

SITUATIONAL REFERENCES

FORM #07.001/09.011

 [Web capture of this page](#) (right click and select "Save As"). Includes active hotlinks for offline use

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The purpose of this page is to provide an index of information that may be helpful, organized based on your specific situation. This will help you find the information that pertains to your situation more quickly.

1. For a compact, portable, pamphlet version of this page that includes additional links, see section 7 of the following:
 [Path to Freedom, Form #09.015](#)
2. For a general purpose index of popular freedom subjects, we recommend:
[Subject Index](#) -SEDM
[Subject Index](#) (OFFSITE LINK)-Family Guardian Website

Symbology:

- "*" (single asterisk) after an item means it is accessible to [Basic Members](#) or [Member Subscriptions](#). You must be

logged in to view.

- "*" (two asterisks) after an item means it is a [Member Subscription](#) item. You have to join [Member Subscriptions](#) to access. You must be logged in to view.

1. RESTORING AND PROVING YOUR SOVEREIGNTY

 [Path to Freedom, Form #09.015](#)-basic baby steps to achieve sovereignty and freedom

[SEDM Forum 2.1: Emancipation](#)

[Sovereignty and Freedom Page](#) (OFFSITE LINK)-Family Guardian

 [Developing Evidence of Citizenship and Sovereignty Course, Form #12.002](#)-how to prove you are not a "U.S. citizen" under 8 U.S.C. §1401.

 [Resignation as Compelled Social Security Trustee, Form #06.002](#) -allows you to legally and permanently quit Social Security

 [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001](#) - allows you to establish court-admissible evidence in your government administrative record that will force the government to treat you as a person against whom federal law does not apply.

[Getting a USA Passport as a "state national"](#)

[HTML](#) -Form #09.007 ([Member Subscriptions](#))

[PDF](#) -Form #10.013 (Bookstore)

[Changing your citizenship status to "nonresident alien" and "non-citizen national"](#) (OFFSITE LINK)-Sovereignty Forms and Instructions Online, Form #10.004, Instructions Step 3.13

[Liberty University, Section 4: Avoiding Government Franchises and Licenses](#)

[Sovereignty Forms and Instructions Online, Form #10.004](#) (OFFSITE LINK)-how to protect and maintain one's freedom as a "nontaxpayer"

[Sovereignty Forms and Instructions Manual, Form #10.005](#) -how to protect and maintain one's freedom as a "nontaxpayer"

[Tax Fraud Prevention Manual, Form #06.008](#) -practical ways to protect and maintain and defend one's sovereignty as a "nontaxpayer"

2. GENERAL TAX REMEDIES FOR NONTAXPAYERS

The following documents provide both a summary and details of tax remedies available to nontaxpayers:

1.  [Summary of Tax Remedies for Nontaxpayers, Form #15.005](#)
2.  [Your Rights as a Nontaxpayer, IRS Pub 1a](#)
3.  [Avoiding Traps in Government Forms Course, Form #12.023](#)
4.  [Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052](#)
5. [Nontaxpayer's Audit Defense Manual, Form #06.011](#)
6. [Tax Fraud Prevention Manual, Form #06.008](#)
7. [Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002](#)

3. FEDERAL ISSUES

3.1 Basic information:

 [SEDM Jurisdictions Database, Litigation Tool #09.003](#) - detailed database of all jurisdictions within the USA. Provides TONS of useful points and authorities.

[SEDM Jurisdictions Database Online, Litigation Tool #09.004**](#) - detailed ONLINE database of all jurisdictions within the USA. Provides TONS of useful points and authorities.

[Federal Response Letter Index](#)

[Important Government Contacts](#)-(OFFSITE LINK) includes a directory of the high level managers at the IRS

[IRS Website](#) (OFFSITE LINK)

[Internal Revenue Manual \(IRM\)](#)-(OFFSITE LINK) IRS version. Shows internal procedures within the IRS

[Litigation Tools Page](#) -tools for litigating in federal court to defend your rights

[Sovereignty Forms and Instructions Online, Form #10.004](#)- (OFFSITE LINK) Family Guardian Website
[Federal Forms, Publications, Notices, and Letters](#) (OFFSITE LINK)-Family Guardian
[IRS Website Forms, Publications, and Notices](#) (OFFSITE LINK) - IRS

3.2 Situational tax references:

Filing tax returns as a member:

-  [How to File Returns, Form #09.074**](#) (Member Subscriptions)- detailed procedure
-  [Procedure to File Returns, Form #09.075**](#) (Member Subscriptions)- detailed procedure

Responding to Federal Letters and Notices:

- [Federal Response Letter Index](#)
- [About SSNs/TINs on Tax Correspondence, Form #07.004](#)- IMPORTANT!
-  [About SSNs/TINs on Tax Correspondence, Form #05.012](#)- IMPORTANT!
- [Responding to IRS and State Tax Correspondence](#)-Tax Fraud Prevention Manual, Chapter 3
- [Federal Forms, Publications, Notices, and Letters](#) (OFFSITE LINK)-Family Guardian
- [IRS Website Forms, Publications, and Notices](#) (OFFSITE LINK)
- [Writing Effective Response Letters, Form #09.006](#)-article
-  [Tax Form Attachment, Form #04.201](#)-attach to all STANDARD IRS forms. MANDATORY requirement of [Member Agreement](#)

Collection Due Process Hearings (CDPH):

- [Handling and Getting a Collection Due Process Hearing, Form #09.005](#)-article by [SEDM](#)
-  [IRS Due Process Meeting Handout, Form #03.008](#)
- [Nontaxpayer's Audit Defense Manual, Form #06.010](#) -how to handle a CDPH [once](#) you get it
-  [IRS Form 12153](#)-request CDPH

Criminal Tax Proceedings:

- [Legal Research Sources](#) (OFFSITE LINK)
-  [Federal Litigation Quick Reference, Litigation Tool #10.001](#)
- [Responding to a Criminal Tax Indictment, Litigation Tool #10.004](#)
-  [Jailhouse Lawyers Handbook, Litigation Tool #10.003](#)
- [Federal Criminal Practice Guide, James Publishing, Litigation Tool #10.006](#) (OFFSITE LINK)
- [Federal Sentencing Guidelines](#) (OFFSITE LINK)
- [Dept. of Justice Criminal Tax Manual, 2001](#) (OFFSITE LINK)

Responding to a tax assessment or Substitute For Return (SFR):

- [Authorities on Assessment](#) (OFFSITE LINK)
- [Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011](#)
 -  [PDF in Member Subscriptions](#) (requires account)
 - [Member Subscriptions](#) (sign up so you can download)
- [Assessment Response: Federal, Form #07.302](#)- responding to the collection notice
-  [Demand for Verified Evidence of Lawful Federal Assessment, Form #07.304](#)
- [Criminal Complaint in Connection with IRS Notice of Deficiency, Litigation Tool #08.006](#)
- [Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010](#)
 -  [PDF in Member Subscriptions](#) (requires account)
 - [Member Subscriptions](#) (sign up so you can download)
-  [IRS Freedom of Information Act \(FOIA\) Request, Form #03.014](#)
-  [IMF Decoding Freedom of Information Act Requests, Form #03.015](#)

