIN or SSN, filing status, and exact refund amount to get the information asked for:

Where's My Refund?, IRS  
<https://www.irs.gov/wheres-my-refund>

- 2.2. Earlier in section 2.2.4, we listed all the reasons we know of why a filed return might be labeled by the IRS as “frivolous correspondence” and possibly destroyed. We did this to prevent taking a frivolous position in your filing.
- 2.3. According to IRM 25.25.10, IRS sometimes incorrectly labels tax return filings as frivolous and destroys them as “frivolous correspondence”.

[https://www.irs.gov/irm/part25/irm\\_25-025-010r](https://www.irs.gov/irm/part25/irm_25-025-010r)

- 2.4. It is unclear at this point based on the above whether they have a duty to:

2.4.1. Notify you exactly why they think it was frivolous so you can fix it. OR

2.4.2. Return allegedly frivolous correspondence. . .OR

2.4.3. Notify you that your return filing has been destroyed.

- 2.5. If they decide to mark the filing as frivolous but not penalize you for it and yet destroy it and not let you know why it was frivolous, the only recourse you have is to request a transcript for the affected tax year to see whether the return was filed. If the return was NOT filed after doing so, it may need to be refiled. Without feedback from IRS on why your return was rejected, however, this may be difficult.

### 3. To get a transcript for the affected tax year, you can use one of the following methods:

- 3.1. Submitting IRS FORM 3506T and indicate affected tax years.

<https://www.irs.gov/pub/irs-pdf/f4506t.pdf>

- 3.2. Using IRS Online to look at your transcript

Your Online Account  
<https://www.irs.gov/payments/your-online-account>

4. If requesting the transcript for the affected year does not return a filed return for that year, then you should probably conclude that they didn't file your return because processing was either delayed or the return was marked as “frivolous correspondence” and destroyed. In such a scenario, the only thing you will be able to do is call them to find and find out why so you can fix the return and send it again. FORM 3: COVER LETTER TO RESEND RETURN IF IT IS IGNORED later in Section 5 is provided for that purpose.

5. Note that no matter how perfect and “non-frivolous” your tax filing is, the issues discussed on a return prepared per our materials are almost all Third Rail Issues the IRS is loath to discuss and will do everything possible to avoid discussing or even responding to for the reasons in:

*Third Rail Government Issues*, Form #08.032  
<https://sedm.org/Forms/08-PolicyDocs/ThirdRailIssues.pdf>

6. Because issues discussed in this filing are Third Rail Issues, IRS may:

- 6.1. Try to persuade you to withdraw a 1040-NR return prepared per this attachment by threatening a frivolous return penalty under [26 U.S.C. §6702](#).

- 6.2. Conveniently LOSE or even DESTROY the submission and thus force you to resubmit it exactly as it was before in hopes that you will remove the incriminating information on a subsequent filing. Internal Revenue Manual 25.25.10 indicates that “frivolous correspondence” should be “destroyed” and not retained. Thus, even IF your return is not frivolous and even if they never tell you why or try to penalize you for a frivolous return, the return may STILL be destroyed:

[https://www.irs.gov/irm/part25/irm\\_25-025-010r](https://www.irs.gov/irm/part25/irm_25-025-010r)

- 6.3. Illegally threaten penalties if you don't redact or resubmit information without the third rail issues as described below:

*Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents*, Form #05.010\*\* (Member Subscriptions)  
<https://sedm.org/product/why-penalties-are-illegal-for-anything-but-government-franchisees-employees-contractors-and-agents-form-05-010/>

7. All the above abusive and obstructive tactics represent a CRIMINAL attempt to:
  - 7.1. Accomplish a criminal FAILURE TO FILE under [26 U.S.C. §7203](#) on their part.
  - 7.2. Tamper with a federal witness in violation of [18 U.S.C. §1512](#) because the form is signed under penalty of perjury and constitutes testimony of a protected witness as such. Any attempt to influence the testimony of a witness or threaten them to change it is a crime.
  - 7.3. Obstruct justice and a criminal investigation into their own illegal behavior in violation of [18 U.S.C. §1510](#). Justice is the right to be LEFT ALONE, and them accepting and processing your return is designed to ensure they subsequently LEAVE YOU ALONE for enforcement purposes because of exculpatory evidence entered in your record by this submission. See:  
<https://sedm.org/Forms/05-MemLaw/WhatIsJustice.pdf>
8. FORM 2, Section 9: Custom 1040-NR Attachment later in section 4 demonstrates that civil administrative penalties, refusal to file the return, and obstruction are ILLEGAL.
9. FORM 2, Section 10: Custom 1040-NR Attachment later in section 4 asks for clarification on how to fix any errors in the submission, and such threats NEVER contain instructions on how to fix errors because there ARE no errors, and the return is NOT frivolous as indicated in section 9.
  - 9.1. It is a requirement of due process of law and of the constitutional requirement for reasonable notice that they can't penalize anyone without at least notifying them what they did wrong so penalties can be avoided. The fact that they won't notify you what you did wrong is an admission that there is nothing wrong with it and that even addressing the accuracy of the filing as is would be a Third Rail Issue that could have dire consequences for them if they allowed to happen large scale. See:  
<https://sedm.org/Forms/08-PolicyDocs/ThirdRailIssues.pdf>
  - 9.2. Attempts to penalize you for a perfectly valid return that they don't identify anything wrong with are therefore intended to prevent financial loss and put roadblocks in the way of the lost revenue that such a refund would produce. For such a case, a refund lawsuit to get your money back may be in order.
10. In the event that you don't get your refund back as a "non-taxpayer", you use the following sample court filing to file suit to get your money back:

*Tax Refund Lawsuit Based on Our 1040-NR Attachment*, Form #09.077  
<https://ftsig.org/tax-refund-lawsuit-based-on-our-1040-nr-attachment-form-09-077/>

## 2.5 RESOURCES FOR FURTHER STUDY

1. *Foreign Tax Status Information Group (FTSIG)*-high level information on the nonresident alien position and how to implement it.  
<https://ftsig.org>
2. *Why you MUST learn to properly file the 1040-NR*, SEDM  
<https://sedm.org/why-you-must-learn-to-properly-file-a-1040-nr/>
3. *Hot Issues: Filing Returns*\*\* (Member Subscriptions)-SEDM. Detailed information on how to file.  
<https://sedm.org/filing-returns/>
4. Where to file:  
*International-Where to File Forms 1040-NR, 1040-PR, and 1040-SS Addresses for Taxpayers and Tax Professionals*, IRS  
<https://www.irs.gov/filing/international-where-to-file-forms-1040-nr-1040-pr-and-1040-ss-addresses-for-taxpayers-and-tax-professionals>
5. Laws:
  - 5.1. 26 U.S.C. §6012: Origin of the requirement to file a tax return  
<https://www.law.cornell.edu/uscode/text/26/6012>
  - 5.2. 26 C.F.R. §1.6012-1(b): Individuals Required to make Returns of Income, nonresident aliens.  
<https://www.law.cornell.edu/cfr/text/26/1.6012-1>
  - 5.3. *How American Nationals Volunteer to Pay Income Tax*, Form #08.024, Section 11: The Fake Liability Statute: IRC 6012 described above  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

- 5.4. Statutes of Limitations on filing and enforcement:
  - 5.4.1. 26 U.S.C. §6501: Limitations on assessment and collection (ASED)
   
<https://www.law.cornell.edu/uscode/text/26/6501>
  - 5.4.2. 26 U.S.C. §6502: Collection after assessment (CSED)
   
<https://www.law.cornell.edu/uscode/text/26/6502>
  - 5.4.3. 26 U.S.C. §6503: Suspension of running of period of limitation.
   
<https://www.law.cornell.edu/uscode/text/26/6503>
6. Past Due Returns
  - 6.1. NOTE: There is NO TIME LIMIT to file a return after IRS has done a Substitute For Return and LTR3219 and collected without a return. You can go back as far as you want to get whatever they involuntarily collected and even get INTEREST on it!
  - 6.2. Filing past due tax returns-IRS
  
<https://www.irs.gov/businesses/small-businesses-self-employed/filing-past-due-tax-returns>
  - 6.3. IRS has options to help taxpayers who missed the filing deadline
  
<https://www.irs.gov/newsroom/irs-has-options-to-help-taxpayers-who-missed-the-filing-deadline>
  - 6.4. If taxpayers missed the deadline to file a federal tax return, the IRS can help
  
<https://www.irs.gov/newsroom/if-taxpayers-missed-the-deadline-to-file-a-federal-tax-return-the-irs-can-help>
7. Legal Requirement to File:
  - 7.1. Legal Requirement to File Federal Income Tax Returns, Form #05.009\*\* (Member Subscriptions)
   
<https://sedm.org/product/legal-requirement-to-file-federal-income-tax-returns-form-05-009/>
  - 7.2. Why I Am Not Legally Liable to File Affidavit, Form #07.103\*\* (Member Subscriptions)
   
<https://sedm.org/product/why-i-am-not-legally-liable-to-file-affidavit-form-07-103/>
8. IRS Forms:
  - 8.1. Prior Year Products, IRS-download any IRS form for a year other than the current tax year.
   
<https://apps.irs.gov/app/picklist/list/priorFormPublication.html>
  - 8.2. 1040-NR: U.S. Nonresident Alien Income Tax Return (26 U.S.C. §871(b))
   
<https://www.irs.gov/pub/irs-pdf/f1040-NR.pdf>
  - 8.3. 1040-NR Instructions
   
<https://www.irs.gov/pub/irs-pdf/i1040-NR.pdf>
  - 8.4. Schedule OI: Other Information
   
<https://www.irs.gov/pub/irs-pdf/f1040-NRo.pdf>
  - 8.5. Schedule NEC: Tax on Income Not Effectively Connected With a U.S. Trade or Business (26 U.S.C. §871(a))
   
<https://www.irs.gov/pub/irs-pdf/f1040-NRn.pdf>
  - 8.6. Schedule 1: Additional Income and Adjustments to Income (1040)
   
<https://www.irs.gov/pub/irs-pdf/f1040s1.pdf>
  - 8.7. Schedule 2: Additional Taxes (1040)
   
<https://www.irs.gov/pub/irs-pdf/f1040s2.pdf>
  - 8.8. Schedule 3: Additional Credits and Payments (1040)
   
<https://www.irs.gov/pub/irs-pdf/f1040s3.pdf>
  - 8.9. Schedule A: Itemized Deductions (1040-NR)
   
<https://www.irs.gov/pub/irs-pdf/f1040-NRa.pdf>
  - 8.10. IRS Form 8275 -use this form to disclose items or positions that are not otherwise adequately disclosed on a tax return to avoid penalties. This is a “taxpayer” form but this filing is for nontaxpayers.
   
<https://www.irs.gov/forms-pubs/about-form-8275>
9. IRS Publications
  - 9.1. IRS Publication 519: U.S. Tax Guide for Aliens-Nonresident aliens who are also aliens are described here. It also has instructions for how U.S. nationals should fill out the Schedule OI, even though they are not aliens.
   
<https://www.irs.gov/publications/p519>
  - 9.2. IRS Publication 525: Taxable and Nontaxable Income
  
<https://www.irs.gov/publications/p525>
10. Frivolous positions: Arguments the IRS will try to penalize you for:
  - 10.1. IRS Notice 2010-33
   
<https://sedm.org/SampleLetters/Federal/n-10-33.pdf>
  - 10.2. IRS Rev. Rule 2006-18: Not an "employee"
   
[https://www.irs.gov/irb/2006-15\\_IRB#RR-2006-18](https://www.irs.gov/irb/2006-15_IRB#RR-2006-18)
  - 10.3. IRS Rev. Rule 2007-22
   
<https://sedm.org/SampleLetters/Federal/rr-07-22.pdf>
  - 10.4. IRS Notice 2007-30

- <https://sedm.org/SampleLetters/Federal/n-07-30.pdf>
- 10.5. IRS Notice 2008-14  
<https://sedm.org/SampleLetters/Federal/n-08-14.pdf>
11. Filing as a nonresident alien
- 11.1. *How to File Returns*, Form #09.074\*\* (Member Subscriptions)  
<https://sedm.org/product/filing-returns-form-09-074/>
- 11.2. *Procedure to File Tax Returns*, Form #09.075\*\* (Member Subscriptions)  
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
- 11.3. *Gross Income Worksheet-Nonresident Alien*, Form #09.080\*\* (Member Subscriptions)  
<https://sedm.org/product/gross-income-worksheet-nonresident-alien-form-09-080/>
- 11.4. *Substitute for Federal Form 1040-NR*, Form #07.023. The “Instructions to the Recipient” at the beginning shows an alternative method to submitting standard IRS forms, which is to submit a SUBSTITUTE form that contains all the necessary language to defend your status and avoid perjury.  
<http://sedm.org/Forms/FormIndex.htm>
12. Return Processing and criteria for “frivolous correspondence”:
- 12.1. You can check the status of your refund without an IRS account at the link below. You will need the TIN or SSN, filing status, and exact refund amount to get the information asked for:  