Responding to being indicted for [Willful Failure to File \(26 U.S.C. §7203\)](#) or [Tax Evasion \(26 U.S.C. §7201\)](#):

- [SEDM Litigation Tools page](#)-excellent resources for conducting your own defense

[Federal Criminal Practice, Litigation Tool #10.006](#) (OFFSITE LINK) -inexpensive practice guide for conducting your own defense. James Publishing

 [Federal Litigation Quick Reference, Litigation Tool #10.001](#) - excellent summary of all the rules and requirements for litigating in federal court

[Petition to Dismiss a Civil Tax Case, Litigation Tool #03.002](#)

[Dept. of Justice Criminal Tax Manual](#) (OFFSITE LINK)

[Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002](#)

[Responding to a Criminal Tax Indictment, Litigation Tool #10.004](#)

 [Why It's a Crime for a state Citizen to File a 1040 Income Tax Return, Form #08.021](#)

Responding to and preparing for an IRS Raid:

[Federal Enforcement Authority in States of the Union, Form #05.032](#) -**IMPORTANT!** Proves that most federal law may only be enforced against government employees, instrumentalities, agents, officers, and benefit recipients.

-  [Sample](#)
-  [PDF in Member Subscriptions](#)
- [Member Subscriptions](#)

[What to do when the IRS comes knocking, Form #09.002](#)

Decoding IRS Records:

 [IMF Decoding Course, Form #12.005](#)-SEDM

 [IMF Decoding Freedom of Information Act Requests, Form #03.015](#)

 [IRS Freedom of Information Act \(FOIA\) Request, Form #03.014](#)

[Full Service IMF Decoding](#)-SEDM

[Master File Decoder](#) -automates acquiring and decoding IRS records

[Obtaining and Analyzing your IRS Individual Master File](#) (OFFSITE LINK)-Step 0.8 of [Sovereignty Forms and Instructions Online, Form #10.004](#), INSTRUCTIONS

Suing or disciplining errant IRS agents:

Address for customer complaints about IRS Agents: Commissioner's Complaint-Processing Analysis Group Room #5579;1111 Constitution Ave., N.W.;Washington, D.C. 20224.

[Family Legal Assistant Database](#) -automate management of your case and litigation files

[Federal Civil Trials and Evidence Practice Guide, Litigation Tool #10.005](#) (OFFSITE LINK)-Rutter Group. Excellent

[Important Government Contacts](#)-(OFFSITE LINK) locate contact information about a specific agent to serve him with legal process

[Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002](#)

[Internal Revenue Manual 13.1.15: Customer Complaints/RA98 §1203 Procedures](#) (OFFSITE LINK)

 [IRS Form 12217](#) (OFFSITE LINK): Section 1203 Allegation Referral Form

 [IRS Document 10997: What you Should Know about Section 1203](#)-(OFFSITE LINK)

pamphlet given to IRS employees that warns them about violating the law

[IRS Restructuring and Reform Act, 1998](#)-(OFFSITE LINK) section 1203 holds agents personally liable for abuses of your rights. Removed from IRS website.

[Sue Government/Agent in Equity in Equity for Violation of Fiduciary Duty, Trespass, and "Truth" Evasion](#)-(OFFSITE LINK) Sovereignty Forms and Instructions Online, Form #10.004, Step 5.12

Levies:

[31 U.S.C. §3713: Priority of Government claims](#)

[31 U.S.C., Subtitle III, Chapter 37, Subchapter II: Claims of the United States Government](#)

Challenge All Liens and Levies: [ITFFI-§4.21](#)(OFFSITE LINK) ; [TFPM](#) §3.5.4.21 (OFFSITE LINK)

[Fair Credit Reporting Act \(FCRA\)](#)-(OFFSITE LINK) FTC

[Fair Debt Collection Practices Act \(FDCPA\)](#)-(OFFSITE LINK) FTC

[How Does the Government Apply Duress and What is the Remedy For It?](#) (OFFSITE LINK)

Injunction Actions: [USAM §6-5.330](#) (OFFSITE LINK)

[Tax Deposition CD, Form #11.004](#)

[IRS Liens and Levies](#) (OFFSITE LINK)

IRS publications related to collection:

-  [Internal Revenue Manual, 114.1 Ch. 4: Compliance and Customer Service Manager's Handbook; Collection Managers](#) (OFFSITE LINK)
- [Internal Revenue Manual, Part 5: Collection Process](#) (OFFSITE LINK)
-  [IRS Office of Chief Counsel Collection Due Process Hearing Guidelines](#) (89 Kbytes) **(HOT!)** (OFFSITE LINK)
-  [IRS Publication 1: Your Rights as a Taxpayer](#) (OFFSITE LINK)
-  [IRS Publication 594: The IRS Collection Process](#) (OFFSITE LINK)
-  [IRS Publication 1660: Collection Appeal Rights](#) (OFFSITE LINK)

Generally:

- [26 U.S.C. §6330: Notice and Opportunity for Hearing Prior to Levy](#) (OFFSITE LINK)
- [26 U.S.C. Subtitle F, Chapter 64, Subchapter D, Part II: Levy](#) (OFFSITE LINK)
- "levy" defined: [ITFFI-C \(HOT!\)](#) (OFFSITE LINK)
- IRS Has Not Fully Implemented Procedures to Notify Taxpayers Before Taking their Funds for Payment of Taxes:  [PAAGF](#) (OFFSITE LINK)
- [USAM Tax Resource Manual §22: Order to Effect Levy](#) (OFFSITE LINK)

Remedies:

- [Defeating the Anti-Injunction Act](#) (OFFSITE LINK)
- Sue Employers, County Recorders, and Financial Institutions if They violate Your Due Process Rights: [ITFFI-I5.5](#) (OFFSITE LINK) ; [TFPM](#) §3.5.4.5 (OFFSITE LINK)
- [Relation-Back Doctrine Condemns Administrative Tax Liens and Levies](#) (OFFSITE LINK)

Seizure:

- [26 U.S.C. Subtitle F, Chapter 64, Subchapter D: Seizure of Property for Collection of Taxes](#) (OFFSITE LINK)
- Forfeiture/Seizure: [USAM §9-111.000](#) (OFFSITE LINK)
-  [Judicial Approval Required for Seizure of Principal Residence](#) (OFFSITE LINK)
- [What Can the IRS Seize?](#) (OFFSITE LINK)

Liens:

- [26 U.S.C. Subtitle F, Chapter 64, Subchapter C; Part II: Liens](#) (OFFSITE LINK)
- [26 U.S.C. §6321](#) (OFFSITE LINK) : Lien for taxes
- [26 U.S.C. §6323\(a\)](#) (OFFSITE LINK) : Validity and Priority Against Certain Persons
- [26 U.S.C. §7402\(e\)](#) (OFFSITE LINK) : Jurisdiction of District Courts, Actions to quiet title
- [31 U.S.C. §3713: Priority of Government claims](#) (OFFSITE LINK)
- [31 U.S.C., Subtitle III, Chapter 37, Subchapter II: Claims of the United States Government](#) (OFFSITE LINK)
- Challenge All Liens and Levies: [ITFFI-I§4.21](#) (OFFSITE LINK) ; [TFPM](#) §3.5.4.21 (OFFSITE LINK)
- [Federal Lien Registration Act](#) (OFFSITE LINK)
- [Sample State Implementation: Maine](#) (OFFSITE LINK)
-  [Text of Act](#) -See the TaxDVD/Enforcement/Liens/uf1raa82.pdf file
- [Internal Revenue Manual \(IRM\), Section 5.17.2: Federal Tax Liens](#) (OFFSITE LINK)
- [IRS Liens and Levies](#) (OFFSITE LINK)
- [IRS Liens: Are they for Subtitle A Income Taxes or Subtitle B Estate Taxes?](#) (OFFSITE LINK)

IRS publications related to collection:

-  [IRS Office of Chief Counsel Collection Due Process Hearing Guidelines](#) (89 Kbytes) **(HOT!)** (OFFSITE LINK)

-  [IRS Publication 1: Your Rights as a Taxpayer](#) (OFFSITE LINK)
-  [IRS Publication 594: The IRS Collection Process](#) (OFFSITE LINK)
- IRS Publication 785: How to Prepare Application for Certificate of Subordination of Federal Tax Lien
-  [IRS Publication 1660: Collection Appeal Rights](#) (OFFSITE LINK)

[Jack Cohen on Lien Removal](#) (audio) -see the TaxDVD/Researchers/Cohen,Jack/021211%20Jack%20Cohen,%20Lien%20removal.mp3 file "lien" defined: [ITFFI-C](#) (OFFSITE LINK)

[Liens: Are They for Subtitle A Income Taxes or Subtitle B Estate Taxes?](#) (OFFSITE LINK)

-  [Judicial Approval Required for Seizure of Principal Residence](#) (OFFSITE LINK)
-  Notice of Lien Response: [ITFFI-E§9.1](#)(OFFSITE LINK)
- [Relation-Back Doctrine Condemns Administrative Tax Liens and Levies](#)(OFFSITE LINK)
-  [Removing State and Federal Tax Liens](#) (OFFSITE LINK)
-  [The History of the Certified Assessed Tax in the United States Supreme Courts-by Dr. Ed Rivera, Attorney at Law](#) (OFFSITE LINK)
- [Village of Dimondale v. Leslie Grable](#) (OFFSITE LINK) (example successful Quiet Title Action to remove IRS lien)
- [What Can the IRS Seize?](#) (OFFSITE LINK)

Withholding:

[26 U.S.C. §3406: Backup Withholding](#) (OFFSITE LINK)

-  [Correcting Erroneous Information Returns, Form #04.001](#)-very important
- [Correcting Erroneous IRS Form 1042's, Form #04.003](#)-how to correct erroneous income reports
- [Correcting Erroneous IRS Form 1098's, Form #04.004](#)-how to correct erroneous income reports
- [Correcting Erroneous IRS Form 1099's, Form #04.005](#)-how to correct erroneous income reports
- [Correcting Erroneous IRS Form W-2's, Form #04.006](#)-very important
-  [Demand for Verified Evidence of "Trade or Business" Activity: Information Return, Form #04.007](#)-Use this form in the case where someone you work for or with may or definitely will file a fraudulent Information Return against you, and you are not engaged in a "trade or business". This prevents you from having false or erroneous Information Returns filed against you by educating companies and financial institutions about their proper use. Information Returns include IRS Forms W-2, 1042-S, 1098, and 1099.
-  [Federal and State Tax Withholding Options for Private Employers, Form #09.001](#)- book
-  [Federal Tax Withholding, Form #04.102](#)-short handout to give to private employers
- [Compliance with Tax Return Withholdings for U.S. Source Income of Nonresident Aliens](#) (OFFSITE LINK) (NOTE: "U.S."=District of Columbia. See [26 U.S.C. 7701\(a\)\(9\)](#) and (a)(10))
- [International Taxpayers: Tax withholding](#)-(OFFSITE LINK) IRS Website
- [NRA Withholding](#)-(OFFSITE LINK) IRS Website

3.3 Avoiding Federal Government Franchises and Licenses:

-  [Census Worker Survey and Response Handout, Form #06.026](#)
- [Correct Your Civil Status](#) (OFFSITE LINK) -Family Guardian, Law and Government Page, Section 5.1
-  [Denial of Application Affidavit, Form #06.004](#)
-  [Employer Identification Number \(EIN\) Permanent Amendment Notice, Form #06.022](#)
- [Getting a USA Passport as a State National-get an ID not tied to federal territory](#)
 - [HTML: Form #10.012](#) (Member Subscriptions)
 -  [PDF: Form #10.013](#) (Bookstore)
-  [Government Verified Identity Affidavit, Form #06.021](#)-get an ID not tied to federal territory
-  [Jury Summons Response Attachment, Form #06.015](#)
-  [Lawfully Avoiding the Military Draft, Form #09.003](#)
-  [Postal Service Form 1583 Attachment, Form #06.018](#) (MS)
-  [Privacy Agreement, Form #06.014](#)
-  [Resignation as Compelled Social Security Trustee, Form #06.002](#) -allows you to legally and permanently

quit Social Security

[Social Security Number Policy Manual, Form #06.013-how to live without an SSN](#)

 [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001](#)

 [USA Passport Application Attachment, Form #06.007](#) (CMO)

 [Why You Are Not Eligible for Social Security, Form #06.001](#) -form you can use to get a driver's license without a Social Security Number

3.4 Obtaining and correcting false information returns:

 [Correcting Erroneous Information Returns, Form #04.001](#)-very important

 [Corrected Information Return Attachment Letter, Form #04.002](#)

[Correcting Erroneous IRS Form 1042's, Form #04.003](#)-how to correct erroneous income reports

[Correcting Erroneous IRS Form 1098's, Form #04.004](#)-how to correct erroneous income reports

[Correcting Erroneous IRS Form 1099's, Form #04.005](#)-how to correct erroneous income reports

[Correcting Erroneous IRS Form W-2's, Form #04.006](#)-very important

[How to obtain copies of erroneous information returns:](#)

 [Correcting Erroneous Information Returns, Form #04.001, Section 6](#)

 [IMF Decoding Freedom of Information Act Requests, Form #03.015, FOIA #3](#)

3.5 Federal court:

 [SEDM Jurisdictions Database, Litigation Tool #09.003](#) - detailed database of all jurisdictions within the USA. Provides TONS of useful points and authorities.