<i>Where’s My Refund?</i> , IRS <a href="https://www.irs.gov/wheres-my-refund">https://www.irs.gov/wheres-my-refund</a>
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- 12.2. Internal Revenue Manual (IRM), Part 3: Submission Processing, Section 3.21: International Returns and Document Analysis  
<https://www.irs.gov/irm/part3>
- 12.3. Internal Revenue Manual 25.25.10 deals with the Frivolous Return Program. Avoid the pitfalls listed there so they don’t reject your return.  
[https://www.irs.gov/irm/part25/irm\\_25-025-010r](https://www.irs.gov/irm/part25/irm_25-025-010r)
- 12.4. Internal Revenue Manual 25.25.10.2 Identification of Frivolous Submissions describes the criteria for determining if a return is frivolous.  
[https://www.irs.gov/irm/part25/irm\\_25-025-010r#idm140209104159344](https://www.irs.gov/irm/part25/irm_25-025-010r#idm140209104159344)
- 12.5. Internal Revenue Manual Exhibit 25.25.10-1 Frivolous Arguments lists all frivolous arguments  
[https://www.irs.gov/irm/part25/irm\\_25-025-010r#idm140209073480656](https://www.irs.gov/irm/part25/irm_25-025-010r#idm140209073480656)
13. Nonresident alien position:
- 13.1. *Nonresident Alien Position Course*, Form #12.045  
<https://sedm.org/LibertyU/NRA.pdf>
- 13.2. *Proof that American Nationals are Nonresident Aliens*, Form #09.081  
<https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf>
- 13.3. *Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals*, Form #08.031- use this if you get pushback from filing the 1040-NR instead of the 1040.  
<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>
- 13.4. *Property View of Income Taxation*, Form #12.046-describes the simplified approach documented in section 14 of this form.  
<https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>
- 13.5. *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-an-american-national-as-a-nonresident-alien-to-elect-to-be-a-u-s-person-if-they-are-not-married-to-one/>
14. Taxation generally:
- 14.1. *How American Nationals Volunteer to Pay Income Tax*, Form #08.024-how you volunteered.  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
- 14.2. *The Truth About “Effectively Connecting”*, Form #05.056-EXTREMELY important!  
<https://sedm.org/Forms/05-MemLaw/EffectivelyConnected.pdf>
- 14.3. *Avoiding Traps in Government Forms Course*, Form #12.023-how to avoid surrendering your rights through sophistry with language on government forms by the IRS. IMPORTANT!  
<https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>
- 14.4. *Why It’s a Crime for an American National to File a 1040 Income Tax Return*, Form #08.021-Why it’s a crime to volunteer if you aren’t domiciled on federal territory or exercising a lawfully created office there.  
<https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf>
- 14.5. *Flawed Tax Arguments to Avoid*, Form #08.004-arguments to avoid on a tax return.  
<https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>

15. Social Security:

- 15.1. *Getting a Refund of Social Security and Medicare Taxes*, SEDM  
<https://sedm.org/getting-a-refund-of-social-security-and-medicare-taxes/>
- 15.2. *Office Of Earnings & International Operations*, SSA  
<https://www.ssa.gov/foreign/>
- 15.3. *Social Security Payments Abroad Screening Tool*, SSA  
[https://www.ssa.gov/international/payments\\_outsideUS.html](https://www.ssa.gov/international/payments_outsideUS.html)
- 15.4. *SSA-7162: Report to the United States Social Security Administration*-allows Americans OUTSIDE the statutory geographical “United States” to change their citizenship using block 3.  
<https://ec.usembassy.gov/wp-content/uploads/sites/38/SSA-7162.pdf>
- 15.5. *Social Security Benefits U.S. Citizens Outside the United States*, Social Security Blog  
<https://blog.ssa.gov/social-security-benefits-u-s-citizens-outside-the-united-states/>
- 15.6. *How Long Can You Live Outside the US Before Losing Social Security?*, Family Guardian Fellowship  
<https://famguardian.org/how-long-can-you-live-outside-the-us-before-losing-social-security/>
- 15.7. *Social Security POMS Manual, GN 00303.120 Who Is a U.S. Citizen*  
<http://secure.ssa.gov/poms.nsf/lnx/0200303120>

### **3 FORM 1: SHORT CUSTOM 1040-NR Attachment**

This is a custom mandatory attachment to the 1040-NR form for “nontaxpayers” to explain their position. We do not use the standard IRS Form 8275 Disclosure Statement because the instructions for the form say it is:

1. A “taxpayer” form and this filing is for a “nontaxpayer”.
2. Used when a position isn’t clearly supported by existing authority but also doesn’t directly contradict Treasury regulations.
3. Used to avoid penalties under 26 U.S.C. §6662. Such penalties only pertain to statutory “taxpayers”. Those who are not “person” under 26 U.S.C. §6671(b) by virtue of no involvement with privileged activities cannot be subject to penalties.

Therefore, filing the 8275 might cause an involuntary election to civil “taxpayer” status, which is a bad idea. Below are the instructions for the form 8275:

About Form 8275, IRS  
<https://www.irs.gov/forms-pubs/about-form-8275>

This attachment clarifies items listed on the return to prevent penalties for questionable amounts. It incorporates by reference the CUSTOM 1040-NR ATTACHMENT (Long, FORM 2) later in Section 5 in the event that litigation is needed to secure the refund of unlawfully withheld monies. The language incorporated which does this in Part IV Explanations is:

*2. MANDATORY ATTACHMENT*

*The following form in its entirety is incorporated by reference into its entirety in the event that the refund claimed is not given, the submission is penalized, or litigation over this submission ensues: 1040-NR Attachment, Form #09.077; <https://sedm.org/Forms/09-Pros/1040-NR-Attachment.pdf>*

This forces IRS to PROVE A NEGATIVE, which is that your earnings are NOT excluded. That's an IMPOSSIBLE burden of proof. IRS Agents are not fact witnesses so they can't even BEGIN to satisfy that burden of proof. This attachment implements the idea of “exclusions” for “nontaxpayers”. More details on this subject at:

Excluded Earnings and People, Form #14.019  
<https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf>

This form is derived from:

Attachment to 1040NR Return for U.S. national filing as a “Nontaxpayer” and Private Party, FTSIG  
<https://ftsig.org/attachment-to-1040nr-return-for-us-national-filing-as-a-nontaxpayer/>

**VERIFIED MANDATORY DISCLOSURE STATEMENT FOR ATTACHED 1040-NR TAX RETURN PURSUANT TO 26 C.F.R. 1.6012-1(b)(1)(i)(c)**

**1. INTRODUCTION:**

Mailing Address: \_\_\_\_\_ (NOT a domicile or residence)

Identifying Number: \_\_\_\_\_ (Privately issued and owned/licensed number but matching a public SSN)

**2. NATURE AND AMOUNT OF EXCLUSION**

This statement of gross income exclusion(s) is provided pursuant to 26 C.F.R. §1.6012-1(b)(1)(i)(c). The following items of gross income are excluded from the Form 1040NR to which this statement applies:

<i>Information Return</i>	<i>Payer's EIN</i>	<i>Private/ Foreign Earnings</i>	<i>Unauthorized Amount sent to you</i>	<i>Nature of Exclusion</i>
				Amount incorrectly reported is not derived from activity embraced by 26 U.S.C. §872(a)(2) and therefore excluded. This information return is attached.
				Amount incorrectly reported is not derived from activity embraced by 26 U.S.C. §872(a)(2) and therefore excluded. This information return is attached.

**3. AUTHORITY FOR EXCLUSION:**

This statement is made pursuant to 26 C.F.R. §1.6012-1(b)(1)(i)(c), which states in relevant part:

*[I]f the nonresident alien individual has no gross income for the taxable year, **he is not required to complete the return schedules but must attach a statement to the return indicating the nature of any exclusions claimed and the amount of such exclusions to the extent such amounts are readily determinable.***

*[26 C.F.R. §1.6012-1(b)(1)(i)(c) (emphasis added).]*

**4. STATUS CLASSES OF PAYMENT RECIPIENT:**

**4.1 Civil Status:** Recipient is a “nonresident alien” pursuant to 26 U.S.C. §7701(b)(1)(B). The term “nonresident alien,” when applied to a natural person, embraces two political status subclasses:

- 4.1.1 Foreign nationals (aliens); and
- 4.1.2 U.S. nationals

**4.2 Political Status:** Recipient is a U.S. national pursuant to 8 U.S.C. §1101(a)(22) and 22 C.F.R. §51.1. Recipient is physically present upon a situs protected by the United States Constitution (*i.e.*, neither a “citizen” abroad, nor upon a territory, nor a non-citizen national of a territory or possession).

**5. GROSS INCOME:**

**5.1 Gross Income and its Classes**

Gross Income

*In the case of a nonresident alien individual, except where the context clearly indicates otherwise, gross income includes only—*

*(1) gross income which is derived from sources within the United States and which is not effectively connected with the conduct of a trade or business within the United States, and*

*(2) gross income which is effectively connected with the conduct of a trade or business within the United States.*

*[26 U.S.C. §872(a)]*

**5.2 Taxation of Each Gross Income Class**

5.2.1. Gross income under 26 U.S.C. §872(a)(1) is taxed pursuant to 26 U.S.C. §871(a) upon privileged **Aliens in receipt of FDAP income. (emphasis added).**

5.2.2. Gross income under 26 U.S.C. §872(a)(2) above is taxed **to aliens and U.S. nationals alike** pursuant to 26 U.S.C. §871(b) **when effectively connected with the conduct of a “trade or business within the United States”** pursuant to 26 U.S.C. §864(c) (**emphasis added**).

**6. CHOICE OF LAW AND TERMS OF COMMERCIAL USE OF IDENTIFYING INFORMATION:**

Pursuant to the First Amendment and the Religious Freedom Restoration Act, 42 U.S.C., Chapter 21B, no benefit or privilege of any domestic civil statutory status, definition, or remedy “created or organized” by any government under 26 U.S.C. §7701(a)(4) or otherwise may be inferred or lawfully enforced against me in the context of my interactions with you or any other government. Exclusions claimed herein are not privileges but statutory and regulatory recognition of private rights under principles of equity and common law pursuant to the Tucker Act, 28 U.S.C. §1491(a)(1). 26 C.F.R. §1.6012-1(b)(1)(i)(c) comes closest to my scenario but doesn’t fit because I am neither a privileged alien “individual” (26 C.F.R. 1.1441-1(c)(3)) nor “exempt” nor lawfully engaged in a privileged “trade or business” (public office), but rather EXCLUDED. My scenario isn’t in the statutes or regulations because Congress has no authority over those who are non-privileged. This submission as a non-privileged U.S. national does not constitute a “nonresident alien individual” election under 26 U.S.C. §873(b)(3), 26 U.S.C. §864(b), or 26 U.S.C. §6671(b) so I am not subject to penalties. The income tax is an indirect excise/privilege tax and all such taxes are avoidable by avoiding the privilege. If I can’t avoid the privilege (“trade or business”), they functionally become unconstitutional direct taxes upon gross receipts and private property. Amounts reported and received by the United States, as indicated in this filing, have been nonconsensually taken and falsely characterized as “tax” and “withholding” by the payer and are claimed for refund. All rights reserved. In the event of a legal dispute over the equitable refund claimed herein, the entire contents of <https://ftsig.org> is incorporated by reference into my administrative record for all past, present, and future filings and correspondence. All disclosures or commercially beneficial uses of my identifying information are unauthorized beyond this direct interaction.

**7. JURAT:**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements (including this one), and to the best of my knowledge and belief, they are true, correct, and complete.

Signature: \_\_\_\_\_

Executed on: \_\_\_\_\_

**NOTARY PUBLIC’S JURAT**

Subscribed and sworn to (or affirmed) before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by

\_\_\_\_\_, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me

WITNESS my hand and official seal.

\_\_\_\_\_  
SEAL

Notary Public

My Commission Expires On:

## 4 **FORM 2: LONG CUSTOM 1040-NR Attachment**

This is a custom attachment to the 1040-NR that is longer and which more fully explains the reasons behind everything on the 1040-NR form. This version is incorporated by reference into the SHORT CUSTOM 1040-NR ATTACHMENT with the following language:

### *2. MANDATORY ATTACHMENT*

*The following form in its entirety is incorporated by reference into its entirety in the event that the refund claimed is not given, the submission is penalized, or litigation over this submission ensues: 1040-NR Attachment, Form #09.077; <https://sedm.org/Forms/09-Procs/1040-NR-Attachment.pdf>*

It is incorporated in the event litigation is required to secure the refund. This form is also useful for educational purposes so that the theory behind the filing is better understood by our members. This is best suited if:

1. A lot of money is involved, or you are wealthy. OR
2. You aren't worried about delays by the IRS in processing the submission because of increased complexity or illegally assess frivolous return penalties under [26 U.S.C. §6702](#). OR
3. You are a high profile political or industry person. OR
4. You are being targeted for criminal tax prosecution or have in the past and you want a reliance defense.