 [Challenging Federal Jurisdiction Course, Form #12.010](#)- overview of how to challenge federal jurisdiction.
[SEDM Jurisdictions Database Online, Litigation Tool #09.004**](#) - detailed ONLINE database of all jurisdictions within the USA. Provides TONS of useful points and authorities.

[Authorities on Federal Jurisdiction](#) (OFFSITE LINK) - Family Guardian Fellowship

[Authorities on Jurisdiction of Federal Courts](#) (OFFSITE LINK) - Family Guardian Fellowship

[Challenging Jurisdiction](#) (OFFSITE LINK) -Family Guardian

[Civil Causes of Action](#), Litigation Tool #10.012 -civil causes of action for use in litigating under the common law rather than statutory law

-  [Sample](#)
-  [PDF in Member Subscriptions](#). Requires free [Adobe Acrobat Reader](#) version 5.0 or later.
- [Member Subscriptions](#)-how to gain access to this brief

[Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002](#) -summary of most major remedies for those facing civil tax litigation

 [Federal Jurisdiction, Form #05.018](#) -authorities useful in challenging federal jurisdiction

[Responding to a Criminal Tax Indictment, Litigation Tool #10.004](#)

[What Happened to Justice?, Form #06.012](#) - detailed research on the origins of the federal courts that proves that all current district and circuit courts are franchise courts and NOT constitutional courts.

4. STATE ISSUES

4.1 Basic information:

 [SEDM Jurisdictions Database, Litigation Tool #09.003](#) - detailed database of all jurisdictions within the USA. Provides TONS of useful points and authorities.

[SEDM Jurisdictions Database Online, Litigation Tool #09.004**](#) - detailed ONLINE database of all jurisdictions within the USA. Provides TONS of useful points and authorities. [State response letter index](#)

[State legal resources](#) (OFFSITE LINK)

[State income tax information](#) (OFFSITE LINK)

 [State Income Taxes, Form #05.031](#)

[Litigation Tools Page](#) -tools for litigating in state court to defend your rights
[Correcting Erroneous IRS Form W-2's, Form #04.006](#)-very important

4.2 Situational tax references:

Responding to state letters and notices:

[State Response Letter Index](#)-SEDM website
[About SSNs/TINs on Tax Correspondence, Form #07.004](#)- IMPORTANT!
[Responding to Federal and State Tax Correspondence](#)-Tax Fraud Prevention Manual, Form #06.008, Chapter 3
[Writing Effective Response Letters, Form #09.006](#)-article

Responding to a tax assessment or Substitute For Return (SFR):

[Authorities on Assessment](#) (OFFSITE LINK)
[Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011](#)

-  [PDF in Member Subscriptions](#) (requires account)
- [Member Subscriptions](#) (sign up so you can download)

[Assessment Response: State, Form #07.202](#)- responding to the collection notice
 [Demand for Verified Evidence of Lawful State Assessment, Form #07.204](#)
[Criminal Complaint in Connection with IRS Notice of Deficiency, Litigation Tool #08.006](#)
[Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010](#)

-  [PDF in Member Subscriptions](#) (requires account)
- [Member Subscriptions](#) (sign up so you can download)

 [IRS Freedom of Information Act \(FOIA\) Request, Form #03.014](#)
 [IMF Decoding Freedom of Information Act Requests, Form #03.015](#)

Levies:

[31 U.S.C. §3713: Priority of Government claims](#) (OFFSITE LINK)
[31 U.S.C., Subtitle III, Chapter 37, Subchapter II: Claims of the United States Government](#) (OFFSITE LINK)
Challenge All Liens and Levies: [ITFFI-IS4.21](#) (OFFSITE LINK) ; [TFPM §3.5.4.21](#) (OFFSITE LINK)
[Fair Credit Reporting Act \(FCRA\)](#)- (OFFSITE LINK) FTC
[Fair Debt Collection Practices Act \(FDCPA\)](#)-(OFFSITE LINK) FTC
[How Does the Government Apply Duress and What is the Remedy For It?](#) (OFFSITE LINK)
Injunction Actions: [USAM §6-5.330](#) (OFFSITE LINK)
[Tax Deposition CD, Form #11.004](#)
[IRS Liens and Levies](#) (OFFSITE LINK)
IRS publications related to collection:

-  [Internal Revenue Manual, 114.1 Ch. 4: Compliance and Customer Service Manager's Handbook; Collection Managers](#) (OFFSITE LINK)
-  [Internal Revenue Manual, Part 5: Collection Process](#) (OFFSITE LINK)
-  [IRS Office of Chief Counsel Collection Due Process Hearing Guidelines](#) (89 Kbytes) (**HOT!**) (OFFSITE LINK)
-  [IRS Publication 1: Your Rights as a Taxpayer](#) (OFFSITE LINK)
-  [IRS Publication 594: The IRS Collection Process](#) (OFFSITE LINK)
-  [IRS Publication 1660: Collection Appeal Rights](#)(OFFSITE LINK)

Generally:

[26 U.S.C. §6330: Notice and Opportunity for Hearing Prior to Levy](#) (OFFSITE LINK)
[26 U.S.C. Subtitle F, Chapter 64, Subchapter D, Part II: Levy](#) (OFFSITE LINK)
"levy" defined: [ITFFI-C](#) (**HOT!**)
IRS Has Not Fully Implemented Procedures to Notify Taxpayers Before Taking

their Funds for Payment of Taxes:  [PAAGF](#) (OFFSITE LINK)
[USAM Tax Resource Manual §22: Order to Effect Levy](#) (OFFSITE LINK)

Remedies:

[Defeating the Anti-Injunction Act](#) (OFFSITE LINK)
Sue Employers, County Recorders, and Financial Institutions if They violate Your Due Process Rights: [ITFFI-I5.5](#) (OFFSITE LINK) ; [TFPM §3.5.4.5](#) (OFFSITE LINK)
[Relation-Back Doctrine Condemns Administrative Tax Liens and Levies](#)(OFFSITE LINK)

Seizure:

[26 U.S.C. Subtitle F, Chapter 64, Subchapter D: Seizure of Property for Collection of Taxes](#) (OFFSITE LINK)
Forfeiture/Seizure: [USAM §9-111.000](#) (OFFSITE LINK)
 [Judicial Approval Required for Seizure of Principal Residence](#) (OFFSITE LINK)
[What Can the IRS Seize?](#) (OFFSITE LINK)

Liens:

[26 U.S.C. Subtitle F, Chapter 64, Subchapter C; Part II: Liens](#) (OFFSITE LINK)
[26 U.S.C. §6321](#) (OFFSITE LINK) : Lien for taxes
[26 U.S.C. §6323\(a\)](#) (OFFSITE LINK) : Validity and Priority Against Certain Persons
[26 U.S.C. §7402\(e\)](#)(OFFSITE LINK) : Jurisdiction of District Courts, Actions to quiet title
[31 U.S.C. §3713: Priority of Government claims](#) (OFFSITE LINK)
[31 U.S.C., Subtitle III, Chapter 37, Subchapter II: Claims of the United States Government](#) (OFFSITE LINK)
Challenge All Liens and Levies: [ITFFI-I§4.21](#) (OFFSITE LINK) ; [TFPM §3.5.4.21](#) (OFFSITE LINK)
[Federal Lien Registration Act](#) (OFFSITE LINK)