# VERIFIED MANDATORY DISCLOSURE STATEMENT FOR ATTACHED 1040-NR TAX RETURN PURSUANT TO 26 C.F.R. 1.6012-1(b)(1)(i)(c)

## 1. NAME OF SUBMITTER

## 2. PURPOSE FOR SUBMITTING THIS RETURN AND ATTACHMENTS (IF ANY)

This Mandatory Disclosure Statement explains entries on the attached 1040-NR return in conformance with [26 C.F.R. §1.6012-1\(b\)](#). I have taken great care to make this attachment as short as possible so that I don't delay or impede the important and complex job you do to lawfully fund the government. Thank you for your patience and understanding.

The main purpose of why I am submitting this return is to:

1. Claim unlawfully withheld earnings be returned to me pursuant to the Simplified Procedures mentioned in the 1040-NR instructions. Unlawfully converted from PRIVATE to PUBLIC without my consent.
2. Rebut any information returns connected to my name that I am UNAWARE of submitted by third parties mentioned in section 5.
3. Permanently correct filing status for the office/tax status from this point on pursuant to [26 C.F.R. §301.6109-1\(g\)\(1\)\(i\)](#) and report that Social Security participation is illegal, and your records need to be corrected and any connection to SSA trust be removed.
4. Estop further collection activity for covered period. Failure to timely respond as requested within \_\_\_\_ (10 if empty) days shall constitute a waiver of all future rights to collect for this year, agreement with entire submission, and a stipulation under [Federal Rule of Civil Procedure 29](#) to admit this submission as evidence in all future litigation regarding this submission.
5. Exercise my right of absolute ownership over myself and my exclusively PRIVATE property and my right to LEGALLY AND POLITICALLY DISASSOCIATE by defining all terms in all communications between us in the past, present, and future which might adversely affect the exercise of that absolute ownership and to exclude all statutory definitions. The ability to write definitions affecting property ownership REQUIRES an ownership interest in said property. Your burden of proof before your legal definitions or CIVIL laws can lawfully apply is that I consensually donated any part of that ownership to you as described in section 11 later. Otherwise, you are STEALING by exceeding your delegated authority under [Article 4, Section 3, Clause 2](#) and [5 U.S.C. §301](#). Nothing described in any communication with, to, our about me or my property is created or organized or protected under any of your statutes (per [26 U.S.C. §7701\(a\)\(4\)](#)) and therefore is entirely FOREIGN, PRIVATE, and protected only by the constitution, equity, and the common law and not the CIVIL STATUTORY law as described in [Choice of Law](#), Form #01.010; <https://sedm.org/Litigation/01-General/ChoiceOfLaw.pdf>.

The following are attached (initial all that apply):

- Pay stub documenting withholding form payor (if a refund of withheld earnings is requested)
- [W-8SUB \(https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf\)](#)
- Other: \_\_\_\_\_

## 3. NAME AND ADDRESS CLARIFICATION

1. All questions in this section are unanswered and lined out, including those relating to virtual currency. This is because the submitter is not engaged in statutory "trade or business" activities for any of the subject matters covered, which are entirely private and constitutionally protected. There is therefore NO DUTY to give an account of such PUBLIC (trade or business) funds VOLUNTARILY effectively connected to said activities under [26 U.S.C. §162](#) by listing them on the 1040-NR form and taking deductions. Private ownership implies the right to exclude giving information about such things and exclude the government from benefitting from such things. Any third-party reports connecting such activities to a "trade or business" (public office) are hereby declared FALSE and FRAUDULENT and are a product of duress.
2. My address information associated with the MANDATORILY attached 1040-NR is the following. Note that this information DOES NOT constitute a legal "domicile" or "residence" address within the context of any government law.

Mailing Address: \_\_\_\_\_

City, town or post office, state, and Zip: \_\_\_\_\_

## 4. IDENTIFYING NUMBER INFORMATION

1. Pursuant to [26 C.F.R. §301.6109-1\(b\)](#), identifying numbers are only required in the case of nonresident aliens for those engaged in the "trade or business" excise taxable franchise, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office".
2. Named party was not engaged in the "trade or business" franchise during this tax year and therefore, is not required to supply an identifying number. I.R.M. 25.25.10.8.5 says a return submitted without an identify number is a "confused filing" that will be REJECTED, even if the regulations say I don't have to provide it. [42 U.S.C. §408\(a\)\(8\)](#) also makes it a misdemeanor to compel the use of an SSN when one is not required, which what you are doing by rejecting a return without an identifying number when I don't need one.
3. Providing a number with this filing does not constitute a voluntary "election" to be treated AS IF the submitter is lawfully engaged in a "trade or business" franchise per [26 C.F.R. §301.6109-1\(b\)](#). It is beyond the authority to even make such an election as a private party.
4. The number supplied therefore is a privately created, owned, and issued number that has the same numeric value as a STATUTORY Social Security Number but derives from a different definition, context, Creator, and Owner, which is me instead of you. Statutory SSNs are created and owned by the national government per [20 C.F.R. §422.103\(d\)](#). Privately issued and created numbers such as the "Identifying number" on the attached 1040-NR are property of their Creator, which is me and not you. One proof of this fact is that your own government employees continually call it my number, as if to confirm that it is my property and not the government's. The Creator of a thing is always the owner, just as the U.S. Supreme Court held in [U.S. v. Babcock, 250 U.S. 328 \(1919\)](#) ("(1) the United States, when it Creates rights... against itself, is under no obligation to provide a remedy" and "(2) where a statute creates a right and provides a special remedy, that remedy is exclusive"). Under principles of equal treatment, this document similarly CREATES a right against the PRIVATE Trust (res) and therefore similarly CONSTRAINS that right so it can't be abused to injure, control, or oppress me or my PRIVATE property in violation of the constitution and your oath of office which was created EXCLUSIVELY to PROTECT that private property.
5. The definition of "identifying number" on all submitted forms therefore is:  
"A privately issued license (franchise mark) to the government, as property, to not use any information about the Submitter for a commercial purpose or enforcement purpose that will benefit anyone but me, the Submitter, and whose use is governed by the following agreement: <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>".
6. Me and the biblical trust indenture I operate under are not authorized or legally allowed to participate in Social Security or seek any benefit, privilege, or property from any government. Thus, a number that might have been unlawfully issued cannot be associated with the obligations of those who participate lawfully or have a lawful STATUTORY Social Security Number. See:  
[Why You Aren't Eligible for Social Security](#); <https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>

## 5. Blocks 1 to 15: INCOME EFFECTIVELY CONNECTED WITH U.S. TRADE/BUSINESS

1. See definition of "effectively connected" later in section 11.
2. This section contains earnings described in [26 U.S.C. §871\(b\)](#) from "sources within the United States" and is limited to earnings voluntarily associated with the "trade or business" excise taxable franchise defined as "the functions of a public office" in [26 U.S.C. §7701\(a\)\(26\)](#). Everything listed in this section is subject to "trade or business" deductions under [26 U.S.C. §162](#). "United States" in this context means the government as a corporation, and not a geography. [26 C.F.R. §1.871-2\(f\)](#) indicates that I am the only one who can "effectively connect" earnings in this section ("by that individual"). Thus, you have no authority to add ANYTHING to this section that I myself did not add, and certainly no type of "income".
3. Values listed in this section are all zero, because:
  - 3.1. The 1040-NR Instructions relating to Block 1a (wages) state: "Don't include any income on line 1a Form 1040-NR that isn't treated as effectively connected". Thus, I can't include any earnings from labor that I don't consent to donate to a public use in order to procure the "benefit" of "deductions" under [26 U.S.C. §162](#) in connection with a "trade or business".
  - 3.2. There is no place on the Schedule NEC to enter earnings from my personal labor, thus recognizing that I can only put it on a tax return if I donate it to a public use by "effectively connecting" it.
  - 3.3. Submitter does not consent and has no delegated authority or lawful authority to consent to "effectively connect" his/her earnings or him/her self to a statutory "trade or business" or public office either by entering it on the 1040-NR form or associating it with a statutory SSN/TIN franchise mark. He/she as the absolute owner of both is the only one authorized by law to do so as required by [26 C.F.R. §1.872-2\(f\)](#) and as required by the Bill of Rights protecting all his/her private property.
  - 3.4. Earnings are therefore expressly excluded from "gross income" under [26 C.F.R. §1.871-7\(a\)\(4\)](#) in this section. It would constitute fraud and possibly a violation of [18 U.S.C. §912](#) for me to claim otherwise, as proven by: [The Trade or Business Scam](#), <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>.
  - 3.5. I rely on the fact that as a non-privileged American National, no one but me can "effectively connect" my earnings to a "trade or business" and I DO NOT consent to do so per the following incorporated by reference: [The Truth About "Effectively Connecting"](#), Form #05.056; <https://sedm.org/Forms/05-MemLaw/EffectivelyConnected.pdf>.
4. Any amounts in this section connected with my personal labor are not listed, such as W-2 earnings, because:
  - 4.1. Earnings from labor are expressly excluded from "wages" under [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) in the case of income tax and [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) in the case of Social Security because services were performed outside the statutory geographical "United States" under [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#) and outside the U.S. government (fictional "U.S. Inc. federal corporation").
  - 4.2 Human labor is property under the protections of the Fifth Amendment Takings Clause. I am filing as a HUMAN BEING protected by the Fifth and Thirteenth Amendment who has not surrendered constitutional protections in exchange for public privileges under the Constitutional Avoidance Doctrine or the Public Rights Doctrine. As the absolute owner of myself, I have the right to exclude any and all others from using or benefiting from the use of my body as private property. Thus, my labor is "EXCLUDED by law" from "gross income" under [26 C.F.R. §1.61-2\(a\)\(1\)](#) by law I CREATED and not YOURS in connection with exercising my right of absolute ownership.
  - 4.3. There is not now and never has been a statutory definition of "gross income" under [26 U.S.C. §61](#) or elsewhere that I have been able to locate which EXPRESSLY includes my private, constitutionally protected human labor that I have not converted to public ownership through some kind of voluntary express election, such as calling my earnings "wages" in [26 U.S.C. §3402\(p\)](#) or electing any public status such as "U.S. person" under [26 U.S.C. §7701\(a\)\(30\)](#), "taxpayer" under [26 U.S.C. §7701\(a\)\(14\)](#), "employee" under [26 U.S.C. §3401\(c\)](#), or "citizen or resident of the United States" in [26 C.F.R. §1.1-1\(a\)](#). I consent to NOTHING and reject all privileges and benefits connected with these civil statuses and thus retain constitutional protections. Forcing these public civil statuses and the obligations associated with them upon me is an act of criminal identity theft ([18 U.S.C. §912](#)), involuntary servitude (Thirteenth Amendment), human trafficking, and a violation of the Fifth Amendment Takings Clause.
  - 4.4. The Recipient therefore has the burden of proving consent to a public civil status that comes with the civil obligations you want to enforce. That burden of proof BEGINS by producing evidence of a EXPRESS voluntary change in the tax status of myself or my property and by reading and rebutting, line by line, the following document under PENALTY OF PERJURY with your full legal birthname as required by [26 U.S.C. §6065](#): [Proof that Involuntary Income Taxes on Your Labor are Slavery](#), Form #05.055; <https://sedm.org/Forms/05-MemLaw/ProofIncomeTaxLaborSlavery.pdf>.
  - 4.5. By filing this non-statutory tax return, I am shifting the burden of proof to you and away from me pursuant to [26 U.S.C. §6201\(d\)](#) and [26 U.S.C. §7491](#). Any attempt to PRESUME my earnings from my own labor are "gross income" or "income in a constitutional sense (16<sup>th</sup> Amendment profit)" rather than supplying court admissible evidence to disprove is a violation of due process and THEFT by presumption on your part.
5. Any information returns in your possession which might create the appearance that earnings in this section are non-zero are FALSE because:
  - 5.1. The information returns relate ONLY to whether the FILER of the information return is engaged in a "trade or business" (public office) but DO NOT purport to say ANYTHING about whether the TARGET of the information return (me) is ALSO so engaged.
  - 5.2. Third parties cannot unilaterally "elect" the Submitter into public office involuntarily by filing false information returns either, since that would be illegal peonage, human trafficking, and slavery in violation of the [Thirteenth Amendment](#) and [18 U.S.C. §912](#).
  - 5.3. Submitter certifies that neither they nor the non-governmental filer of information returns were consensually or lawfully engaged in the voluntary statutory "trade or business"/public office excise taxable franchise as required by [26 U.S.C. §6041\(a\)](#) and cannot unilaterally "elect" themselves into office by filling out any tax form as someone who doesn't consent and has no delegated authority to consent to do so.
  - 5.4. The withholding agent, business, or human being who filed the information return was provided with the following W-8 proving no reporting was permitted by law and willfully disregarded and possibly even threatened me for submitting it (duress): <https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>.
  - 5.5. The information returns were submitted out of error by third parties because the person filing them pursuant to [26 U.S.C. §6041](#) is NOT within the "United States" as a legal fiction nor within the "United States" as geographically defined so the earnings are not a "U.S. source" either.
  - 5.6. All information returns constitute "lay legal conclusions" that are inadmissible as evidence of the existence of "trade or business"/public office activity or constitutional "income" from a "source within the United States". [Christiansen v. National Savings and Trust Co., 683 F.2d. 520, 529 \(D.C. Cir. 1982\)](#).
6. Blocks 12-13: Deductions
  - 6.1. Privileged deductions found in this section may only be taken in connection with a statutory "trade or business" pursuant to [26 U.S.C. §162](#).
  - 6.2. Submitter is NOT consensually engaged in the statutory "trade or business"/public office franchise in [26 U.S.C. §7701\(a\)\(26\)](#) and therefore is ineligible for any deductions in this section. Therefore, values in this section are all zero and it would constitute fraud for me to claim otherwise.

- 6.3. As a practical matter, I don't need deductions anyway if my earnings are from PRIVATE labor that is not within the definition of "gross income" and the rest of my earnings are expressly excluded by law.
7. Public positions, offices, or statutory statuses are government property, and there is no doubt that their government Creator and Owner has jurisdiction over them wherever they are **LAWFULLY** (per [4 U.S.C. §72](#)) exercised under Constitution [Article 4, Section 3, Clause 2](#). It is my understanding, however that:
- 7.1. It is a criminal offense in violation of [18 U.S.C. §912](#) to unilaterally "elect" oneself into public offices or a "trade or business" in pursuit of government privileges from a legislatively foreign jurisdiction without a lawful oath or appointment in conformance with Title 5 of the U.S. Code.
- 7.2. One must be lawfully elected or appointed by someone ELSE under Title 5 BEFORE they can pursue benefits or privileges as a public officer subject to federal regulation.
- 7.3. It is a crime to BRIBE the government with taxes or withholdings (as a nontaxpayer and private party) so as to be treated AS IF they are a public officer engaged in the "trade or business" franchise who is therefore eligible for said benefits or privileges. [18 U.S.C. §210](#).
- 7.4. I also deny you the ability to treat me AS IF I am the government "employee" or office (20 C.F.R. is "employees benefits" and is the authority for issuing SSNs). Any identifying numbers provided are not a statutory Social Security number [20 C.F.R. §422.103](#) and instead are replaced with a PRIVATELY created and issued and owned number under my own substitute franchise and license agreement constraining your authority in this instance. See [Injury Defense Franchise and Agreement](#), Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>.
8. Lastly, it would be outside of my biblical delegation of authority order to engage in a statutory "trade or business" franchise as a public officer working for a corporation ([28 U.S.C. §3002\(15\)\(A\)](#)) that has superior or supernatural powers in relation to me (the natural "person") like God does. Government is not my God, and the First Amendment doesn't allow it to become god. "No one can serve two masters; 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]". [Matt. 6:24](#), NKJV.

## 6. Block 23: OTHER TAXES

1. This section contains information relating to [26 U.S.C. §871\(a\)](#) taxes on earnings from the statutory geographical "United States" derived from Schedule NEC. Any amounts listed shall be considered as a grant (reimbursement with legal strings attached) to reimburse you for the administrative cost of processing this return.

## 7. SCHEDULE NEC INFORMATION

1. This section contains earnings described in [26 U.S.C. §871\(a\)](#) that are Not Effectively Connected to the "trade or business" franchise. According to [26 C.F.R. §1.871-1\(b\)](#), this is a tax on PRIVILEGED gross receipts. Thus, it can only apply to either aliens or those waiving constitutional protections by making voluntary elections. Taxes on gross receipts are taxes on capital and not income derived from capital and thus are direct taxes in relation to American nationals such as me standing on land protected by the constitution. They can still apply, however, to privileged foreign persons, who are not protected by the constitution because they are on land not protected by the constitution such as a territory, possession, or abroad or because they are involved in the foreign affairs functions of Congress. Constitutional "income" in the context of American nationals limits itself to ONLY "profit". *Eisner v. Macomber*, 252 U.S. 189, 205-207 (1920). I don't elect to WAIVE the protections of the constitution or its definition of "income" by assigning my private earnings to this privileged category. See: <https://ftsig.org/faq-what-specific-provision-and-status-implements-16a/>
2. Earnings in this section come ONLY from the statutory geographical "United States" as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#) or the U.S. government as a federal corporation dispensing privileges to me. It is not within my authority as a private human to ELECT to EXPAND the statutory geographical "United States" to add states of the Union because that would usurp the legislative powers of Congress and the states and violate the separation of powers. Further, [26 C.F.R. §301.7701\(b\)-2](#) and [26 C.F.R. §301.7701-7](#) both recognize that even the "States" listed in [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110\(d\)](#) are "foreign" with respect to the jurisdiction of the Internal Revenue Code and therefore not within the geographical "United States". [26 C.F.R. §31.3121\(e\)-1](#) and [26 C.F.R. §301.7701\(b\)-1\(c\)\(2\)\(ii\)](#) concur with this by both recognizing constitutional states ("several states" of "states") of the Union as legislatively foreign and outside the jurisdiction of Congress by using the lower case "state" in referring to them.
3. [26 U.S.C. §871\(a\)](#) limits itself only to physical "tangibles" and that "intangibles" are only taxed at the domicile of the owner per [Union Refrigerator Transit Co. v. Kentucky](#), 199 U.S. 194, 205 (1905). Since my domicile is WITHOUT the statutory geographical "United States" and I am not representing an artificial entity domiciled there such as a "person", "individual", or "U.S. person" engaged in a "trade or business", then all intangibles under this section are NOT TAXABLE or reportable to the national government. Thus, earnings from my human labor, stocks, bonds, notes, contracts, and even promissory notes such as fiat currency, are NOT taxable to the national government. See the following for proof: <https://ftsig.org/meta-ai-proof-that-26-u-s-c-871a-earnings-are-profit-only-and-that-labor-are-not-taxable-under-this-statute/>
4. Earnings from any place OTHER than the statutory geographical "United States" or the U.S. government as a federal corporation are purposefully excluded under [26 U.S.C. §872](#), [26 C.F.R. §1.872-2\(f\)](#). They don't need to be exempt, because they are excluded from being listed in the schedule NEC. This means all earnings received from geographical sources outside the STATUTORY, but not CONSTITUTIONAL "United States" and not from the U.S. government as a federal corporation are purposefully not listed in this section. This includes all of my earnings, because I do not do business with the U.S. government as a federal corporation or in the statutory geographical "United States".
5. These types of earnings would normally be reported on [IRS Form 1042s](#), which connects the earning to "gross income" per the form instructions. HOWEVER, the instructions for the form say to report "gross income" not "trade or business" income as required by [26 U.S.C. §6041\(a\)](#) and thus exceed the authority of the statute so the form is ILLEGAL.
6. All nonzero amounts contained in this section shall constitute a grant (reimbursement with legal strings attached) for the purpose of reimbursing the Recipient for the cost of processing this return. I want to avoid ever being a "public charge" upon any government. As a trustee, God commands me to be responsible for all the services and work that I create or demand from others, because if I don't, I'll injure them.
7. Because a grant of my PRIVATE absolutely owned property is involved here, and because I owe you nothing that I didn't grant (with legal strings) for this time period, then I am the only one who can define the terms of our relationship as the Merchant/Seller under [U.C.C. §2-104\(1\)](#). On this subject, the U.S. Supreme Court held: "It is hardly lack of due process for the Government to regulate that which it subsidizes." *Wickard v. Filburn*, 317 U.S. 111 (1942). This requirement goes BOTH ways under the concept of equal protection and equal treatment, so I am doing the subsidizing and regulating in this case. These considerations create the obligations described in [Injury Defense Franchise and Agreement](#); <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>. These obligations merely ensure that you do not use any of my personal information or private property for a commercial purpose that benefits anyone but me and that you leave me alone (justice) and stop trying to steal God's property that I am in stewardship of through deception and words of art.

## 8. SCHEDULE OI

1. The presence test found in [26 U.S.C. §7701\(b\)](#) does NOT pertain to those who are nationals and not aliens, such as the Submitter. The regulation at [26 C.F.R. §301.7701\(b\)-1](#) says it only pertains to "alien individuals", which the Submitter is NOT. Therefore, the Schedule OI

- blocks relating to the presence test are IRRELEVANT and not completed or lined out. Since I am not in a possession, the presence test that includes NATIONALS such as myself found in [26 U.S.C. §937](#) and [26 C.F.R. §1.937-1](#) do NOT apply. States of the Union are NOT possessions of the United States\*\* but sovereign entities protected by the separation of powers doctrine at the heart of the constitution.
2. There is no question that Congress has plenary direct legislative power over privileged aliens because it is a foreign affairs function mentioned in [Article 1, Section 8, Clause 3](#), [5 U.S.C. §553\(a\)\(2\)](#), and [44 U.S.C. §1505\(a\)](#), even within states of the Union, but that power does NOT extend to those who are "nationals" not privileged, which is what the Submitter is.
  3. The geographical definitions found in [26 C.F.R. §301.7701\(b\)-1\(c\)\(2\)\(ii\)](#) are only used for the presence test relating to "alien individuals" and not "nationals" such as the Submitter. They are NOT employed for the purposes of determining geographical sources of income from within or without the geographical "United States".
  4. "Nationals" such as the Submitter, who are born or naturalized in a constitutional but not statutory "State" (see [22 C.F.R. §51.2: Passports issued to nationals only](#)), are also NOT expressly included in the definition of "individual" in [26 C.F.R. §1.1441-1\(c\)\(3\)](#) and are therefore purposefully excluded per the rules of statutory construction and interpretation. They do, however, satisfy the description but not definition of "nonresident alien" found in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) and therefore must file the 1040-NR rather than 1040.