[Sample State Implementation: Maine](#) (OFFSITE LINK)
 [Text of Act](#)-See the TaxDVD/Enforcement/Liens/uflraa82.pdf file

[Internal Revenue Manual \(IRM\), Section 5.17.2: Federal Tax Liens](#) (OFFSITE LINK)
[IRS Liens and Levies](#) (OFFSITE LINK)
[IRS Liens: Are they for Subtitle A Income Taxes or Subtitle B Estate Taxes?](#) (OFFSITE LINK)
IRS publications related to collection:

 [IRS Office of Chief Counsel Collection Due Process Hearing Guidelines](#) (89 Kbytes) **(HOT!)** (OFFSITE LINK)
 [IRS Publication 1: Your Rights as a Taxpayer](#) (OFFSITE LINK)
 [IRS Publication 594: The IRS Collection Process](#) (OFFSITE LINK)
IRS Publication 785: How to Prepare Application for Certificate of Subordination of Federal Tax Lien
 [IRS Publication 1660: Collection Appeal Rights](#) (OFFSITE LINK)

[Jack Cohen on Lien Removal](#) (audio) -See the TaxDVD/Researchers/Cohen,Jack/021211%20Jack%20Cohen,%20Lien%20removal.mp3 file "lien" defined: [ITFFI-C](#)

[Liens: Are They for Subtitle A Income Taxes or Subtitle B Estate Taxes?](#) (OFFSITE LINK)

 [Judicial Approval Required for Seizure of Principal Residence](#) (OFFSITE LINK)

 Notice of Lien Response: [ITFFI-E§9.1](#) (OFFSITE LINK)

[Relation-Back Doctrine Condemns Administrative Tax Liens and Levies](#) (OFFSITE LINK)

 [Removing State and Federal Tax Liens](#) (OFFSITE LINK)

 [The History of the Certified Assessed Tax in the United States Supreme Courts-by Dr. Ed Rivera, Attorney at Law](#) (OFFSITE LINK)

[Village of Dimondale v. Leslie Grable](#) (example successful Quiet Title Action to remove IRS lien) (OFFSITE LINK)

[What Can the IRS Seize?](#) (OFFSITE LINK)

4.3 Avoiding state government franchises and license:

[Defending Your Right to Travel, Form #06.010](#) - electronic book that describes how to lawfully function without a state-issued driver's license

[Driver License Termination Form #06.025](#)

-  [PDF in Member Subscriptions](#)
- [Member Subscriptions](#) (sign up so you can download)

[Gun Control](#) (OFFSITE LINK) -avoid gun registration and background checks. Family Guardian Fellowship

 [Jury Summons Response Attachment, Form #06.015](#)

[Sovereign Christian Marriage, Form #06.008](#) - electronic book that describes how to eliminate a state marriage license

[Sovereign Marriage Course, Form #12.016](#) (Member Subscriptions) - get married under common law using a contract instead of a license

[Unlicensed Practice of Law, Form #05.029](#)

-  [Sample](#)
-  [PDF in Member Subscriptions](#). Requires free [Adobe Acrobat Reader](#) version 5.0 or later.
- [Member Subscriptions](#)-how to gain access to this brief

4.4 Traffic Court

[State Vehicle Codes](#) (OFFSITE LINK)

[State legal research sources](#) (OFFSITE LINK)

[Defending Your Right to Travel, Form #06.010](#) - electronic book that describes how to lawfully function without a state-issued driver's license

[Driver License Termination Form #06.025](#)

-  [PDF in Member Subscriptions](#). Requires free [Adobe Acrobat Reader](#) version 5.0 or later.
- [Member Subscriptions](#) (sign up so you can download)

 [Government Franchises Course, Form #12.012](#) -training course on franchises. Driver licensing is a franchise

 [Government Instituted Slavery Using Franchises, Form #05.030](#)- detailed research on franchises. Driver licensing is a franchise

[SEDM Right to Travel Authorities, Litigation Tool #09.005](#)-detailed authorities for all 50 states on right to travel. Use in your defense in traffic court.

-  [Sample](#)
-  [PDF in Member Subscriptions](#). Requires free [Adobe Acrobat Reader](#) version 5.0 or later.
- [Member Subscriptions](#)-how to gain access to this brief

 [Sovereignty for Police Officers Course, Form #12.022](#)- how to educate police officers about your status as NOT being a "sovereign citizen"

4.5 Family Court

[Sovereign Christian Marriage, Form #06.009](#) - electronic book that describes how to married with a private contract and contract the state OUT of your marriage. Prevents the need for family court.

4.6 Common law litigation

[Hot Topics: Common Law Litigation**](#) (Member Subscriptions)- tools and resources for litigating under the common law

 [Common Law Abatement, Litigation Tool #10.016](#)

 [Common Law Practice Guide, Litigation Tool #10.013](#) (Bookstore)- how to litigate under the common law

[Legal Self-Help](#) (OFFSITE LINK)- free tools for litigation. Family Guardian Fellowship Sovereignty and Freedom Page, Section 9

[Litigation Tools Page, Section 1.10.0: SEDM Practice Guides](#)

5. PRIVATE EMPLOYERS

5.1 Educating ignorant or fearful employers:

-  [Federal and State Income Tax Withholding on Individuals Course, Form #12.003](#)-short class
-  [Income Tax Withholding and Reporting Course, Form #12.004](#)-short training course in our Liberty University
-  [Federal Tax Withholding, Form #04.102](#)-short handout to give to private employers
-  [Tax Withholding and Reporting: What the Law Says, Form #04.103](#) -brief summary of all the tax withholding laws
-  [Who are "taxpayers" and who needs a "Taxpayer Identification Number", Form #05.013](#)-short class
-  [Federal and State Withholding Options for Private Employers, Form #09.001](#)- pamphlet that you can hand to your employer to get him up to speed on the fraud.