## 9. WARNING NOT TO IMPOSE PENALTIES FOR UNDERSTATEMENT OF INCOME OR FRIVOLOUS RETURN

1. I have carefully examined the content of this entire submission to ensure that it does not violate any frivolous position found in [IRS Rev. Rule 2006-18](#), [IRS Rev. Rule 2007-22](#), [IRS Notice 2007-30](#), [IRS Notice 2008-14](#), and [IRS Notice 2010-33](#). To the best of my knowledge and ability, it does not contain any frivolous position and therefore may not be penalized as a frivolous return. However, the authority of these IRS Notices and Revenue Rules is highly suspect and appears NON-BINDING TO ME because Internal Revenue Manual (IRM) Section 4.10.7.2.7 ([https://www.irs.gov/irm/part4/irm\\_04-010-007](https://www.irs.gov/irm/part4/irm_04-010-007)) indicates that "Publications are nonbinding on the IRS and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position". If they aren't binding on you, they shouldn't be binding on me EITHER under the concept of equal treatment that is the foundation of all just law.
2. Invoking [26 U.S.C. §872](#) to "EXCLUDE" rather than "EXEMPT" earnings from outside the statutory geographical "United States" can never be a frivolous position, but it might falsely APPEAR as one for those who refuse to read the statutory geographical definitions in the Internal Revenue Code and properly apply the rules of statutory construction and interpretation.
3. Pursuant to [26 C.F.R. §1.6662-4\(b\)\(2\)\(ii\)](#), earnings excluded from tax under [26 U.S.C. §872](#) are NOT SUBJECT to ANY understatement penalty. For an explanation of the difference between "EXEMPT" and "EXCLUDED", see [In re Twisteroo Soft Pretzel Bakeries, Inc., 21 B.R. 665, 667 \(Bankr. E.D. Pa. 1982\)](#).
4. Pursuant to [IRS Notice 2010-33](#), item (22) on p. 10, when withheld tax exceeds "taxpayers" income, then a frivolous return is presumed. If I did have withholding that exceed earnings on the return in this case, it is because there was a third party submitting FALSE information returns connecting me to the "trade or business" franchise that I am not lawfully engaged in, or who compelled me to submit the WRONG withholding form, such as a W-4, or who REJECTED the correct withholding form, the W-8 form that I submitted: <https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>.
  - 4.1. Consequently, the purpose of this submission is to REPORT the duress, correct my withholding and reporting status, and demand a return of funds unlawfully withheld based on the WRONG status. It is not frivolous to expect that I am not penalized for pointing out duress, and that my withholding status reflects ONLY what I want to be in fulfillment of the First Amendment and my right to NOT contract or associate with the government. The fact that all information returns filed against me are a product of duress and are false is the reason those information returns are not attached. I don't want false information further propagated, that is in conflict with the reporting requirements found in [26 U.S.C. §6041\(a\)](#). See the following for why all information returns are false: [Correcting Erroneous Information Returns](#); <https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>. Consequently, if I am claiming a refund, I attach my Pay stub instead of a false W-2.
  - 4.2. A form correcting the false W-2's that might have been submitted is at <https://sedm.org/Forms/04-Tax/3-Reporting/FormW-2CC-Cust/FormW-2CC.pdf>.
  - 4.3. A form correcting the false 1099's are found at <https://sedm.org/Forms/04-Tax/3-Reporting/Form1099-CC-Cust/Form1099-CC.pdf>.
5. For the purposes of this submission, the Submitter does not consent to become nor satisfy the definition of "person" found in [26 U.S.C. §6671\(b\)](#) or [26 U.S.C. §7343](#) and may therefore not be civilly penalized or criminally prosecuted in connection with this submission. If the recipient believes otherwise, please provide court admissible proof of claim signed under penalty of perjury (as required by [26 U.S.C. §6065](#)) consistent with the [Rules of Statutory Construction and Interpretation](#) so that I may receive constitutionally required "reasonable notice" that I am expressly included as a target for penalties as a nonresident party. These rules forbid adding things to statutory definitions not expressly stated. See [Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#). Admittedly, I would have to be consensually engaged in the "trade or business" franchise as a lawfully elected or appointed officer or [statutory "employee"](#) on official duty for these penalties to even apply, and I do not satisfy this criteria in the capacity of this submission or any of my earnings during this reporting period. It is my understanding that:
  - 5.1. It is illegal to "elect" myself into a public office unilaterally by filling out any tax form and doing so violates [18 U.S.C. §912](#).
  - 5.2. It is illegal to act or consent to act as a public officer or agent outside the District of Columbia as required by [4 U.S.C. §72](#) without EXPRESS statutory authorization, which I have been unable to locate after years of searching.
  - 5.3. Any attempt BY YOU, the recipient of this correspondence or the attached 1040-NR return, to treat or penalize me AS IF I am a statutory "person" under [26 U.S.C. §6671\(b\)](#) for penalties or [26 U.S.C. §7343](#) is hereby reported IN ADVANCE as an act of criminal identity theft on your part for which the following form shall be incorporated herein by reference. [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). I don't dispute that voluntary fictional franchise statuses made "liable to" tax such as "U.S. persons" ([26 U.S.C. §7701\(a\)\(30\)](#)) are "persons", but I do not claim that voluntary status as a nonresident alien not engaged in a "trade or business" and therefore may not directly be the target of civil enforcement against "person". Only by pursuing the PRIVILEGE of deductions in [26 U.S.C. §873](#), which I do not do here, does the I.R.C. identify "nationals of the United States" as "individuals" and therefore "persons". Thus, pursuit of public privileges results in a civil "person" election and a waiver of sovereign immunity.
6. I do NOT claim that I am exempt or excluded from tax because of my civil status, whether citizen, resident, nonresident alien, taxpayer, person, etc. Instead, I claim that [any civil status](#) mentioned in the Internal Revenue Code to which civil statutory obligations **DIRECTLY** attach must be VOLUNTARY and avoidable, because the [Thirteenth Amendment](#) outlaws involuntary servitude everywhere in the COUNTRY, not just within states of the Union, and because of the First Amendment right of freedom from compelled LEGAL association. International laws also outlaw human trafficking and slavery everywhere in the WORLD. The only civil status to which civil statutory obligations do NOT **DIRECTLY** attach is that of "nonresident alien" not engaged in a "trade or business". As a free man or woman who does not consent to be a slave or a peon (paying off endless mountains of public debt) or a victim of human trafficking, that is the only civil status I can reasonably consent to without violating my duties as God's Full Time Trustee. [1 Cor. 7:23](#). It would be fraud to claim otherwise. See the following for exhaustive proof that civil statutory obligations (and taxation that implements them) are voluntary and avoidable: [Lawfully Avoiding Government Obligations Course](#); <https://sedm.org/LibertyU/AvoidGovernmentObligations.pdf>.
7. **WARNING:** It is criminal witness tampering in violation of [18 U.S.C. §1512](#), willful failure to file in criminal violation of [26 U.S.C. §7203](#), and obstruction of justice (my right to simply be LEFT ALONE by you) in criminal violation of [18 U.S.C. §1510](#) to refuse to file this return, to

conveniently LOSE the return so I have to refile it, or to penalize the return that is filed, or to threaten me the human and constitutional "person" but not statutory "taxpayer" or "person" filer for filing this document. All such criminal activity on your part will be prosecuted to the full extent of the law.

## 10. REQUEST FOR CLARIFICATION OF ANYTHING INACCURATE ON THIS FORM

1. As you can see, I have repeatedly stated that changing anything in this submission would constitute willful fraud. Avoiding fraud certainly can never be identified or penalized as frivolous.
2. In the event that the Recipient of this tax return perceives anything on this submission as being factually or legally incorrect, I demand that this be promptly brought to my attention using correspondence signed under penalty of perjury (as required by [26 U.S.C. §6065](#)) using the legal birthname, physical work address, phone number, and email address of the party noting the error.
3. Any attempt to penalize me or threaten to penalize me under [26 U.S.C. §6702](#) if I don't withdraw this return without explaining what I can do to fix any errors and giving me a chance to fix the errors shall constitute a violation of due process of law and consent on the part of the Recipient to pay ten times the attempted penalty personally out of their own pocket. Constitutional due process requires that you give reasonable notice of what the law expects and what I did wrong before you can penalize me. Further, the only person who can lawfully penalize is the person absolutely owning the property subject to this non-statutory refund claim and I am the absolute owner of the private property in your possession and not a party to any consensual agreements with you that might interfere with the exercise of my control of my private property. Until you RETURN that property as a temporary trustee under conditions only I can impose, the ability to impose such penalties by me is a precondition upon you associated with the continuing use, benefit, and possession of my absolutely owned private property by you. Until you demonstrate with legally admissible evidence that it was consensually converted from PRIVATE to PUBLIC, I remain the absolute owner who can control, regulate, and penalize all others that want to use or benefit from the property. Only I can lawfully convert the civil status of the property from private to public. No third party can without my consent. See: .
4. Upon receipt of correspondence consistent with the above, I promise to promptly correct and resubmit this application, provided that the corrected version shall not be interpreted as a NEW tax return but a REPLACEMENT tax return. This is to avoid multiple penalties for frivolous submissions.
5. Any attempt to violate the protocol documented in this section for correcting and REPLACING this return submission, but not submitting a NEW ONE, shall constitute a NON-RESPONSE to this submission and an admission that it is truthful, accurate, and consistent with prevailing law, and possibly that it is being ignored because it does not accomplish the "revenue objectives" of the recipient which are in violation of the law.
6. If you have proof in your possession that I received a benefit that cost you money to deliver to me during this reporting year, then please submit to me a BILL signed under penalty of perjury (as required by [26 U.S.C. §6065](#)) documenting the cost of those services and I will promptly reimburse you for the full costs.
7. Remember: *"He has a right to criticize [or penalize] who has a heart to help. The rest is CRUELTY, not justice."* William Penn, founder of Pennsylvania.

## 11. DEFINITIONS

No word or term in any communication with, to, or about me or any form or correspondence I, any third party, or you submit in interactions with you or any government may be interpreted in the context of ANY government statute. The SOLE choice of law that applies in our interactions is the constitution, the common law, and equity as dictated by <https://sedm.org/Litigation/01-General/ChoiceOfLaw.pdf>. Any attempt to interpret any word in any communication with to or about me in a statutory context is hereby stipulated by all parties concerned as a "purposeful availment" under the Minimum Contacts Doctrine of the U.S. Supreme Court in [International Shoe Co. v. Washington, 326 U.S. 310 \(1945\)](#) and the [Foreign Sovereign Immunities Act, 28 U.S.C. chapter 97](#) which results in a waiver of official, judicial, and sovereign immunity and an agreement to obey the franchise agreement protecting me from such THEFT and ABUSE. <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

Instead, ONLY definitions I supply here or the mandatory attachments listed later in Section 13 may be used. This is done so that nothing I submit may constitute an acceptance of any government offer under the U.C.C. and because no government property is involved that might give rise to the ability to define anything that adversely affects my rights or property as the absolute owner of both. All rights reserved. I am the only merchant in this relationship under [U.C.C. §2-104](#)(1) and you are the only Buyer under [U.C.C. §2-103](#)(1)(a).

Your irresponsible approach to "customer service" and communication have forced me to define EVERYTHING in the context of our interactions, because your own publications (See [I.R.M. 4.10.7.2.7](#)) and the courts have held that no one should trust anything the government says or writes or prints (see [Legal Deception, Propaganda, and Fraud](#) below for proof). Thus, I am FORCED to define all the words in our interactions in an actionable, court-admissible manner so that they are not abused or misinterpreted to injure me or needlessly benefit you based on unconstitutional presumptions. By defining all words on this and all government forms I may submit (including the attached 1040-NR), in the context of all communications, I then become the Creator and therefore the owner of these terms so that I can regulate, limit, and control their commercial use by you and limit any benefit or property interest you can derive from all affected property. An act of DEFINING words is an act of CREATION and an exercise of OWNERSHIP of property affected by the definition. [26 U.S.C. §7701](#)(a)(4) recognizes everything you legislatively "create or organize" as "domestic" and therefore is OWNED by you. I won't touch, use, or benefit from ANYTHING you own or control and prefer to remain "foreign" by doing so. Using your property and privileges (public property granted with conditions) means literal SLAVERY that assimilates me into your corporation as a slave, peon, and vassal. Definitions, in fact, are how rights are legislatively created. See [U.S. v. Babcock, 250 U.S. 328 \(1919\)](#). As the absolute owner of myself and all my property, I therefore have the EQUAL right to dictate all definitions that might adversely impact or affect me or my property as an exercise of my right to control and exclude. This is exactly what you do to the legally ignorant and innocent by abusing words of art that you created and defined in order to deceive and enslave them.

For the purposes of this tax return:

1. "United States" in its statutory geographical sense is defined as the District of Columbia and "the States" in [26 U.S.C. §7701](#)(a)(9) and (a)(10) and [4 U.S.C. §110](#)(d). It includes all land under the exclusive jurisdiction of Congress.
2. The terms "the States" and "State" in their geographical sense are defined in [4 U.S.C. §110](#)(d) to include any territory or possession of the United States and therefore purposefully EXCLUDE the 50 states of the Union as confirmed by [26 C.F.R. §301.7701\(b\)-2](#)(b) and [26 C.F.R. §301.7701-7](#)(c)(3).
3. "In the United States" or "within the United States" means: Activities of officers and agents WITHIN the United States federal corporation ([28 U.S.C. §3002](#)(15)(A)) as a legal fiction for [26 U.S.C. §871](#)(b) and their earnings. The U.S. Supreme Court declared that the tax is nongeographical. See: <https://ftsig.org/proof-of-facts-internal-within-irs-name-means-inside-the-government-and-taxpayers-work-for-the-treasury/>.
4. "Trade or business" is defined in [26 U.S.C. §7701](#)(a)(26) as "the functions of a public office". Excludes all PRIVATE property, PRIVATE persons, and PRIVATE activity protected by the Bill of Rights, the common law, and the criminal law.
5. "Effectively connected" means otherwise private property CONSENSUALLY donated by its original owner to a public use, a public purpose, or a public office within the national and not state government, and thus connected to the statutory "trade or business" defined in [26 U.S.C. §7701](#)(a)(26) as "the functions of a public office". None of God's entirely private property under my stewardship falls into this category. All of

Gods' property is absolutely owned private property protected by the constitution and defined as a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#) and the First Amendment separation of church and state. Ownership of "trade or business" property, on the other hand, is QUALIFIED (shared) rather than ABSOLUTE (singular). "Trade or business" property ownership or control is shared by the owner and its government parens patriae, Creator, and owner. A portion of the shared ownership becomes a kickback (called a return) to compensate its trustee for his or her services. See: *The Truth About "Effectively Connecting"*, Form #05.056; <https://sedm.org/Forms/05-MemLaw/EffectivelyConnected.pdf>