5.2 Stopping unlawful/non-consensual withholding and reporting:

- [About IRS form W-8BEN, Form #04.202](#) - how to fill out this important form
-  [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#)
- [Correcting Erroneous IRS Form W-2's, Form #04.006](#)- form to zero out erroneous reports of "wages" earned provided on a W-2 by misinformed private companies that are not part of the government
-  [Federal Tax Withholding, Form #04.102](#)-short handout to give to private employers
-  [Federal and State Tax Withholding Options for Private Employers, Form #09.001](#)- pamphlet that shows how to stop employer withholding
- [Stop Employer Withholding of Income Taxes](#)-(OFFSITE LINK) Sovereignty Forms and Instructions Online, Form #10.004, Instructions Step 4.13
-  [Income Tax Withholding and Reporting Course, Form #12.004](#)-short training course in our Liberty University
-  [Tax Withholding and Reporting: What the Law Says, Form #04.102](#) -brief summary of all the tax withholding laws
-  [Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205](#)

5.3 Correcting erroneous information returns reporting:

-  [Income Tax Withholding and Reporting Course, Form #12.004](#)-short training course in our Liberty University
-  [Demand for Verified Evidence of "Trade or Business" Activity: Currency Transaction Report, Form #04.008](#)- Use this form in the case where you are trying to withdraw \$10,000 or more from a financial institution in cash, and they want to fill out a Currency Transaction Report (CTR), Treasury form 8300, on the transaction. Typically, banks are not subject to federal legislative jurisdiction AND the CTR's can only be completed on those who are engaged in a "trade or business", which few Americans are.
-  [Demand for Verified Evidence of "Trade or Business" Activity: Information Return, Form #04.007](#)-Use this form in the case where someone you work for or with may or definitely will file a fraudulent Information Return against you, and you are not engaged in a "trade or business". This prevents you from having false or erroneous Information Returns filed against you by educating companies and financial institutions about their proper use. Information Returns include IRS Forms W-2, 1042-S, 1098, and 1099.
-  [Correcting Erroneous Information Returns, Form #04.001](#)-very important
- [Correcting Erroneous IRS Form 1042's, Form #04.003](#)-how to correct erroneous income reports
- [Correcting Erroneous IRS Form 1098's, Form #04.004](#)-how to correct erroneous mortgage interest reports
- [Correcting Erroneous IRS Form 1099's, Form #04.005](#)-how to correct erroneous income reports
- [Correcting Erroneous IRS Form W-2's, Form #04.006](#)-very important
- [Ensure your Employer Reports the Correct Amount on your W-2 as "Wages"](#)-(OFFSITE LINK) Sovereignty Forms and Instructions Online, Form #10.004, step 4.9
-  [Legal Notice to Correct Fraudulent Tax Status, Reporting, and Withholding, Form #04.401](#) - send to the legal dept. of intransigent employers who refuse to reform their illegal practices BEFORE you sue them

5.4 Filling Out an I-9 Form:

-  [Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 24.6](#)
-  [I-9 Form Amended, Form #06.028](#)

5.5 Responding to Compelled Use of SSN/TIN:

- [About E-Verify, Form #04.107](#)
- [About SSNs/TINs on Government Forms and Correspondence, Form #07.004, Sections 10 and 11](#)
-  [About SSNs/TINs on Government Forms and Correspondence, Form #05.012, Sections 10 and 11](#)
-  [Federal and State Tax Withholding Options for Private Employers, Form #09.001, Sections 24.2.1: Demands for Social Security Numbers or Taxpayer Identification Numbers for Background Checks](#)
-  [Federal and State Tax Withholding Options for Private Employers, Form #09.001, Sections 24.2 and 24.6](#)
-  [Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205](#) -attach to withholding paperwork

5.6 Responding to Request to Participate in E-Verify:

- [About E-Verify, Form #04.107](#)
- [About SSNs/TINs on Government Forms and Correspondence, Form #07.004, Sections 9 and 10](#)
-  [Federal and State Tax Withholding Options for Private Employers, Form #09.001, Sections 24.2 and 24.6 \(E-Verify\)](#)
-  [Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205](#) -attach to withholding paperwork

6. FINANCIAL INSTITUTIONS

6.1 Basic information:

-  [Who are "taxpayers" and who needs a "Taxpayer Identification Number", Form #05.013](#)-short class [Educate and screen your Employer, Financial Institutions, and County Recorder](#)-(OFFSITE LINK) Sovereignty Forms and Instructions Online, Form #10.004, step 3.5
- [Change your Filing Status to Non-Resident Non-Person and Denumber yourself](#)-(OFFSITE LINK) Sovereignty Forms and Instructions Online, Form #10.004, step 3.14
- [Move your assets to banks that don't require Social Security Numbers](#)- (OFFSITE LINK) Sovereignty Forms and Instructions Online, Form #10.004, step 3.8
-  [Non-Resident Non-Person Position, Form #05.020](#)-shows why this is the only lawful status you can have at a bank or financial institution
-  [Privacy Agreement, Form #06.014](#) - attach this form to all government forms to protect your privacy
- [Transferring IRA to an unnumbered account](#)-(OFFSITE LINK) Sovereignty Forms and Instructions Online, Form #10.004, form 5.8

6.2 Opening accounts as a STATUTORY "Non-Resident Non-Person" without Taxpayer Identification Numbers:

- [About IRS Form W-8BEN, Form #202, Section 7 \(Members Only form\)](#)
-  [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#)
- [Frequently Asked Questions, Question #5.11](#)
- [Legal Notice of Financial Account Closure, Form #06.006](#)-Use this form to close business accounts that were opened with TINs or EINs. Builds protective exculpatory evidence.
 -  [PDF in Member Subscriptions](#). Requires free [Adobe Acrobat Reader](#) version 5.0 or later.
 - [Member Subscriptions](#)-how to gain access to this brief
- [Open non-interest bearing account without SSN or TIN](#)-(OFFSITE LINK) Sovereignty Forms and Instructions Online, Form #10.004, step 3.14
- [Tax Form Attachment, Form #04.201](#)-attach to all STANDARD IRS forms. MANDATORY requirement of [Member Agreement](#)
-  [Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205](#)

6.3 Stopping unlawful/non-consensual withholding and reporting:

-  [Income Tax Withholding and Reporting Course, Form #12.004](#)-short, simple training course in our Liberty University
[About IRS form W-8BEN, Form #04.202](#) - how to fill out this important form
-  [Demand for Verified Evidence of "Trade or Business" Activity: Information Return, Form #04.007](#)-Use this form in the case where someone you work for or with may or definitely will file a fraudulent Information Return against you, and you are not engaged in a "trade or business". This prevents you from having false or erroneous Information Returns filed against you by educating companies and financial institutions about their proper use. Information Returns include IRS Forms W-2, 1042-S, 1098, and 1099.
-  [Legal Notice to Correct Fraudulent Tax Status, Reporting, and Withholding, Form #04.401](#) - send to the legal dept. of intransigent financial institutions who refuse to reform their illegal practices BEFORE you sue them
-  [New Hire Paperwork Attachment, Form #04.203](#) - Attach this to payroll documents provided to private employers upon hiring to stop both tax withholding and reporting. This is the long version.
-  [Tax Form Attachment, Form #04.201](#) - send to the legal dept. of intransigent financial institutions who refuse to reform their illegal practices BEFORE you sue them

6.4 Correcting erroneous information returns and other reports:

- [Information Return Scam](#) (OFFSITE LINK) - background on the information return fraud
- [Trade or Business Scam-IMPORTANT!](#) Describes the true nature of the federal income tax under I.R.C. Subtitle A as an indirect excise tax upon privileged federal contracts and employment
- PDF:  [Trade or Business Scam, Form #05.001](#)
- HTML (OFFSITE LINK): [Family Guardian](#)
-  [Income Tax Withholding and Reporting Course, Form #12.004](#)-short1 training course in our Liberty University
-  [Federal Tax Withholding, Form #04.102](#)-short summary of withholding laws
-  [Demand for Verified Evidence of "Trade or Business" Activity: Currency Transaction Report, Form #04.008](#)- Use this form in the case where you are trying to withdraw \$10,000 or more from a financial institution in cash, and they want to fill out a Currency Transaction Report (CTR), Treasury form 8300, on the transaction. Typically, banks are not subject to federal legislative jurisdiction AND the CTR's can only be completed on those who are engaged in a "trade or business", which few Americans are.
-  [Demand for Verified Evidence of "Trade or Business" Activity: Information Return, Form #04.007](#)-Use this form in the case where someone you work for or with may or definitely will file a fraudulent Information Return against you, and you are not engaged in a "trade or business". This prevents you from having false or erroneous Information Returns filed against you by educating companies and financial institutions about their proper use. Information Returns include IRS Forms W-2, 1042-S, 1098, and 1099.
-  [Correcting Erroneous Information Returns, Form #04.001](#)-very important
-  [Corrected Information Return Attachment Letter, Form #04.002](#)-very important
- [Correcting Erroneous IRS Form 1042's, Form #04.003](#)-how to correct erroneous income reports
- [Correcting Erroneous IRS Form 1098's, Form #04.004](#)-how to correct erroneous income reports
- [Correcting Erroneous IRS Form 1099's, Form #04.005](#)-how to correct erroneous income reports
- [Correcting Erroneous IRS Form W-2's, Form #04.006](#)-very important
- [Information Returns Processing](#) (OFFSITE LINK)-IRS
- [26 U.S.C. §7434: Civil Damages for Fraudulent Filing of Information Returns](#) (OFFSITE LINK)
- [26 U.S.C. §7207: Fraudulent Returns, Statements, or other documents](#) (OFFSITE LINK)
- [26 U.S.C. §6041: Information at source](#) (OFFSITE LINK)
- [26 C.F.R. §1.6041-1: Return of information as to payments of \\$600 or more](#) (OFFSITE LINK)
- [26 C.F.R. §1.6041-2: Return of information as to payments to employees](#) (OFFSITE LINK)
- [26 C.F.R. §1.6041-3: Payments for which no return of information is required under section 6041](#) (OFFSITE LINK)
- [26 C.F.R. §1.6041-4: Foreign-related items and other exceptions](#) (OFFSITE LINK)

6.5 Responding to a request to update a W-8 form on file or a threat to institute backup withholding

- [About IRS form W-8BEN, Form #04.202](#) - how to fill out this important form
-  [Non-Resident Non-Person Position, Form #05.020](#), Section 21.4
[W-8 Update/Backup Withholding Threat Response, Form #04.221](#)

-  [PDF in Member Subscriptions](#). Requires free [Adobe Acrobat Reader](#) version 5.0 or later.
- [Member Subscriptions](#)-how to gain access to this brief

7. COURT GENERALLY

7.1 Selecting a freedom attorney

The following form is useful in selecting competent legal counsel to assist you in civil or criminal litigation involving defending your sovereignty:

1.  [Competent Counsel Questionnaire: Tax Case, Litigation Tool #01.004](#)
2.  [Test for Federal Tax Professionals, Form #03.009](#)
3.  [Test for State Tax Professionals, Form #03.010](#)

7.2 Common law litigation

[Hot Topics: Common Law Litigation**](#) (Member Subscriptions)- tools and resources for litigating under the common law

[Common Law Practice Guide, Litigation Tool #10.013](#) - procedures and tactics for common law litigation in civil court

 [Common Law Abatement, Litigation Tool #10.016](#)- How to challenge illegality of a court proceeding without a special appearance.

 [Rebutted False Arguments About the Common Law, Form #08.025](#)
[Sovereignty and Freedom Page, Section 8.3: Common law](#) (OFFSITE LINK)

 [SEDM Jurisdictions Database, Litigation Tool #09.003](#) - detailed database of all jurisdictions within the USA. Provides TONS of useful points and authorities.

[SEDM Jurisdictions Database Online, Litigation Tool #09.004**](#) - detailed ONLINE database of all jurisdictions within the USA. Provides TONS of useful points and authorities.

 [Sovereignty and Freedom Points and Authorities, Litigation Tool #10.018](#)- Points and authorities you can use to write your pleadings

[Authorities on Federal Jurisdiction](#) (OFFSITE LINK) - Family Guardian

[Authorities on Jurisdiction of Federal Courts](#) (OFFSITE LINK) - Family Guardian

[Taxation Page, Section 11: Challenging Jurisdiction](#) (OFFSITE LINK) -Family Guardian

[Civil Causes of Action](#), Litigation Tool #10.012 -civil causes of action for use in litigating under the common law rather than statutory law

-  [Sample](#)
-  [PDF in Member Subscriptions](#). Requires free [Adobe Acrobat Reader](#) version 5.0 or later.
- [Member Subscriptions](#)-how to gain access to this brief

 [Federal Jurisdiction, Form #05.018](#) -authorities useful in challenging federal jurisdiction

7.3 Responding to a deposition of the IRS/Dept. of Justice generally

If you are deposed to answer questions about tax subjects generally and which do not relate to your involvement or participation in SEDM, we recommend the following resource:

1.  [Deposition Handout, Form #03.018](#)
2.  [Test for Federal Tax Professionals, Form #03.009](#)
3. [Tax Deposition Questions, Form #03.016](#) (OFFSITE LINK) -Family Guardian Fellowship
4. [Amplified Deposition Transcript, Form #03.013](#)
5.  [Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006](#)-introduce into evidence at the deposition to ensure that they do not kidnap your identity to a foreign jurisdiction
6.  [Citizenship, Domicile, and Tax Status Options, Form #10.003](#)-Excellent succinct reference to talk about citizenship and domicile in legal proceedings and discovery to prevent misunderstandings about your sovereign status.

7.4 Responding to a deposition of the IRS/Dept. of Justice About SEDM or Family

Guardian

If you as a Member of SEDM are approached with a summons by either the IRS or the Dept. of Justice and they want to depose you in order to ask questions about your involvement with SEDM or Family Guardian Fellowship, see the following:

1.  [SEDM Member Agreement, Form #01.001](#) - Section 7 describes how members must respond to questions at such a deposition. Section 6 also says that if they provide any information about SEDM, they agree to become the substitute Defendant.
2.  [Deposition Handout: Member Deposition, Form #03.005](#) - Members must give this to the deposing counsel BEFORE the meeting and demand that they sign it, per the Member Agreement.
3.  [Deposition Agreement, Form #03.004](#) - Members must bring a copy of this document to the deposition and submit it into evidence.
4. [Case History of C. Hansen](#) (OFFSITE LINK) -Section entitled "DOJ Litigation" under date 11/30/2005 contains an audio recording that you can listen to of a DOJ deposition of one of our members. He really embarrassed them
5.  [Policy Document: Rebutted Arguments Against This Website, Form #08.001](#) - Hand this form to any government investigator or detractor who tries to discredit this website. Ask them to rebut the questions and the end and anything they specifically disagree with using evidence. Tell them they agree if they won't rebut per Federal Rule of Civil Procedure 8(b)(6).

7.5. Challenging Federal Enforcement Authority and Jurisdiction

The following resources are helpful to those wishing to challenging federal enforcement authority and jurisdiction:

1. [Authorities on Federal Jurisdiction](#) (OFFSITE LINK)
2. [Law and Government Page, Section 9: Challenging Jurisdiction](#) (OFFSITE LINK) -Family Guardian
3.  [Administrative State: Tactics and Defenses Course, Form #12.041](#)
4.  [Avoiding Traps in Government Forms Course, Form #12.023](#) -challenge jurisdiction alleged to have been established by government forms you filled out.
5.  [Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052](#)
6.  [Challenging Federal Jurisdiction Course, Form #12.010](#)
7. [Civil Status](#) (Important!)
8.  [Federal Jurisdiction, Form #05.018](#)
9. [Federal Enforcement Authority in States of the Union, Form #05.032](#) -**IMPORTANT!** Proves that most federal law may only be enforced against government employees, instrumentalities, agents, officers, and benefit recipients.
 - o [Sample](#)
 - o [PDF in member subscriptions](#)
 - o [Member Subscriptions](#)
10.  [Lawfully Avoiding Government Obligations Course, Form #12.040](#) - challenge the existence of alleged but usually not actual civil statutory obligations.
11.  [SEDM Jurisdictions Database, Litigation Tool #09.003](#) - detailed authorities on every jurisdiction in the country.
12. [SEDM Jurisdictions Database Online, Litigation Tool #09.004**](#) - detailed authorities on every jurisdiction in the country.
13. [SEDM Right to Travel Authorities, Litigation Tool #09.005](#) - detailed authorities on right to travel for use in traffic court.
 - o [PDF in Member Subscriptions](#)
 - o [Member Subscriptions](#)
14.  [Separation Between Public and Private, Form #12.025](#) -challenge jurisdiction over your private property
15.  [Sovereignty and Freedom Points and Authorities, Litigation Tool #10.018](#) -authorities on private property and private rights and government jurisdiction
16.  [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#)
17.  [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#)
18.  [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)

8. TAX LITIGATION AND DISCOVERY

8.1 Going to Tax Court

Those faced with going to U.S. Tax Court should read the following important documents. This so-called COURT is, in fact, a SCAM:

1. [The Tax Court Scam, Form #05.039](#)
 - o [Sample](#)
 - o [PDF in Member Subscriptions](#)
 - o [Member Subscriptions](#)
2. [Why Most People Lost in Tax Court](#) (OFFSITE LINK)

8.2 Civil tax litigation

Members facing civil tax litigation against the government can take advantage of the following very helpful resources to get the best results possible:

1. [SEDM Litigation Tools Page](#) -pleadings and forms useful to those litigating a civil tax case
2. [Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002](#) -summary of most major remedies for those facing civil tax litigation
3. [Petition to Dismiss Civil Tax Case Litigation Tool #03.002](#)

8.3 Criminal tax investigation

Members being investigated for alleged criminal tax violations are strongly recommend to use the following resources:

1. [Responding to a Criminal Tax Indictment, Litigation Tool #10.004](#)
2. [Individual Master File Decoding](#) -develops evidence of fraudulent manipulation of IRS records

8.4 Criminal tax prosecution

Members who are being criminally prosecuted for a tax matter can get help. We can provide the following paralegal litigation support services:

1. Decode your master file. See:
 - 1.1. [Full Service IMF Decoding](#)
 - 1.2.  [IMF Decoding Course, Form #12.005](#)
2. Write draft pleadings and motions that you can modify.
3. Act as assistance of counsel. Note that we don't provide legal representation or "practice law".

If you want to procure our services, fill out and fax the following form and wait for our quote:

 [Litigation Support Client Intake Packet, Form #01.003](#)

Tools available on our website for those defending against a criminal tax prosecutions include the following:

1. [SEDM Litigation Tools Page](#) -pleadings and forms useful to those litigating a criminal tax case
2. [Responding to a Criminal Tax Indictment, Litigation Tool #10.004](#)-detailed practice guide helpful tools and procedures for those facing criminal tax prosecution
3. [Federal Criminal Practice Guide, Litigation Tool #10.006](#) (OFFSITE LINK) -written by former U.S. Attorney. Forms and procedures for the various phases of a federal criminal case. Only \$100.
4. [U.S. Dept. of Justice Criminal Tax Manual](#) :
[1994 version](#) (OFFSITE LINK)
[2001 version](#) (OFFSITE LINK)
5. [Legal Requirement to File Federal Income Tax Returns, Form #05.009](#) -if you are indicted for "willful failure to file" under 26 U.S.C. §7203:
 - o [Sample](#)
 - o [PDF in Member Subscriptions](#)
 - o [Member Subscriptions](#)
6. [Why I Am Not Legally Required to File Affidavit, Form #07.103](#)-if you are indicted for "willful failure to file" under 26 U.S.C. §7203:
 - o [PDF in Member Subscriptions](#)
 - o [Member Subscriptions](#)
7. [The Government "Benefits" Scam, Form #05.040](#) -destroys the main argument used in all criminal tax prosecutions
 - o [Sample](#)
 - o [PDF in Member Subscriptions](#)

- [Member Subscriptions](#)
- 8. [Petition for Identity Hearing: Criminal Tax Case, Litigation Tool #03.004](#) -file this motion to have your case dismissed and establish that you are not the proper defendant

8.5 Responding to a Tax Injunction Lawsuit

Those facing tax injunctions should read the IRS' own training manual on the subject:

 [IRS Abusive Tax Promotions Training Manual, Training 3118b-002](#)

One of our Members has survived a tax injunction lawsuit pursuant to 26 U.S.C. §§6700, 6701, 7402, and 7408. You are invited to reuse his pleadings, which are posted on the internet at the address below:

[Case History of C. Hansen](#) (OFFSITE LINK)

In addition to the above, the following pleadings relating to tax injunctions are available in our Litigation Tools page:

1. [Answer to Complaint for Permanent Injunction, Litigation Tool #05.001](#)
 - [PDF in Member Subscriptions](#)
 - [Member Subscriptions](#)
2. [Cross Complaint for Permanent Injunction, Litigation Tool #05.003](#)
3. [Appeal Opening Brief-Tax Injunction Case, Litigation Tool #07.002](#)

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