6. "Individual" means someone not serving in a public office, exercising agency on behalf of, consensually doing business with the United States government in the statutory geographical "United States", and not in possession or receipt of any government property or "benefit".
7. "Taxpayer" means someone who:
  - 7.1. CONSENTS, ASSENTS, or ELECTS to ABSOLUTELY nothing any government does or wants to do in ANY statutory enactment or administrative agency AND
  - 7.2. Is a private human protected by ONLY the Bill of Rights the entirety of whose property is private and who retains constitutional remedies for all his rights and property while standing on land protected by the constitution (law of LAND, as opposed to LAW OF CIVIL STATUS), AND
  - 7.3. Whose earnings are excluded by law under [26 U.S.C. §872](#) rather than exempt or not expressly included in the constitutional definition of "income" under the Sixteenth Amendment, which means PROFIT rather than gross receipts. AND
  - 7.4. Not engaged in a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#) or serving in an office or position within the national government. AND
  - 7.5. Is a victim of identity theft by being forced to label themselves with any civil status such as "citizen", "resident", "person", "taxpayer", "beneficial owner" that comes with civil obligations in the process of conducting commerce with others to merely support themselves and exist.  
The above party is recognized in [26 C.F.R. §1.1-1\(a\)](#) as a "nonresident alien" not engaged in a "trade or business" and having earnings exclusively under [26 U.S.C. §871\(a\)](#). They are NOT listed as having an income tax obligation and therefore are purposefully excluded.
8. "citizen" defined in [8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#) is a POLITICAL but not CIVIL/DOMICILED citizen described in [26 C.F.R. §1.1-1\(a\)](#) and (b).
9. "U.S. citizen" and "citizen of the United States" fictional status at [26 C.F.R. §1.1-1\(a\)](#) or "U.S. person" under [26 U.S.C. §7701\(a\)\(30\)](#) is a CIVIL/DOMICILED fiction domiciled in the geographical "United States" in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#) and is domiciled in the exclusive jurisdiction of Congress on federal territory. Because civil obligations attach to this status in [26 C.F.R. §1.1-1\(a\)](#), it must be voluntary or unconstitutional slavery and human trafficking is the result. The status has NOTHING to do with nationality as indicated in [26 U.S.C. §873\(b\)\(3\)](#), which refers to "nonresident alien individuals" as "nationals of the United States". Those who don't volunteer would drop back to "nonresident alien" civil status, which doesn't have a direct liability associated with it for other than [26 U.S.C. §871\(b\)](#). This inference is consistent with [Great Cruz Bay, Inc., St. John v. Wheatley, 495 F.2d. 301, 307 \(3d Cir. 1974\)](#). OF COURSE the government can tax privileges. I would never argue with that. However, privileges are voluntary and avoidable, or we have unconstitutional slavery, and I therefore choose to avoid them by making no elections. And if I can't make that choice, I'm a slave. All just powers, according to the Declaration of Independence, derive from the CONSENT of the governed. I consent to NOTHING. Anything not consensual in a civil context is therefore inherently UNJUST. To equivocate between POLITICAL and CIVIL "citizens\*", is to essentially KIDNAP the identity of people in states of the Union to federal territory without their consent and enslave them, in violation of [Article 4, Section 4 of the Constitution](#). Identity theft is a criminal offense in violation of [18 U.S.C. §911](#) in the case of a statutory "U.S. Citizen" franchise/privilege. More at: [Citizenship Status v. Tax Status](#), <http://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>.
10. "Frivolous" in a correspondence originating from you means:  
*"Everything on this submission is (1) truthful, accurate, and consistent with prevailing law; (2) that no return was necessary because there was no tax liability owed by the Submitter as Trustee or man/woman during the period; (3) That there are no information returns to correct and no tax owing for the time period covered by this submission."* I'm not suggesting that you can't call something I submit here WRONG or INCORRECT. If you want to do that, simply provide proof that it is factually incorrect, the evidence proving so, and submit it under penalty of perjury (as required by [26 U.S.C. §6065](#)) with your full legal birthname, work address, phone number, and email address where service of process can be effected if you are wrong.

LASTLY, only Congress has the authority to legislate. As such, it is beyond the authority of anyone in the Executive Branch such as YOU, the Recipient, to do that job for Congress by adding to any of the above definitions things that are not expressly stated, or to even ACT "as if" things not listed are included by consent or otherwise. Any attempt by the Executive Branch Recipient of this submission to do so constitutes a violation of the Separation of Powers Doctrine, and criminal impersonation of a public officer in the Legislative Branch in violation of [18 U.S.C. §912](#). For instance, you cannot CONSENT or even PRETEND like the statutory geographical "United States" includes the exclusive jurisdiction of the states listed in the Constitution and if you do, you are conspiring to help the national government commercially invade the states of the Union in violation of [Article 4, Section 4](#) of the Constitution. This would not be "comity", but an unconstitutional act. For further details on equivocation as a means of deception and enslavement, see: *Legal Deception, Propaganda, and Fraud*; <https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>.

## 12. SIMPLIFIED SUMMARY OF MY POSITION

1. You have a difficult job and it is not my intention to make extra work for you through this submission. I have taken great care to make this submission as short and succinct and non-repetitive as possible to simplify your work. At the same time, because there could conceivably very serious and even criminal consequences for mistakes or errors, I am forced to make it longer than I would like in order to explain my understanding of the law to deflect any possibility of mens rea or misunderstandings. **Thank you for taking the time to consider this information carefully, because it is probably deliberately not explained to you as part of your employee training program.**
2. [26 U.S.C. §7701\(a\)\(4\)](#) defines "domestic" as "created or organized under the laws of the United States". The partnership mentioned there is a partnership between those seeking federal privileges/benefits and those dispensing them as a bare minimum. I emphasize that I seek NO privileges/benefits, deductions, credits, or refunds and don't need them because all my earnings are excluded, private, and foreign. And, I claim the "benefit" of NONE of your laws, because all terms defined in this submission are created and defined by me and organized in my OWN laws that constrain this interaction in: *Injury Defense Franchise and Agreement*, Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>. As the SOLE and absolute owner of myself and all my property, I delegate NO authority to anyone else to organize, regulate, or tax me or my property. To allow otherwise would be a "tacit procuracy" and a "domestic election" to become chattel property of the national government, which I do not consent to. Thus I and my property remain FOREIGN and PRIVATE and protected ONLY by the constitution, the common law, the criminal law and not civil statutory law.
3. Income taxation is the institutionalized process of lawfully and consensually converting PRIVATE, constitutionally protected property to PUBLIC property. That consent must be expressed in a form that only the absolute owner of the property can prescribe, which in this case is WRITING signed by both parties and not just by me.
4. Per the Declaration of Independence, governments are established to PROTECT mainly PRIVATE property. The first step in that protection is to LEAVE IT ALONE and not tax or regulate it unless it is used to INJURE someone. Legal "justice" itself is defined as the right to be left alone, in fact. See *What is "Justice"?*, Form #05.050; <https://sedm.org/Forms/05-MemLaw/WhatIsJustice.pdf>.

5. Absolute ownership of property is the origin of the right to create or enforce civil legal definitions that affect the use, control, benefit, or enjoyment of property. See Article 4, Section 3, Clause 2 of the Constitution, which is the origin of most of your civil legislative authority.
  - 5.1. That authority can come from NO OTHER SOURCE.
  - 5.2. To say that there is no such authority is to say that there is no legitimate government, because this authority is the foundation of civil government itself: Protection of private property.
  - 5.3. An important extension of that right is the absolute control of the owner over the choice of law and the choice of forum in which to PROTECT his or her or its ownership interest.
  - 5.4. Courts are just “weapons” used by the owner to defend his natural right of ownership and the owner is the only one who can choose those weapons. To deprive the owner of property of any of the above weapons or to constrain how he or she defends it or uses it is to literally TAKE the property.
6. It is a direct interference by Congress with my constitutional right to not contract and not associate to make itself a party to any commercial transaction between two otherwise PRIVATE parties absent their express consent which I do not give. Thus, the only thing Congress can tax under I.R.C. Subtitles A and C are either two expressly consenting private parties or transactions in which it is the PAYOR and has a reserved property interest in the transaction that continues AFTER the property is received, such as [26 U.S.C. §871\(a\)\(3\)](#) and in the case of Social Security.
7. No one but me as the human absolute owner of my constitutionally protected PRIVATE property and of MYSELF can lawfully consent to convert that property from PRIVATE to PUBLIC or to make it a LAWFUL target of ADMINISTRATIVE enforcement. No third party, withholding agent, or party filing information returns has the legal authority to do it on my behalf and if they do, they are STEALING. Information returns are “lay legal opinions” that cannot and do not document a CONSENSUAL conversion from PRIVATE to PUBLIC, especially when they are contested as in this case. The property subject to tax must be lawfully and consensually and expressly and knowingly converted BY ME from PRIVATE to PUBLIC IN WRITING before an income tax can even lawfully be assessed or the property can be targeted for administrative enforcement. The use of an identifying number in connection with any of my property shall NOT be interpreted as consent to “effectively connect” said property to a “trade or business under [26 C.F.R. §301.6109-1\(b\)](#) or to interpret the number as a STATUTORY SSN or TIN. Rather, it is a PRIVATE number which, if used by you for ADMINISTRATIVE enforcement shall constitute your consent to the [Injury Defense Franchise and Agreement](#), Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>.
8. The consensual conversion of my absolutely owned, constitutionally protected property from PRIVATE to PUBLIC requires a lawful “election” to convert either:
  - 8.1. MY [civil status](#) from PRIVATE to PUBLIC (“nonresident alien” to “U.S. person” [26 U.S.C. §7701\(a\)\(30\)](#)) or
  - 8.2. The status of my property from PRIVATE to PUBLIC by connecting it to a “trade or business” (public office) under [26 U.S.C. §7701\(a\)\(26\)](#) by calling it “effectively connected” and thereby donating it to a public use, a public purpose, and/or a public office.
 I emphatically consent to NEITHER of the above in this case or ANY case.
9. Congress has constitutionally delegated authority to “make needful rules”, meaning CIVIL STATUTES that regulate, tax, or control only its own absolutely owned property [Article 4, Section 3, Clause 2](#) of the constitution. There is no expressly delegated authority over OTHER people’s absolutely owned PRIVATE property, so that authority is purposefully excluded and they have to leave private property alone and not tax or regulate it. [Article 4, Section 3, Clause 2](#) authority is expressly delegated to the Secretary of the Treasury in [5 U.S.C. §301 ONLY](#) for offices and property WITHIN his department, none which includes me or my property. That authority is exercised in [26 C.F.R. Part 301](#) for the Secretary’s own personnel and property ONLY. Before Congress can regulate or tax property OUTSIDE the Treasury Department, I as the PRIVATE owner have to convert it to PUBLIC property through a lawful election or appointment by knowingly requesting and actually accepting a privilege as PUBLIC property, which I DO NOT consent to do.
10. I am also not in possession or custody of any PUBLIC property which might give rise to an equitable obligation to “return” it or some portion of its value to its rightful owner, with or without a liability statute. Congress has never provided constitutionally required “reasonable notice” to me that any of the monies it might have paid me have a RESERVED PUBLIC property interest in it that might give rise to a power to regulate or tax ONLY the property they paid me, such as [26 U.S.C. §871\(a\)\(3\)](#), or the [1939 Internal Revenue Code Section 22\(a\)](#). Absent such constitutionally required “reasonable notice”, it’s perfectly reasonable for me to conclude that everything in my possession or control is my absolutely owned private property not subject to regulation or taxation. It must therefore be LEFT ALONE as a matter of justice itself, which is legally defined as the right to be LEFT ALONE.
11. In the absence of my express consent to convert anything I own from PRIVATE to PUBLIC manifested in a form that only I can define:
  - 11.1. I just like Congress in [Article 4, Section 3, Clause 2](#) have the EQUAL right to “make all needful rules” for those in possession, use, or benefit of my absolutely owned, CONSTITUTIONALLY protected PRIVATE property, which I do in the case of all withholdings or payments sent to you, since I never consented to convert them.
  - 11.2. The same thing applies to any and all demands you place upon my time, services, or other property in ILLEGALLY enforcing against me or refusing to “RETURN” property in your WRONGFUL custody that arrived there by mistake or duress as in the case of this filing. The terms of the grant of such STOLEN property are found in the following bailment agreement: [Injury Defense Franchise and Agreement](#), Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>.
12. All of my PRIVATE property in your temporary possession that arrived in your hands by mistake or duress or deception on your part, including that described in this filing, makes you a “bailee”, a “transferee”, a “trustee” who has an equitable and implied duty to “return” all such property or its economic value to me, even WITHOUT a statute mandating doing so. See [California Civil Code, Section 2224](#) (involuntary trusts), [Gordon v. U.S., 227 Ct.Cl. 328, 649 F.2d. 867 \(1981\)](#), and [Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421 \(1935\)](#).
  - 12.1. The bailment agreement in this case mandated by me as the absolute owner of the PRIVATE property in question is [Form #06.027](#) indicated in the previous step.
  - 12.2. I don’t even need to be a statutory “taxpayer” for this to happen, and I don’t accept or consent to the Internal Revenue Code as a SUBSTITUTE bailment agreement that might change the choice of law. **I make all the “rules” and “laws” when it comes to my absolutely owned PRIVATE property, JUST like you make all the laws dealing with PUBLIC property.** See: [Choice of Law; https://sedm.org/Litigation/01-General/ChoiceOfLaw.pdf](#).
  - 12.3. Therefore, under principles of equity you have an obligation to “return” my STOLEN currency or be subject to enforcement under the above bailment agreement. The only way to avoid enforcement under the [Injury Defense Franchise and Agreement](#), Form #06.027 bailment contract above is to “RETURN” my absolutely owned PRIVATE property under my terms, just like you do with your property under YOUR civil statutory terms. NONE of YOUR PUBLIC property is involved so you have no authority to control, tax, or regulate the property that is the subject of this submission, since it has not been used to injure anyone.
13. Congress has never expressly:
  - 13.1. Defined statutory “gross income” in [26 U.S.C. §61](#) as expressly including my private human labor. It does describe “compensation for services”, but only when my services are sold by OTHERS are for profit. I don’t consent to labor for you for free and forcing me to do so or to pay income tax on my labor is slavery in violation of the Thirteenth Amendment.

- 13.2. Defined "trade or business" in [26 U.S.C. §7701\(a\)\(26\)](#) to expressly include PRIVATE activities within the states mentioned in the Constitution.
- 13.3. Defined the geographical "United States" in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) to include the exclusive jurisdiction of states of the mentioned in the Constitution. [26 C.F.R. §301.7701\(b\)-2\(b\)](#) and [26 C.F.R. §301.7701-7](#) both EXCLUDE states of the Union, in fact.
- 13.4. Defined the geographical "States" or "the States" in [26 U.S.C. §7701\(a\)\(10\)](#) or [4 U.S.C. §110\(d\)](#) to include the exclusive jurisdiction of the states mentioned in the Constitution.
- 13.5. Defined the civil statutory "person" against whom civil or criminal enforcement may be made under [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#) respectively to expressly include a mere private human being who is not a public federal instrumentality by consent and I don't consent.
- 13.6. Imposed a statutory liability to pay income tax under 26 U.S.C. Subtitle A or C against anything other than withholding agents paying "nonresident aliens" in [26 U.S.C. §1461](#) which I am not. [26 C.F.R. §1.1-1\(a\)](#) uses "liable to" but not "liable for" in order to impose a valid statutory liability. The Secretary of the Treasury in writing this regulation to include "liable to" also exceeded the scope of the statute in doing so and thus even this is not a valid liability. Neither does [26 U.S.C. §6012](#) impose a NEW liability, but only recognizes the common law requirement that property wrongfully in one's custody must return it to its rightful owner as already indicated herein. These facts are proven in item 17.1 of this section below.
- 13.7. Authorized a nonresident alien such as myself to make an election to be treated AS IF they are a "U.S. person" in any scenario OTHER than when they are married to a "U.S. Citizen" under [26 U.S.C. §6013\(g\)](#) and (h) or abroad ([Cook v. Tait, 265 U.S. 47 \(1924\)](#)). I am either not married or the person I am married to is not such a party because they are a nonresident alien whether they realize it or not. I also am not ABROAD (foreign country other than a state of the Union) either.
14. Under the Rules of Statutory Construction and interpretation, everything not expressly defined or legislatively created by you is purposefully excluded. My domicile and location during this taxing period clearly place me and my property OUTSIDE of ALL of the above and therefore EXCLUDED but not statutorily "EXEMPT" (privileged). "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 (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 \(2000\)](#)]
15. The constitutional requirement for "reasonable notice" mandates that I must have clear and unambiguous NOTICE that I am "expressly included" in any of the groups targeted for tax or that my PRIVATE property is included. I have received NO SUCH NOTICE. See:
- 15.1. [Requirement for Reasonable Notice](#), Form #05.022; <https://sedm.org/Forms/05-MemLaw/ReasonableNotice.pdf>.
- 15.2. [Challenging Jurisdiction Workbook](#), Form #09.082; <https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>.
16. Under the separation of powers, judges are not legislators and thus are not constitutionally authorized to add things to statutory definitions that do not expressly appear to solve any of the above constitutionally fatal infirmities within the Internal Revenue Code. No court case cite you might try to provide can therefore solve ANY of the above problems, so don't even bother.
17. If any of the above laws or facts are unclear to you or the jury you shall inevitably have to explain your behavior to if you don't do what I'm asking, the following presentations summarizes them and will serve as my "jury entertainment package". I shall relish presenting this information to the jury:
- 17.1. [How American Nationals Volunteer to Pay Income Tax](#), Form #08.024; <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
- 17.2. [Property View of Income Taxation Course](#), Form #12.046; <https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>.
- 17.3. [Separation Between Public and Private Course](#), Form #12.025; <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>.
- 17.4. [Why the Federal Income Tax is a Privilege Tax Upon Government Property](#), Form #04.404; <https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>.

### 13. MANDATORY ATTACHMENTS INCORPORATED BY REFERENCE FOR SPECIFIC CIRCUMSTANCES

The mandatory attachments listed in this section are incorporated by reference ONLY in the event that:

- (1) this return is NOT processed, ignored, or destroyed (theft and tampering with a witness on your part) or
- (2) the amount claimed is reduced or withheld from distribution in your response (theft on your part) or
- (3) the submission is penalized (not engaged in a federal corporation or partnership with the national government as indicated in [26 U.S.C. §6671\(b\)](#)) or criminally prosecuted [26 U.S.C. §7343](#).
- (4) this return becomes the subject of civil litigation because any of items (1) through (3) occurs or
- (5) this return is used as evidence in a criminal prosecution of the submitter.

If none of the above things happen, then the following ADDITIONAL attachments not already mentioned may be disregarded. Below are the mandatory attachments incorporated by reference to be used in the event of any of the above. Both recipient and submitter hereby stipulate to admit ALL of these items into evidence under the Federal Rules of Evidence in the event of any legal dispute over these items. They are omitted with this submission to simplify its processing by clerks not trained in the law:

1. [Tax Form Attachment](#), Form #04.201; <https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>. Definitions of terms not defined here.
2. [Nonresident Alien Position Course](#), Form #12.045; <https://sedm.org/LibertyU/NRA.pdf>.
3. [Proof that American Nationals are Nonresident Aliens](#), Form #09.081; <https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf>
4. [Rebutted False Arguments Against the Nonresident Alien Position When Used by American Nationals](#), Form #08.031; <https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>. Why any arguments you might have challenging nonresident alien filing status will be wrong.
5. [Proof that Involuntary Income Taxes on Your Labor are Slavery](#), Form #5.055; <https://sedm.org/Forms/05-MemLaw/ProofIncomeTaxLaborSlavery.pdf>. Proof that earnings from human labor do NOT belong on the tax return as "gross income", that there IS no legal definition of "gross income" in [26 U.S.C. §61](#) that actually includes them, and that it would be a violation of due process to PRESUME that they are included in STATUTORY "gross income".
6. [Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers](#), Form #02.005; <https://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>. Why I am under illegal duress if you either penalize or try to assess me.
7. [Flawed Tax Arguments to Avoid](#), Form #08.004; <https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>. Flawed tax arguments you should avoid in responding to this correspondence.
8. [Reasonable Belief About Income Tax Liability](#), Form #05.007; <https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>. Basis for my beliefs about income tax liability.
9. [Foreign Tax Status Information Group \(FTSIG\)](#); <https://ftsig.org>. Extensive proof of the content of this entire submission in simplified form.

<b>Submitter signature:</b>	<p>I declare under penalty of perjury under ONLY the common law and NOT civil/statutory law of the state I am physically present within and from and without the STATUTORY "United States", and in accordance with <a href="#">28 U.S.C. §1746</a>(1) that the statements made in this document and all attachments are true, correct, and complete to the best of my knowledge and belief when all definitions of words, and my civil status pertaining to our interactions described in this correspondence and all attachments are fully respected and enforced by everyone making use of this information in any administrative or legal interactions between us.</p> <p>_____  Signature, Full time Agent, Fiduciary, Trustee of God. Beyond delegation order to act as a public officer of any government in the capacity of this interaction.  <a href="https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf">https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf</a></p>	<b>Date signed:</b>	
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## **5 FORM 3: COVER LETTER TO RESEND RETURN IF IT IS IGNORED**

This cover letter is provided for use in the case that the return submitted is ignored by the IRS after 4 months or if after submitting is you receive a request to file a return, thus indicating that the return was not processed.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Date: \_\_\_\_\_

**ENCLOSURES (initial all that apply):**

- \_\_\_ 1. Original return submitted to you on \_\_\_\_\_ (date)  
\_\_\_ 2. Collection notice asking for a return received after filing item 1 above.

**TO:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Registered/Certified Mail #: \_\_\_\_\_

Dear sir,

This letter is a follow-up for the original tax return identified in Encl. (1) previously sent to you which does not appear to have been processed because either I have heard no response from you since filing or because I received a collection notice after filing the return identified in Encl. (2) above asking for me to file.

I am therefore RESENDING the original tax return as Encl. (1) to ensure it has been received by you and processed as required by law. In the event that you did receive the original Encl. (1) return please do not file Encl. (1) a SECOND time, but rather simply acknowledge receipt and tell us when you will be done processing it.

I emphasize that it is a CRIME to refuse to accept or process or ignore a filed return such as that in Encl. (1), or to destroy it and thereby obstruct justice. [26 U.S.C. §7203](#), [18 U.S.C. §1512](#), [18 U.S.C. §241](#). If you have an issue with anything in Encl. (1) or this submission, please promptly notify me what needs to be fixed and I will do so immediately. As required by 26 U.S.C. §6065, please sign your correspondence under penalty of perjury and include your full legal name, service of process address, phone number, and email address or else your notice will be ignored because it and you are untrustworthy.

If you ignore this correspondence and the filing of Encl. (1) as well, then it shall also constitute a criminal complaint to your agency and against you personally for the crimes indicated above.

Because your handling of this situation appears malevolent, the following is incorporated in its entirety with Encl. (1) and with the original return in the event litigation ensues over this criminal malfeasance on your part in refusing to file the submitted return:

*1040-NR Attachment*, Form #09.077, FORM 2  
<https://sedm.org/Forms/09-Procs/1040NR-Attachment.pdf>

Your mission statement says your job is to help your customers (<https://www.irs.gov/about-irs/the-agency-its-mission-and-statutory-authority>), and I am a customer by submitting this return. Although I don't admit TO or consent to being a statutory "taxpayer" per [26 U.S.C. §7701\(a\)\(14\)](#), I'm still a customer. If you don't want to help me and ignore me trying to file a tax return, I shall reasonably conclude that you AGREE that:

1. I'm not a statutory "taxpayer" and therefore not LIABLE for any Internal Revenue tax for the period in question.
2. You only help consenting "taxpayers".
3. Since I'm not a "taxpayer" then you will leave me alone and not make me a illegally target of enforcement activity for the years covered by Encl. (1).

Thank you for your responsible and prompt attention to this matter.

**AFFIRMATION**

In accordance with [28 U.S.C. §1746](#)(1), I declare under penalty of perjury under the laws of the United States of America that the foregoing and the entire contents of this correspondence and all attachments are true and correct.

I also affirm, under the Common Law of America, from without the "United States\*\*", that I am over 18 years of age and that the contents of this correspondence are a true, correct, and accurate reflection of my *voluntary will* , and that I am in no way under any kind of duress in signing this correspondence.

I now affix my own signature to all of the above affirmations WITH EXPLICIT RESERVATION OF ALL MY RIGHTS AND WITHOUT PREJUDICE U.C.C. §1-207 (UCCA 1207), and its successor, U.C.C. §1-308.

Full name	
Signature	
Signature of witness	
Date	

## **6 FORM 4: SAMPLE COMPLETED RETURN**

The form beginning on the next page is a sample completed 1040-NR return.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial: **John** Last name: **Doe** Your identifying number (see instructions): See attached Form 8275

Home address (number and street). If you have a P.O. box, see instructions. See attached Form 8275 "Notes" for address, Identifying number. Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. State: \_\_\_\_\_ ZIP code: \_\_\_\_\_ Mandatory Form 8275, Form 1099-CC attached.

Foreign country name: \_\_\_\_\_ Foreign province/state/county: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

**Filing Status**  
 Single  Married filing separately (MFS)  Qualifying surviving spouse (QSS)  Estate  Trust  
 If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_  
 Check only one box.

Foreign domicile and not engaged in "trade or business" excise taxable PUBLIC privilege and therefore private, foreign, and a "foreign estate" per 26 U.S.C. 7701(a)(31). Submitted pursuant to 26 C.F.R. 1.6012-1(b)(1)(i) and 26 C.F.R. 301.6109-1(g)(1)(i).

Dependents (see instructions):	(1) First name Last name		(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
	NA				Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

<b>Income Effectively Connected With U.S. Trade or Business</b>  Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.  If you did not get a Form W-2, see instructions.	<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)		<b>1a</b>	0	
	<b>b</b>	Household employee wages not reported on Form(s) W-2		<b>1b</b>	0	
	<b>c</b>	Tip income not reported on line 1a (see instructions)		<b>1c</b>	0	
	<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		<b>1d</b>	0	
	<b>e</b>	Taxable dependent care benefits from Form 2441, line 26		<b>1e</b>	0	
	<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29		<b>1f</b>	0	
	<b>g</b>	Wages from Form 8919, line 6		<b>1g</b>	0	
	<b>h</b>	Other earned income (see instructions)		<b>1h</b>	0	
	<b>i</b>	Reserved for future use	<b>1i</b>			
	<b>j</b>	Reserved for future use		<b>1j</b>		
	<b>k</b>	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	<b>1k</b>		0	
	<b>z</b>	Add lines 1a through 1h		<b>1z</b>		
	<b>2a</b>	Tax-exempt interest	<b>2a</b>	<b>b</b> Taxable interest	<b>2b</b>	0
	<b>3a</b>	Qualified dividends	<b>3a</b>	<b>b</b> Ordinary dividends	<b>3b</b>	0
	<b>4a</b>	IRA distributions	<b>4a</b>	<b>b</b> Taxable amount	<b>4b</b>	0
<b>5a</b>	Pensions and annuities	<b>5a</b>	<b>b</b> Taxable amount	<b>5b</b>	0	
<b>6</b>	Reserved for future use		<b>6</b>			
<b>7</b>	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>		<b>7</b>	0		
<b>8</b>	Additional income from Schedule 1 (Form 1040), line 10		<b>8</b>	0		
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>		<b>9</b>	0		
<b>10</b>	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b>		<b>10</b>	0		
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>		<b>11</b>	0		
<b>12</b>	<b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		<b>12</b>	0		
<b>13a</b>	Qualified business income deduction from Form 8995 or Form 8995-A	<b>13a</b>	<b>13b</b>	0		
<b>b</b>	Exemptions for estates and trusts only (see instructions)	<b>13b</b>				
<b>c</b>	Add lines 13a and 13b		<b>13c</b>			
<b>14</b>	Add lines 12 and 13c		<b>14</b>	0		
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>		<b>15</b>	0		

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>	0
	<b>17</b>	Amount from Schedule 2 (Form 1040), line 3 . . . . .	<b>17</b>	0
	<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	0
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040) . . . . .	<b>19</b>	0
	<b>20</b>	Amount from Schedule 3 (Form 1040), line 8 . . . . .	<b>20</b>	0
	<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	0
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	0
	<b>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 . . . . .	<b>23a</b>	30.00
	<b>b</b>	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 . . . . .	<b>23b</b>	0
	<b>c</b>	Transportation tax (see instructions) . . . . .	<b>23c</b>	0
	<b>d</b> Add lines 23a through 23c . . . . .	<b>23d</b>		
	<b>24</b> Add lines 22 and 23d. This is your <b>total tax</b> . . . . .	<b>24</b>	30.00	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	0
	<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	0
	<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	0
	<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	
	<b>e</b>	Form(s) 8805 . . . . .	<b>25e</b>	0
	<b>f</b>	Form(s) 8288-A . . . . .	<b>25f</b>	0
	<b>g</b>	Form(s) 1042-S . . . . .	<b>25g</b>	0
	<b>26</b>	2024 estimated tax payments and amount applied from 2023 return . . . . .	<b>26</b>	0
	<b>27</b>	Reserved for future use . . . . .	<b>27</b>	
<b>28</b>	Additional child tax credit from Schedule 8812 (Form 1040) . . . . .	<b>28</b>	0	
<b>29</b>	Credit for amount paid with Form 1040-C . . . . .	<b>29</b>	0	
<b>30</b>	Reserved for future use . . . . .	<b>30</b>	0	
<b>31</b>	Amount from Schedule 3 (Form 1040), line 15 . . . . .	<b>31</b>	0	
<b>32</b>	Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>		
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	0	

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	0
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>35a</b>	0
	<b>b</b>	Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number _____		
	<b>e</b>	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. _____		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2025 estimated tax</b> . . . . .	<b>36</b>	0

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	<b>37</b>	0
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .	<b>38</b>	

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input checked="" type="checkbox"/> <b>No</b>		
	Designee's name _____	Phone no. _____	Personal identification number (PIN) _____

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature _____	Date _____	Your occupation _____	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
	Phone no. _____	Email address _____		

<b>Paid Preparer Use Only</b>	Preparer's name _____	Preparer's signature _____	Date _____	PTIN _____	Check if: <input type="checkbox"/> Self-employed
	Firm's name _____			Phone no. _____	
	Firm's address _____			Firm's EIN _____	

**SCHEDULE NEC  
(Form 1040-NR)**

Department of the Treasury  
Internal Revenue Service

**Tax on Income Not Effectively Connected With a U.S. Trade or Business**

Attach to Form 1040-NR.

Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **7B**

Name shown on Form 1040-NR

Your identifying number

**John Doe**

**666-66-6666**

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
<b>1</b> Dividends and dividend equivalents:						
<b>a</b> Dividends paid by U.S. corporations . . . . .	<b>1a</b>					
<b>b</b> Dividends paid by foreign corporations . . . . .	<b>1b</b>					
<b>c</b> Dividend equivalent payments received with respect to section 871(m) transactions	<b>1c</b>					
<b>2</b> Interest:						
<b>a</b> Mortgage . . . . .	<b>2a</b>					
<b>b</b> Paid by foreign corporations . . . . .	<b>2b</b>					
<b>c</b> Other . . . . .	<b>2c</b>					
<b>3</b> Industrial royalties (patents, trademarks, etc.) . . . . .	<b>3</b>					
<b>4</b> Motion picture or TV copyright royalties . . . . .	<b>4</b>					
<b>5</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>5</b>					
<b>6</b> Real property income and natural resources royalties . . . . .	<b>6</b>					
<b>7</b> Pensions and annuities . . . . .	<b>7</b>					
<b>8</b> Social security benefits . . . . .	<b>8</b>					
<b>9</b> Capital gain from line 18 below . . . . .	<b>9</b>					
<b>10</b> Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
<b>a</b> Winnings _____						
<b>b</b> Losses _____	<b>10c</b>					
<b>11</b> Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed . . . . .	<b>11</b>					
<b>12</b> Other (specify): <u>Donation to pay for processing.</u>						
	<b>12</b>			100.00		
<b>13</b> Add lines 1a through 12 in columns (a) through (d) . . . . .	<b>13</b>					
<b>14</b> Multiply line 13 by rate of tax at top of each column . . . . .	<b>14</b>					
<b>15</b> Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a	<b>15</b>					\$30.00

**Capital Gains and Losses From Sales or Exchanges of Property**

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).  Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	<b>16</b>	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
	<b>17</b>	Add columns (f) and (g) of line 16 . . . . .						( )
	<b>18</b>	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0- . . . . .						

SCHEDULE OI (Form 1040-NR)

Department of the Treasury Internal Revenue Service

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Answer all questions.

OMB No. 1545-0074

2024 Attachment Sequence No. 7C

Name shown on Form 1040-NR

Your identifying number

John Doe

On attached

A Of what country or countries were you a citizen or national during the tax year? United States of America

B In what country did you claim residence for tax purposes during the tax year? U.S. National (22 C.F.R. 51.2). Nonresident IRC 7701(b)

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No

D Were you ever:

1. A U.S. citizen? Yes No

2. A green card holder (lawful permanent resident) of the United States? Yes No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year.

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No

If you answered "Yes," indicate the date and nature of the change:

G List all dates you entered and left the United States during 2024. See instructions.

Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the appropriate box below and also item H. Canada Mexico

Table with 2 columns: Date entered United States, Date departed United States

Table with 2 columns: Date entered United States, Date departed United States

Not Applicable, U.S. National (22 C.F.R. 51.2) and Nonresident per I.R.C. 7701(b)

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2022, 2023, 2024

I Did you file a U.S. income tax return for any prior year? Yes No

If "Yes," give the latest year and form number you filed:

J Are you filing a return for a trust? Yes No

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? Yes No

K Did you receive total compensation of \$250,000 or more during the tax year? Yes No

If "Yes," did you use an alternative method to determine the source of this compensation? Yes No

L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

Table with 4 columns: (a) Country, (b) Tax treaty article, (c) Number of months claimed in prior tax years, (d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No

If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

**VERIFIED MANDATORY DISCLOSURE STATEMENT FOR ATTACHED 1040-NR TAX RETURN PURSUANT TO 26 C.F.R. 1.6012-1(b)(1)(i)(c)**

**1. INTRODUCTION:**

Mailing Address: \_\_\_\_\_ (NOT a domicile or residence)

Identifying Number: \_\_\_\_\_ (Privately issued and owned/licensed number but matching a public SSN)

**2. NATURE AND AMOUNT OF EXCLUSION**

This statement of gross income exclusion(s) is provided pursuant to 26 C.F.R. §1.6012-1(b)(1)(i)(c). The following items of gross income are excluded from the Form 1040NR to which this statement applies:

<i>Information Return</i>	<i>Payer's EIN</i>	<i>Private/ Foreign Earnings</i>	<i>Unauthorized Amount sent to you</i>	<i>Nature of Exclusion</i>
				Amount incorrectly reported is not derived from activity embraced by 26 U.S.C. §872(a)(2) and therefore excluded. This information return is attached.
				Amount incorrectly reported is not derived from activity embraced by 26 U.S.C. §872(a)(2) and therefore excluded. This information return is attached.

**3. AUTHORITY FOR EXCLUSION:**

This statement is made pursuant to 26 C.F.R. §1.6012-1(b)(1)(i)(c), which states in relevant part:

*[I]f the nonresident alien individual has no gross income for the taxable year, **he is not required to complete the return schedules but must attach a statement to the return indicating the nature of any exclusions claimed and the amount of such exclusions to the extent such amounts are readily determinable.***

*[26 C.F.R. §1.6012-1(b)(1)(i)(c) (emphasis added).]*

**4. STATUS CLASSES OF PAYMENT RECIPIENT:**

**4.1 Civil Status:** Recipient is a “nonresident alien” pursuant to 26 U.S.C. §7701(b)(1)(B). The term “nonresident alien,” when applied to a natural person, embraces two political status subclasses:

- 4.1.1 Foreign nationals (aliens); and
- 4.1.2 U.S. nationals

**4.2 Political Status:** Recipient is a U.S. national pursuant to 8 U.S.C. §1101(a)(22) and 22 C.F.R. §51.1. Recipient is physically present upon a situs protected by the United States Constitution (*i.e.*, neither a “citizen” abroad, nor upon a territory, nor a non-citizen national of a territory or possession).

**5. GROSS INCOME:**

**5.1 Gross Income and its Classes**

Gross Income

*In the case of a nonresident alien individual, except where the context clearly indicates otherwise, gross income includes only—*

*(1) gross income which is derived from sources within the United States and which is not effectively connected with the conduct of a trade or business within the United States, and*

*(2) gross income which is effectively connected with the conduct of a trade or business within the United States.*

*[26 U.S.C. §872(a)]*

**5.2 Taxation of Each Gross Income Class**

5.2.1. Gross income under 26 U.S.C. §872(a)(1) is taxed pursuant to 26 U.S.C. §871(a) upon privileged **Aliens in receipt of FDAP income. (emphasis added).**

5.2.2. Gross income under 26 U.S.C. §872(a)(2) above is taxed **to aliens and U.S. nationals alike** pursuant to 26 U.S.C. §871(b) **when effectively connected with the conduct of a “trade or business within the United States”** pursuant to 26 U.S.C. §864(c) (**emphasis added**).

**6. CHOICE OF LAW AND TERMS OF COMMERCIAL USE OF IDENTIFYING INFORMATION:**

Pursuant to the First Amendment and the Religious Freedom Restoration Act, 42 U.S.C., Chapter 21B, no benefit or privilege of any domestic civil statutory status, definition, or remedy “created or organized” by any government under 26 U.S.C. §7701(a)(4) or otherwise may be inferred or lawfully enforced against me in the context of my interactions with you or any other government. Exclusions claimed herein are not privileges but statutory and regulatory recognition of private rights under principles of equity and common law pursuant to the Tucker Act, 28 U.S.C. §1491(a)(1). 26 C.F.R. §1.6012-1(b)(1)(i)(c) comes closest to my scenario but doesn’t fit because I am neither a privileged alien “individual” (26 C.F.R. 1.1441-1(c)(3)) nor “exempt” nor lawfully engaged in a privileged “trade or business” (public office), but rather EXCLUDED. My scenario isn’t in the statutes or regulations because Congress has no authority over those who are non-privileged. This submission as a non-privileged U.S. national does not constitute a “nonresident alien individual” election under 26 U.S.C. §873(b)(3), 26 U.S.C. §864(b), or 26 U.S.C. §6671(b) so I am not subject to penalties. The income tax is an indirect excise/privilege tax and all such taxes are avoidable by avoiding the privilege. If I can’t avoid the privilege (“trade or business”), they functionally become unconstitutional direct taxes upon gross receipts and private property. Amounts reported and received by the United States, as indicated in this filing, have been nonconsensually taken and falsely characterized as “tax” and “withholding” by the payer and are claimed for refund. All rights reserved. In the event of a legal dispute over the equitable refund claimed herein, the entire contents of <https://ftsig.org> is incorporated by reference into my administrative record for all past, present, and future filings and correspondence. All disclosures or commercially beneficial uses of my identifying information are unauthorized beyond this direct interaction.

**7. JURAT:**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements (including this one), and to the best of my knowledge and belief, they are true, correct, and complete.

Signature: \_\_\_\_\_

Executed on: \_\_\_\_\_

**NOTARY PUBLIC’S JURAT**

Subscribed and sworn to (or affirmed) before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by

\_\_\_\_\_, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me

WITNESS my hand and official seal.

\_\_\_\_\_  
SEAL

Notary Public

My Commission Expires On: